



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 711_fba_2021.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
Frank		McGehee	12/31/2021	fmcgehee@twp.maplewood.nj.us

Chief Administrative Officer

Jerry		Giaimis		jgiaimis@twp.maplewood.nj.us
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Chief Financial Officer

Joseph		Kolodziej		jkolodziej@twp.maplewood.nj.us
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Municipal Clerk

Elizabeth		Fritzen		lis@twp.maplewood.nj.us
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Registered Municipal Accountant

Joseph		Faccione		jfaccione@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Nancy		Adams	12/31/2021	nadams@twp.maplewood.nj.us
Dean		Dafis	12/31/2023	ddafis@twp.maplewood.nj.us
Victor		DeLuca	12/31/2023	vdeluca@twp.maplewood.nj.us
Greg		Lembrich	12/31/2020	glembrich@twp.maplewood.nj.us



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.823	\$31,814,923.45	24.73%	\$4,115.00
Municipal Library	0.037	\$1,445,137.47	1.12%	\$185.00
Municipal Open Space	0.010	\$386,543.43	0.30%	\$0.50
Municipal Arts and Culture			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			0.00%	\$0.00
Regional School District	1.907	\$73,500,000.00	57.13%	\$9,535.00
County Purposes	0.528	\$20,900,000.00	16.24%	\$2,640.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.017	\$618,500.00	0.48%	\$85.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.322	\$128,665,104.35	100.00%	\$16,560.50

Total Taxable Valuation as of	October 1, 2020	<u>\$3,870,468,300.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$500,000.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.823	0.883	7.29%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$31,814,923.45	\$34,160,722.00	7.37%	\$2,345,798.55

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,115.00	\$4,415.00	7.29%	\$300.00

Current Year 2021 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		\$34,160,722.00
Municipal Library		\$1,426,265.00
Municipal Open Space		\$387,292.50
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District		\$75,824,613.00
County Purposes		\$19,955,050.00
County Library		
County Board of Health		
County Open Space		\$647,600.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$132,401,542.50

Revenue Anticipated, Excluding Tax Levy	13,027,497.80
Budget Appropriations, before Reserve for Uncollected Taxes	47,402,484.80
Total Non-Municipal Tax Levy	\$96,814,555.50
Amount to be Raised by Taxes - Before RUT	\$131,189,542.50
Reserve for Uncollected Taxes (RUT)	\$1,191,428.74
Total Amount to be Raised by Taxes	\$132,380,971.24

