



State of New Jersey Local Government Services

ADOPTED

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0716_fba_2018.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JOSEPH	P.	SCARPELLI	5/19/2020	mayorscarpelli@nutleynj.org

Chief Administrative Officer

JOSEPH	P.	SCARPELLI		mayorscarpelli@nutleynj.org
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Chief Financial Officer

ROSEMARY		COSTA		rcosta@nutleynj.org
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Municipal Clerk

ELENI		PETTAS		epettas@nutleynj.org
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Registered Municipal Accountant

RAYMOND		SARINELLI		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JOSEPH	P.	SCARPELLI	5/19/2020	mayorscarpelli@nutleynj.org
THOMAS	J.	EVANS	5/19/2020	commissionerevans@nutleynj.org
ALPHONSE		PETRACCO	5/19/2020	commissionerpetracco@nutleynj.org
MAURO	G.	TUCCI	5/19/2020	commissionertucci@nutleynj.org
STEVEN	R.	ROGERS	5/19/2020	commissionerogers@nutleynj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.190	\$38,708,374.69	34.25%	\$3,787.77
Municipal Library	0.037	\$1,216,486.31	1.08%	\$117.77
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.679	\$54,640,484.00	48.35%	\$5,344.26
Regional School District			0.00%	\$0.00
County Purposes	0.550	\$17,886,339.09	15.83%	\$1,750.65
County Library	0.017	\$556,391.64	0.49%	\$54.11
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.473	\$113,008,075.73	100.00%	\$11,054.56

Total Taxable Valuation as of	October 1, 2017	<u>\$3,268,882,000.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$318,300.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.190	1.216	2.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$38,708,374.69	\$39,813,388.45	2.85%	\$1,105,013.76

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,787.77	\$3,870.53	2.18%	\$82.76

Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$39,813,388.45
Municipal Library	ACTUAL	\$1,238,941.60
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$55,462,637.91
Regional School District		
County Purposes	ACTUAL	\$17,673,663.52
County Library		
County Board of Health		
County Open Space	ACTUAL	\$573,059.16
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$114,761,690.64
Revenue Anticipated, Excluding Tax Levy		15,158,227.00
Budget Appropriations, before Reserve for Uncollected Taxes		51,845,861.05
Total Non-Municipal Tax Levy		\$73,709,360.59
Amount to be Raised by Taxes - Before RUT		\$110,396,994.64
Reserve for Uncollected Taxes (RUT)		\$4,364,374.88
Total Amount to be Raised by Taxes		\$114,761,369.52
% of Tax Collections used to Calculate RUT		<u>96.20%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2017		111,964,439.12
Total Tax Levy, CY 2017		113,430,582.63
% of Taxes Collected, CY 2017		<u>98.71%</u>
Delinquent Taxes - June 30, 2017		<u>\$1,542,329.75</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.49%	(\$280,000.00)	\$5,104,000.00	\$4,824,000.00	\$4,654,000.00		\$170,000.00					
08	Local Revenue	342.96%	\$3,878,962.05	\$1,131,037.95	\$5,010,000.00	\$1,010,000.00		\$4,000,000.00					
09	State Aid (without offsetting appropriation)	6.72%	\$425,000.00	\$6,322,630.00	\$6,747,630.00	\$6,747,630.00							
08	Uniform Construction Code Fees	-28.03%	(\$194,767.00)	\$694,767.00	\$500,000.00	\$500,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-12.69%	(\$5,376.50)	\$42,376.50	\$37,000.00	\$37,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-18.33%	(\$23,498.44)	\$128,185.44	\$104,687.00	\$104,687.00							
08	Other Special Items	-27.89%	(\$369,385.38)	\$1,324,295.38	\$954,910.00	\$954,910.00							
15	Receipts from Delinquent Taxes	-25.44%	(\$392,329.75)	\$1,542,329.75	\$1,150,000.00	\$1,150,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.19%	(\$1,753,864.83)	\$41,906,235.23	\$40,152,370.40	\$40,152,370.40							
07	Minimum Library Tax	1.85%	\$22,455.29	\$1,216,486.31	\$1,238,941.60	\$1,238,941.60							
54	Open Space 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	2.20%	\$1,307,195.44	\$59,412,343.56	\$60,719,539.00	\$56,549,539.00	\$0.00	\$4,170,000.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	22.00	2.00	1.87%	\$50,205.00	\$2,681,324.00	\$2,731,529.00	\$2,591,124.00		\$140,405.00						
21	Land-Use Administration	3.00	2.00	-3.91%	(\$3,600.00)	\$92,150.00	\$88,550.00	\$88,550.00								
22	Uniform Construction Code	6.00	5.00	-0.76%	(\$5,150.00)	\$678,000.00	\$672,850.00	\$672,850.00								
23	Insurance	0.00	0.00	3.35%	\$306,275.00	\$9,140,860.00	\$9,447,135.00	\$9,162,135.00		\$285,000.00						
25	Public Safety	122.00	41.00	0.58%	\$82,945.56	\$14,323,404.44	\$14,406,350.00	\$14,302,206.00	\$104,144.00							
26	Public Works	43.00	7.00	29.57%	\$1,510,700.00	\$5,109,593.00	\$6,620,293.00	\$4,845,093.00		\$1,775,200.00						
27	Health and Human Services	11.00	7.00	-4.09%	(\$36,014.00)	\$880,803.00	\$844,789.00	\$844,789.00								
28	Parks and Recreation	20.00	7.00	-8.50%	(\$155,400.00)	\$1,828,500.00	\$1,673,100.00	\$1,673,100.00								
29	Education (including Library)	10.00	16.00	4.52%	\$181,818.05	\$4,026,536.00	\$4,208,354.05	\$4,208,354.05								
30	Unclassified			-15.93%	(\$9,000.00)	\$56,500.00	\$47,500.00	\$47,500.00								
31	Utilities and Bulk Purchases	1.00		51.33%	\$2,216,748.00	\$4,318,411.00	\$6,535,159.00	\$4,491,159.00		\$2,044,000.00						
32	Landfill / Solid Waste Disposal			-7.04%	(\$5,000.00)	\$71,000.00	\$66,000.00	\$66,000.00								
35	Contingency			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
36	Statutory Expenditures			10.15%	\$476,752.00	\$4,698,710.00	\$5,175,462.00	\$5,044,462.00		\$131,000.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	1.00	1.00	1.58%	\$1,224.00	\$77,696.00	\$78,920.00	\$78,920.00								
43	Court and Public Defender	6.00	2.00	-0.44%	(\$1,990.00)	\$456,978.00	\$454,988.00	\$454,445.00	\$543.00							
44	Capital			0.33%	\$1,000.00	\$300,000.00	\$301,000.00	\$300,000.00		\$1,000.00						
45	Debt			-3.32%	(\$88,255.00)	\$2,656,521.00	\$2,568,266.00	\$2,456,521.00		\$111,745.00						
46	Deferred Charges			260.65%	\$281,116.00	\$107,850.00	\$388,966.00	\$363,966.00		\$25,000.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.28%	\$55,244.00	\$4,309,452.00	\$4,364,696.00	\$4,364,696.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	245.00	90.00	8.70%	\$4,859,618.61	\$55,864,288.44	\$60,723,907.05	\$56,105,870.05	\$104,687.00	\$0.00	\$4,513,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
					Transitional Aid Replacement Revenue	\$4,100,000.00	State Aid to replace loss of assessed value due to Hoffman LaRoche site closure.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	155	\$30,197,000.00	0.92%	15A Public Schools	12	\$66,971,252.00	33.17%	
2 Residential	8,233	\$2,620,553,600.00	80.17%	15B Other Schools	2	\$10,056,826.00	4.98%	
3A/3B Farm			0.00%	15C Public Property	111	\$51,658,016.00	25.58%	
4A Commercial	450	\$434,442,300.00	13.29%	15D Church and Charities	43	\$45,205,205.00	22.39%	
4B Industrial	22	\$12,545,700.00	0.38%	15E Cemeteries & Graveyards	2	\$2,381,700.00	1.18%	
4C Apartments	73	\$171,143,400.00	5.24%	15F Other Exempt	65	\$25,649,900.00	12.70%	
5A/5B Railroad	9	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$9,100.00	0.00%					
Total	8,943	\$3,268,891,100.00	100.00%	Total	235	\$201,922,899.00	100.00%	
Average Ratio (%), Assessed to True Value		87.55%		Percentage of Exempt vs. Non-Exempt Properties				6.18%
Equalized Valuation, Taxable Properties		\$3,733,741,976.01						
Total # of property tax appeals filed in 2017		County Tax Board		57.00				
		State Tax Court		58.00				
Number of 2017 County Tax Board decisions appealed to Tax Court				20.00				
Number of pending property tax appeals in State Tax Court				94.00				
Amount paid out by municipality for tax appeals in 2017				\$64,834.00				

