



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
NANCY		ADAMS	12/31/2024	NADAMS@MAPLEWOODNJ.GOV

**Chief Administrative Officer**

PATRICK		WHERRY		PWHERRY@MAPLEWOODNJ.GOV
---------	--	--------	--	-------------------------

**Chief Financial Officer**

JOSEPH		KOLODZIEJ		<a href="mailto:JKOLODZIEJ@MAPLEWOODNJ.GOV">JKOLODZIEJ@MAPLEWOODNJ.GOV</a>
--------	--	-----------	--	--

**Municipal Clerk**

ELIZABETH	J	FRITZEN		LFRITZEN@MAPLEWOODNJ.GOV
-----------	---	---------	--	--------------------------

**Registered Municipal Accountant**

JOSEPH		FACCONE		JFACCONE@SKLIEN-CPA.COM
--------	--	---------	--	-------------------------

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
JAMAINE		CRIFE	12/31/2024	JCRIPE@MAPLEWOODNJ.GOV
DEBORAH		ENGEL	12/31/2025	DENGEL@MAPLEWOODNJ.GOV
DEAN		DAFIS	12/31/2026	DDAFIS@MAPLEWOODNJ.GOV
VICTOR		DE LUCA	12/31/2026	VDELUCA@MAPLEWOODNJ.GOV

**Government Type:**  2

**Election Type:**  2



**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	SWIMMING POOL Utility	Utility	Utility	Utility	Utility
08	Surplus	33.89%	\$584,668.00	\$1,725,000.00	\$2,309,668.00	\$2,259,668.00			\$50,000.00				
08	Local Revenue	14.45%	\$1,081,627.41	\$7,487,812.59	\$8,569,440.00	\$7,382,100.00			\$1,187,340.00				
09	State Aid (without offsetting appropriation)	-8.94%	(\$182,172.47)	\$2,038,743.47	\$1,856,571.00	\$1,856,571.00							
08	Uniform Construction Code Fees	-0.53%	(\$4,771.00)	\$904,771.00	\$900,000.00	\$900,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-13.57%	(\$120,142.92)	\$885,421.00	\$765,278.08	\$765,278.08							
08	Additional Revenue Offset by Appropriations	97.49%	\$123,410.00	\$126,590.00	\$250,000.00	\$250,000.00			\$250,000.00				
10	Public and Private Revenue	2.55%	\$15,648.98	\$614,590.07	\$630,239.05	\$630,239.05							
08	Other Special Items	51.61%	\$1,069,334.96	\$2,071,809.96	\$3,141,144.92	\$3,141,144.92							
15	Receipts from Delinquent Taxes	-27.33%	(\$423,023.58)	\$1,548,023.58	\$1,125,000.00	\$1,125,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	5.59%	\$2,078,606.43	\$37,152,999.92	\$39,231,606.35	\$39,231,606.35							
07	Minimum Library Tax	6.34%	\$105,418.16	\$1,662,179.00	\$1,767,597.16	\$1,767,597.16							
54	Open Space Levy Tax	58.60%	\$229,095.81	\$390,926.00	\$620,021.81	\$620,021.81							
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								
	<b>Total</b>	<b>8.05%</b>	<b>\$4,557,699.78</b>	<b>\$56,608,866.59</b>	<b>\$61,166,566.37</b>	<b>\$59,679,226.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,487,340.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)**

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	SWIMMING POOL Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	33.00	5.00	28.32%	\$878,250.00	\$3,101,350.00	\$3,979,600.00	\$3,110,600.00			\$869,000.00					
21	Land-Use Administration		3.00	2.90%	\$3,300.00	\$113,800.00	\$117,100.00	\$117,100.00								
22	Uniform Construction Code	7.00	8.00	6.75%	\$54,299.00	\$804,851.00	\$859,150.00	\$859,150.00								
23	Insurance			21.66%	\$773,837.00	\$3,572,163.00	\$4,346,000.00	\$4,346,000.00								
25	Public Safety	77.00	33.00	-44.86%	(\$8,355,744.00)	\$18,626,594.00	\$10,270,850.00	\$10,270,850.00								
26	Public Works	27.00	2.00	10.44%	\$518,108.09	\$4,964,176.00	\$5,482,284.09	\$5,482,284.09								
27	Health and Human Services	5.00	2.00	5.38%	\$32,889.35	\$611,221.07	\$644,110.42	\$644,110.42								
28	Parks and Recreation	4.00	134.00	3.42%	\$61,100.00	\$1,786,000.00	\$1,847,100.00	\$1,847,100.00								
29	Education (including Library)	21.00	55.00	9.23%	\$199,566.16	\$2,161,715.00	\$2,361,281.16	\$2,361,281.16								
30	Unclassified			761.43%	\$533,000.00	\$70,000.00	\$603,000.00	\$603,000.00								
31	Utilities and Bulk Purchases			8.20%	\$242,000.00	\$2,950,600.00	\$3,192,600.00	\$3,192,600.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.08%	\$269,025.00	\$6,587,150.00	\$6,856,175.00	\$6,801,675.00			\$54,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services		9.00	1012.08%	\$7,394,278.08	\$730,600.00	\$8,124,878.08	\$8,124,878.08								
43	Court and Public Defender	8.00		-16.25%	(\$23,500.00)	\$144,600.00	\$121,100.00	\$121,100.00								
44	Capital			107.38%	\$644,302.00	\$600,000.00	\$1,244,302.00	\$1,244,302.00								
45	Debt			45.19%	\$2,302,279.00	\$5,094,810.00	\$7,397,089.00	\$6,957,789.00			\$439,300.00					
46	Deferred Charges			-18.75%	(\$262,512.00)	\$1,400,274.00	\$1,137,762.00	\$1,013,222.00			\$124,540.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			9.09%	\$150,000.00	\$1,650,000.00	\$1,800,000.00	\$1,800,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>182.00</b>	<b>251.00</b>	<b>9.85%</b>	<b>\$5,414,477.68</b>	<b>\$54,969,904.07</b>	<b>\$60,384,381.75</b>	<b>\$58,897,041.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,487,340.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	44	\$10,465,600.00	0.27%	15A Public Schools	13	\$128,836,700.00	14.81%
2 Residential	6,885	\$3,478,390,300.00	88.98%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	73	\$593,868,000.00	68.29%
4A Commercial	297	\$320,296,700.00	8.19%	15D Church and Charities	39	\$57,542,500.00	6.62%
4B Industrial	31	\$32,221,200.00	0.82%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	20	\$65,727,800.00	1.68%	15F Other Exempt	44	\$89,399,000.00	10.28%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$2,156,989.00	0.06%				
<b>Total</b>	<b>7,278</b>	<b>\$3,909,258,589.00</b>	<b>100.00%</b>	<b>Total</b>	<b>169</b>	<b>\$869,646,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				77.90%			
Equalized Valuation, Taxable Properties				\$5,018,303,708.60			
Total # of property tax appeals filed in 2023				County Tax Board		31.00	
				State Tax Court		2.00	
Number of 2023 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				31.00			
Amount paid out by municipality for tax appeals in 2023				\$46,794.21			
				Percentage of Exempt vs. Non-Exempt Properties <u>22.25%</u>			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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	1	\$27,400.00	\$3,800,000.00	\$137,408.00
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>27,400.00</b>	<b>3,800,000.00</b>	<b>137,408.00</b>



