



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1003_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Vicky		Papics	12/31/23	papics@yahoo.com

Chief Administrative Officer

Lisa	A.	Burd		blmderk@ptd.net
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Chief Financial Officer

Kim		Francisco		kfrancisco22@hotmail.com
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Municipal Clerk

Lisa	A.	Burd		blmderk@ptd.net
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Registered Municipal Accountant

John	J	Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Eric		Weger	12-31-23	ceweger@ptd.net
Al		Stiehler	12-31-23	alsiehler@yahoo.com
Chris		Smith	12-31-24	chris.smith@alcatel-lucent.com
Megan		Henry	12-31-24	mhenry41405@gmail.com
Todd		Dangelo	12-31-22	toddandangelo@gmail.com
Scott		McClymont	12-31-22	scott@hcontractors.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.661	\$593,787.56	20.69%	\$1,421.15	Municipal Purpose Tax	ACTUAL	\$615,062.66
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.116	\$1,898,204.00	66.14%	\$4,549.40	Local School District	ESTIMATED	\$1,936,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.353	\$316,628.05	11.03%	\$758.95	County Purposes	ESTIMATED	\$324,000.00
County Library	0.035	\$31,091.71	1.08%	\$75.25	County Library	ESTIMATED	\$32,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$30,239.27	1.05%	\$73.10	County Open Space	ESTIMATED	\$30,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.199	\$2,869,950.59	100.00%	\$6,877.85	Total ESTIMATED amount to be raised by taxes		\$2,937,062.66
Total Taxable Valuation as of October 1, 2021 <u>\$89,766,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>733,980.46</u>		
Current Year Average Residential Assessment <u>\$215,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,158,721.46</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$2,322,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$2,746,741.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$190,321.66</u>		
0.661	0.685	3.63%			Total Amount to be Raised by Taxes <u>\$2,937,062.66</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>93.52%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$593,787.56	\$615,062.66	3.58%	\$21,275.10				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 <u>2,838,961.97</u>		
\$1,421.15	\$1,472.75	3.63%	\$51.60		Total Tax Levy, CY 2021 <u>2,871,638.92</u>		
					% of Taxes Collected, CY 2021 <u>98.86%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$32,676.95</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.51%	\$50,000.00	\$285,500.00	\$335,500.00	\$335,500.00							
08	Local Revenue	-4.35%	(\$749.59)	\$17,249.59	\$16,500.00	\$16,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$57,837.00	\$57,837.00	\$57,837.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$94,235.00		\$94,235.00	\$94,235.00							
08	Additional Revenue Offset by Appropriations	80.10%	\$88,019.91	\$109,888.55	\$197,908.46	\$197,908.46							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-37.51%	(\$19,205.46)	\$51,205.46	\$32,000.00	\$32,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-18.19%	(\$136,754.12)	\$751,816.78	\$615,062.66	\$615,062.66							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	5.93%	\$75,545.74	\$1,273,497.38	\$1,349,043.12	\$1,349,043.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	3.00	4.53%	\$11,220.00	\$247,700.00	\$258,920.00	\$258,920.00								
21	Land-Use Administration		1.00	1.42%	\$135.00	\$9,535.00	\$9,670.00	\$9,670.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-12.44%	(\$12,130.00)	\$97,470.00	\$85,340.00	\$85,340.00								
25	Public Safety		1.00	0.00%	\$0.00	\$44,175.00	\$44,175.00	\$44,175.00								
26	Public Works		6.00	38.07%	\$83,688.46	\$219,820.00	\$303,508.46	\$105,600.00	\$197,908.46							
27	Health and Human Services			0.00%	\$0.00	\$5,750.00	\$5,750.00	\$5,750.00								
28	Parks and Recreation			0.00%	\$0.00	\$7,450.00	\$7,450.00	\$7,450.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			30.48%	\$15,500.00	\$50,850.00	\$66,350.00	\$66,350.00								
32	Landfill / Solid Waste Disposal			0.51%	\$400.00	\$78,000.00	\$78,400.00	\$78,400.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			7.41%	\$2,077.00	\$28,046.00	\$30,123.00	\$30,123.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$94,235.00	\$0.00	\$94,235.00	\$94,235.00								
43	Court and Public Defender			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
44	Capital			-5.80%	(\$4,600.00)	\$79,300.00	\$74,700.00	\$74,700.00								
45	Debt			#DIV/0!	\$0.00	\$0.00	\$0.00									
46	Deferred Charges			#DIV/0!	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.47%	\$893.10	\$189,428.56	\$190,321.66	\$190,321.66								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		1.00	11.00	21.80%	\$241,418.56	\$1,107,624.56	\$1,349,043.12	\$1,151,134.66	\$197,908.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				There is a major state tax appeal of a commerical property pending in State Tax Court	unknown	If the appeal is successful, it would have a mJOR imact on the ratable base in the Borough
		X		Pension & Health Insurance	unknown	The Borough has no control of future pension and health insurance appropriations.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	33	\$441,400.00	0.49%
2 Residential	320	\$68,507,900.00	76.32%
3A/3B Farm	7	\$444,700.00	0.50%
4A Commercial	15	\$16,639,200.00	18.54%
4B Industrial	4	\$2,490,300.00	2.77%
4C Apartments	3	\$1,243,100.00	1.38%
5A/5B Railroad	13	\$0.00	0.00%
6A/6B Business Personal Property	2	\$95.00	0.00%
Total	397	\$89,766,695.00	100.00%