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate		
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total	\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																		Total Long Term Exemptions - GRAND TOTAL	\$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	5.00	0.00	92,727.00	\$11,700.00			\$80,131.00	\$896.00
Supervisory Staff (Department Heads & Managers)			475,417.00	\$416,051.00			\$59,366.00	
Police Officers (Including Superior Officers)			818,848.00				\$818,848.00	
Fire Fighters (Including Superior Officers)			446,485.00				\$446,485.00	
All Other Union Employees not listed above			807,420.00				\$807,420.00	
All Other Non-Union Employees not listed above			1,452,390.00				\$1,452,390.00	
Totals	5.00	0.00	4,093,287.00	\$427,751.00	\$0.00	\$0.00	\$3,664,640.00	\$896.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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	58.00	\$11,213.76	\$650,398.08	56.00	\$11,222.88	\$628,481.28
Parent & Child	15.00	\$20,089.08	\$301,336.20	17.00	\$20,089.08	\$341,514.36
Employee & Spouse (or Partner)	37.00	\$22,479.03	\$831,724.11	39.00	\$22,445.88	\$875,389.32
Family	91.00	\$31,295.99	\$2,847,935.09	93.00	\$31,312.08	\$2,912,023.44
Employee Cost Sharing Contribution (enter as negative -)			(\$1,046,033.58)			(\$1,067,040.81)
Subtotal	201.00		\$3,585,359.90	205.00		\$3,690,367.59
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child	1	\$20,089.08	\$20,089.08	1	\$20,089.08	\$20,089.08
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$31,295.99	\$62,591.98	2	\$31,312.08	\$62,624.16
Employee Cost Sharing Contribution (enter as negative -)			(\$2,582.00)			(\$2,582.00)
Subtotal	3.00		\$80,099.06	3.00		\$80,131.24
Retirees - Health Benefits - Annual Cost						
Single Coverage	38	\$7,580.92	\$288,074.96	38	\$8,016.75	\$304,636.50
Parent & Child	8	\$19,472.97	\$155,783.76	8	\$19,991.18	\$159,929.44
Employee & Spouse (or Partner)	75	\$24,658.48	\$1,849,386.00	75	\$25,233.89	\$1,892,541.75
Family	24	\$39,216.46	\$941,195.04	24	\$38,148.04	\$915,552.96
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	145.00		\$3,234,439.76	145.00		\$3,272,660.65
GRAND TOTAL	349.00		\$6,899,898.72	353.00		\$7,043,159.48
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			
Sheet UFB-8						

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

Gross Debt			Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$38,865,000.00	\$38,865,000.00	\$0.00	Utility Fund - Principal	\$95,618.00	\$95,618.00	\$95,618.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$15,745.00	\$14,745.00	\$13,745.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,216,540.00		
Water	\$3,297,665.00	\$3,297,665.00	\$0.00	Bond Anticipation Notes - Interest	\$71,810.00		
0			\$0.00	Bonds - Principal	\$970,000.00	\$470,000.00	\$470,000.00
0			\$0.00	Bonds - Interest	\$172,250.00	\$61,100.00	\$51,700.00
0			\$0.00	Loans & Other Debt - Principal	\$18,027.00	\$18,390.00	\$18,759.00
0			\$0.00	Loans & Other Debt - Interest	\$7,894.00	\$7,532.00	\$7,162.00
0			\$0.00				
0			\$0.00				
Municipal Purposes				Total	\$2,567,884.00	\$667,385.00	\$656,984.00
Debt Authorized	\$370,660.00		\$370,660.00	Total Principal	\$2,300,185.00	\$584,008.00	\$584,377.00
Notes Outstanding	\$9,867,000.00		\$9,867,000.00	Total Interest	\$267,699.00	\$83,377.00	\$72,607.00
Bonds Outstanding	\$3,320,000.00		\$3,320,000.00	% of Total Current Year Budget	4.23%		
Loans and Other Debt	\$1,486,697.00	\$1,024,175.00	\$462,522.00				
Total (Current Year)	\$57,207,022.00	\$43,186,840.00	\$14,020,182.00	Description	Debt Not Listed Above		
Population (2010 census)	<u>28,370</u>			Total Guarantees - Governmental			
Per Capita Gross Debt	<u>\$2,016.46</u>			Total Guarantees - Other			
Per Capita Net Debt	<u>\$494.19</u>			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		<u>\$3,647,033,557.33</u>		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.38%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating	Aa2		
				Year of Last Rating	2018		
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Montclair	Nursing Services		1/1/2016	12/31/2018	\$10,000.00
Receiving	Township of Montclair	Health Officer Services		1/1/2017	12/31/2019	\$41,920.00
Providing	Nutley Board of Education	Physician Services		9/1/2017	8/31/2018	\$7,000.00
Providing	Nutley Board of Education	Bulk/Solid Waste Removal		11/1/2014	10/31/2019	\$12,500.00
Providing	Nutley Board of Education	Fiber Optic/Internet		12/1/2015	12/31/2025	\$7,500.00

USER FRIENDLY BUDGET SECTION - Notes

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