**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	0.00	5.00	27,268.00	\$24,800.00	\$0.00	\$620.00	\$0.00	\$1,848.00
Supervisory Staff (Department Heads & Managers)	26.00	0.00	3,797,349.00	\$2,990,900.00	\$0.00	\$224,318.00	\$359,309.00	\$222,822.00
Police Officers (Including Superior Officers)	63.00	0.00	10,173,924.00	\$7,982,650.00	\$258,000.00	\$798,265.00	\$1,135,009.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	57.00	81.00	7,228,181.00	\$5,080,240.00	\$268,000.00	\$381,018.00	\$1,120,445.00	\$378,478.00
All Other Non-Union Employees not listed above	36.00	165.00	2,316,753.00	\$1,576,200.00	\$0.00	\$94,080.00	\$535,237.00	\$111,236.00
<b>Totals</b>	<b>182.00</b>	<b>251.00</b>	<b>23,543,475.00</b>	<b>\$17,654,790.00</b>	<b>\$526,000.00</b>	<b>\$1,498,301.00</b>	<b>\$3,150,000.00</b>	<b>\$714,384.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	55.00	\$14,952.00	\$822,360.00	65.00	\$14,325.00	\$931,125.00
Parent & Child	21.00	\$26,760.00	\$561,960.00	19.00	\$25,641.84	\$487,194.96
Employee & Spouse (or Partner)	23.00	\$28,608.00	\$657,984.00	19.00	\$28,650.12	\$544,352.28
Family	47.00	\$41,700.00	\$1,959,900.00	69.00	\$39,966.96	\$2,757,720.24
Employee Cost Sharing Contribution (enter as negative - )			(\$1,087,434.00)			(\$950,000.00)
<b>Subtotal</b>	<b>146.00</b>		<b>\$2,914,770.00</b>	<b>172.00</b>		<b>\$3,770,392.48</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00	1	\$15,000.00	\$15,000.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>1.00</b>		<b>\$15,000.00</b>
<b>GRAND TOTAL</b>	<b>146.00</b>		<b>\$2,914,770.00</b>	<b>173.00</b>		<b>\$3,785,392.48</b>

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)?**

<b>NO</b>
-----------

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

<b>NO</b>
-----------





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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$101,156,419.54	\$101,156,419.54	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
SWIMMING POOL	\$2,094,754.00	\$2,094,754.00	\$0.00			
			\$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	\$62,000,042.93	\$2,565,631.62	\$59,434,411.31			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$165,251,216.47</b>	<b>\$105,816,805.16</b>	<b>\$59,434,411.31</b>			
Population (2020 census)	<u>25,689</u>					
Per Capita Gross Debt	<u>\$6,432.76</u>					
Per Capita Net Debt	<u>\$2,313.61</u>					
3 Year Average Property Valuation		<u>\$4,610,080,947.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>1.29%</u>				
Utility Fund - Principal			\$331,000.00	\$247,354.00	\$350,000.00	\$1,855,000.00
Utility Fund - Interest			\$108,300.00	\$85,393.00	\$71,650.00	\$186,000.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$0.00			
Bonds - Principal			\$4,704,000.00	\$4,694,741.00	\$4,703,700.00	\$41,240,000.00
Bonds - Interest			\$2,248,789.00	\$1,775,287.00	\$1,602,028.00	\$7,518,575.00
Loans & Other Debt - Principal			\$46,800.02	\$47,740.70	\$48,700.29	\$304,461.92
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$7,438,889.02</b>	<b>\$6,850,515.70</b>	<b>\$6,776,078.29</b>	<b>\$51,104,036.92</b>
Total Principal			\$5,081,800.02	\$4,989,835.70	\$5,102,400.29	\$43,399,461.92
Total Interest			\$2,357,089.00	\$1,860,680.00	\$1,673,678.00	\$7,704,575.00
% of Total Current Year Budget			12.32%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2023				
<b>Mark "X" if Municipality has no bond rating</b>						