Average Ratio (%), Assessed to True Value	86.64%
Equalized Valuation, Taxable Properties	\$103,608,835.41

Total # of property tax appeals filed in 2021	County Tax Board	0.00
	State Tax Court	0.00

Number of 2021 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	1.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$2,823,500.00	31.74%
15B Other Schools	0		0.00%
15C Public Property	26	\$2,235,800.00	25.13%
15D Church and Charities	6	\$1,996,400.00	22.44%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	3	\$1,840,200.00	20.69%
Total	36	\$8,895,900.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 9.91%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	0.00					
Supervisory Staff (Department Heads & Managers)	1.00	3.00	215,669.00	\$184,040.00		\$13,778.00	\$3,772.00	\$14,079.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		8.00	99,130.00	\$92,085.00				\$7,045.00
Totals	1.00	18.00	314,799.00	\$276,125.00	\$0.00	\$13,778.00	\$3,772.00	\$21,124.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

No

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$7,835.00	\$7,835.00			\$0.00
Parent & Child			\$0.00	1.00	\$20,592.00	\$20,592.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,063.00)			(\$4,320.00)
Subtotal	1.00		\$3,772.00	1.00		\$16,272.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	1.00		\$3,772.00	1.00		\$16,272.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
The Borough does not allow carryover of leave time.					
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2021					
Total Funds Appropriated in 2022					

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2023	2024
			Budget	Budget	Budget
	Gross Debt	Deductions			
					Net Debt
Local School Debt					\$0.00
Regional School Debt					\$0.00
<u>Utility Fund Debt</u>					
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
<u>Municipal Purposes</u>					
Debt Authorized (BNI)					\$0.00
Notes Outstanding					\$0.00
Bonds Outstanding					\$0.00
Loans and Other Debt					\$0.00
Total (Current Year)	\$0.00	\$0.00			\$0.00
Population (2010 census)					
Per Capita Gross Debt	#DIV/0!				
Per Capita Net Debt	#DIV/0!				
3 Year Average Property Valuation					
Net Debt as % of 3 Year Average Property Valuation		#DIV/0!			
Utility Fund - Principal					
Utility Fund - Interest					
Bond Anticipation Notes - Principal					
Bond Anticipation Notes - Interest					
Bonds - Principal					
Bonds - Interest					
Loans & Other Debt - Principal					
Loans & Other Debt - Interest					
Total			\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%		
Description			Debt Not Listed Above		
Total Guarantees - Governmental					
Total Guarantees - Other					
Total Capital/Equipment Leases					
Total Other					
Bond Rating			Moody's	Standard & Poors	Fitch
Rating					
Year of Last Rating					
Mark "X" if Municipality has no bond rating				X	

All Additional Future
Years' Budgets

\$0.00

\$0.00

\$0.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$94,235.00
	Amount Paid Total							\$40,000.00
	Total							\$134,235.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

The Mayor and Council do not receive any salary or stipend.