% of Tax Collections used to Calculate RUT	<u>99.10%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	127,741,195.83
Total Tax Levy, CY 2020	128,839,342.93
% of Taxes Collected, CY 2020	<u>99.15%</u>
Delinquent Taxes - December 31, 2020	<u>\$1,098,147.00</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	Swimming Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	23.32%	\$279,800.00	\$1,200,000.00	\$1,479,800.00	\$1,300,000.00			\$179,800.00				
08	Local Revenue	17.19%	\$1,050,547.25	\$6,110,337.75	\$7,160,885.00	\$6,407,150.00			\$753,735.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,834,693.00	\$1,834,693.00	\$1,834,693.00							
08	Uniform Construction Code Fees	16.37%	\$91,062.48	\$556,437.52	\$647,500.00	\$647,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-3.93%	(\$19,504.64)	\$496,764.64	\$477,260.00	\$477,260.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-82.84%	(\$1,034,812.56)	\$1,249,107.36	\$214,294.80	\$214,294.80							
08	Other Special Items	-21.85%	(\$292,683.34)	\$1,339,283.34	\$1,046,600.00	\$1,046,600.00							
15	Receipts from Delinquent Taxes	-0.27%	(\$2,963.08)	\$1,102,963.08	\$1,100,000.00	\$1,100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	7.37%	\$2,345,798.55	\$31,814,923.45	\$34,160,722.00	\$34,160,722.00							
07	Minimum Library Tax	-1.31%	(\$18,872.47)	\$1,445,137.47	\$1,426,265.00	\$1,426,265.00							
54	Open Space Levy Tax	0.13%	\$490.57	\$386,543.43	\$387,034.00	\$387,034.00							
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	5.05%	\$2,398,862.76	\$47,536,191.04	\$49,935,053.80	\$49,001,518.80	\$0.00	\$0.00	\$933,535.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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
20	General Government	33.00	5.00	12.62%	\$407,490.00	\$3,227,750.00	\$3,635,240.00	\$2,701,705.00			\$933,535.00				
21	Land-Use Administration		3.00	135.93%	\$57,500.00	\$42,300.00	\$99,800.00	\$99,800.00							
22	Uniform Construction Code	7.00	8.00	14.90%	\$121,466.00	\$815,194.00	\$936,660.00	\$936,660.00							
23	Insurance			-8.95%	(\$395,000.00)	\$4,412,000.00	\$4,017,000.00	\$4,017,000.00							
25	Public Safety	124.00	33.00	1.49%	\$221,590.27	\$14,916,409.73	\$15,138,000.00	\$15,138,000.00							
26	Public Works	27.00	2.00	15.44%	\$603,609.18	\$3,910,090.82	\$4,513,700.00	\$4,513,700.00							
27	Health and Human Services	3.00	3.00	-20.97%	(\$83,236.82)	\$396,986.82	\$313,750.00	\$313,750.00							
28	Parks and Recreation	4.00	67.00	-23.50%	(\$368,250.00)	\$1,567,000.00	\$1,198,750.00	\$1,198,750.00							
29	Education (including Library)	21.00	55.00	0.24%	\$5,135.00	\$2,124,350.00	\$2,129,485.00	\$2,129,485.00							
30	Unclassified			-100.00%	(\$25,000.00)	\$25,000.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			-1.05%	(\$29,250.00)	\$2,797,450.00	\$2,768,200.00	\$2,768,200.00							
32	Landfill / Solid Waste Disposal			11.76%	\$5,000.00	\$42,500.00	\$47,500.00	\$47,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			10.56%	\$530,800.00	\$5,027,500.00	\$5,558,300.00	\$5,558,300.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-18.84%	(\$25,300.00)	\$134,300.00	\$109,000.00	\$109,000.00							
43	Court and Public Defender	8.00	2.00	6.31%	\$31,800.00	\$503,960.00	\$535,760.00	\$535,760.00							
44	Capital			17.50%	\$70,000.00	\$400,000.00	\$470,000.00	\$470,000.00							
45	Debt			-0.35%	(\$24,115.00)	\$6,805,815.00	\$6,781,700.00	\$6,781,700.00							
46	Deferred Charges			48.15%	\$52,575.00	\$109,200.00	\$161,775.00	\$161,775.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-20.05%	(\$304,000.00)	\$1,516,000.00	\$1,212,000.00	\$1,212,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	227.00	178.00	1.75%	\$852,813.63	\$48,773,806.37	\$49,626,620.00	\$48,693,085.00	\$0.00	\$0.00	\$933,535.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-around; border: none;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: none;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: none;">Non-recurring appropriation reductions</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: none;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: none;">Structural Imbalance Offsets</div> </div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			Energy Receipts Tax	\$1,834,693.00	Unpredictable revenue managed by the State as Municipal Aid	
X			Reduction in Available Fund Balance	\$600,000.00	Pandemic adversely affecting replenishment of Fund Balance	
X			Joint Meeting Refund	\$45,000.00	Pandemic reduced amount of refund	
	X		Disposal of Recyclables	\$79,000.00	Free Market forces continue to increase recycling costs with no State aid offset	
	X		Health Benefits	\$99,000.00	State Health Benefit Plan premiumss below the actuary recommendation to the State	
X			Local Revenues	\$1,478,400.00	Pandemic adversely affected collection of fees and permits	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$12,178,300.00	0.31%	15A Public Schools	13	\$128,836,700.00	14.79%
2 Residential	6,885	\$3,452,535,700.00	89.20%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	73	\$593,867,700.00	68.16%
4A Commercial	297	\$305,886,400.00	7.90%	15D Church and Charities	38	\$57,102,400.00	6.55%
4B Industrial	31	\$33,068,200.00	0.85%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	20	\$66,799,100.00	1.73%	15F Other Exempt	21	\$91,539,400.00	10.51%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,276	\$3,870,467,700.00	100.00%	Total	145	\$871,346,200.00	100.00%
Average Ratio (%), Assessed to True Value				89.00%			
Equalized Valuation, Taxable Properties				\$4,348,840,112.36			
Total # of property tax appeals filed in 2020				County Tax Board 40.00			
				State Tax Court 1.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				9.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2020				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 22.51%			

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 2020 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	4	\$914,500.00	\$88,651,500.00	\$2,911,782.83
Total 5 Yr Exemptions/Abatements	4	914,500.00	88,651,500.00	2,911,782.83

**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	26,330.00	\$23,300.00	\$0.00	\$1,282.00	\$0.00	\$1,748.00
Supervisory Staff (Department Heads & Managers)	15.00	0.00	2,465,708.90	\$2,039,148.00	\$0.00	\$140,220.00	\$162,758.90	\$123,582.00
Police Officers (Including Superior Officers)	63.00	0.00	11,245,751.00	\$7,919,750.00	\$355,000.00	\$2,186,220.00	\$784,781.00	\$0.00
Fire Fighters (Including Superior Officers)	42.00	0.00	7,086,892.00	\$4,709,400.00	\$275,000.00	\$1,457,400.00	\$645,092.00	\$0.00
All Other Union Employees not listed above	56.00	62.00	5,584,019.00	\$3,275,469.00	\$196,000.00	\$898,880.00	\$968,010.00	\$245,660.00
All Other Non-Union Employees not listed above	33.00	141.00	3,458,268.00	\$2,294,482.00	\$0.00	\$495,850.00	\$495,850.00	\$172,086.00
Totals	209.00	208.00	29,866,968.90	\$20,261,549.00	\$826,000.00	\$5,179,852.00	\$3,056,491.90	\$543,076.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	67.00	\$11,270.64	\$755,132.88	60.00	\$11,559.48	\$693,568.80
Parent & Child	24.00	\$20,174.40	\$484,185.60	25.00	\$20,691.36	\$517,284.00
Employee & Spouse (or Partner)	29.00	\$22,541.28	\$653,697.12	24.00	\$23,118.96	\$554,855.04
Family	74.00	\$31,445.04	\$2,326,932.96	67.00	\$32,250.88	\$2,160,808.96
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	194.00		\$4,219,948.56	176.00		\$3,926,516.80
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$15,000.00	\$15,000.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$30,000.00	\$30,000.00	2	\$30,000.00	\$60,000.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$45,000.00	2.00		\$60,000.00
GRAND TOTAL	196.00		\$4,264,948.56	178.00		\$3,986,516.80

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net	Current Year				2022				2023				All Additional Future								
	Debt	Deductions		Debt	Budget				Budget				Budget				Years' Budgets							
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$130,000.00	\$147,000.00	\$0.00	\$0.00	Utility Fund - Interest	\$8,400.00	\$3,000.00	\$0.00	\$0.00	Bond Anticipation Notes - Principal	\$322,000.00				Bond Anticipation Notes - Interest	\$273,900.00				
Regional School Debt	\$108,020,361.37	\$108,020,361.37	\$0.00	Bonds - Principal	\$5,204,087.00	\$5,385,974.00	\$3,900,677.00	\$34,302,476.00	Bonds - Interest	\$1,029,425.00	\$814,640.00	\$1,105,460.00	\$3,998,535.00	Loans & Other Debt - Principal	\$44,087.74	\$44,973.89	\$45,677.37	\$401,825.06	Loans & Other Debt - Interest					
Utility Fund Debt				Total	\$7,011,899.74	\$6,395,587.89	\$5,051,814.37	\$38,702,836.06	Total Principal	\$5,700,174.74	\$5,577,947.89	\$3,946,354.37	\$34,704,301.06	Total Interest	\$1,311,725.00	\$817,640.00	\$1,105,460.00	\$3,998,535.00	% of Total Current Year Budget	14.13%				
Arts and Culture			\$0.00	Description		Debt Not Listed Above																		
Swimming Pool	\$2,032,952.00	\$0.00	\$2,032,952.00	Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other					
0			\$0.00	Bond Rating		Moody's	Standard & Poors	Fitch																
0			\$0.00	Rating			AA																	
0			\$0.00	Year of Last Rating			2021																	
0			\$0.00	Mark "X" if Municipality has no bond rating																				
<u>Municipal Purposes</u>				Sheet UFB-10																				
Debt Authorized	\$43,551,515.56	\$650,253.02	\$42,901,262.54																					
Notes Outstanding			\$0.00																					
Bonds Outstanding			\$0.00																					
Loans and Other Debt			\$0.00																					
Total (Current Year)	\$153,604,828.93	\$108,670,614.39	\$44,934,214.54																					
Population (2010 census)	23,868																							
Per Capita Gross Debt	\$6,435.60																							
Per Capita Net Debt	\$1,882.61																							
3 Yr. Average Property Valuation		\$4,270,440,304.67																						
Net Debt as % of 3 Year Avg Property Valuation		1.05%																						

USER FRIENDLY BUDGET SECTION - Notes

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