



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 0711 Maplewood Township - County of Essex Introduced

Municode: 0711 **Filename:** 0711_fbi_2019.xlsm

Website: twp.maplewood.nj.us

Phone Number: 973-762-8120

Mailing Address: 574 Valley Street

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

Municipality: Maplewood **State:** NJ **Zip:** 07040

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Victor		De Luca	12/31/2020	vdeluca@twp.maplewood.nj.us

Chief Administrative Officer

Sonia	Alves	Viveiros		sviveiros@twp.maplewood.nj.us
-------	-------	----------	--	-------------------------------

Chief Financial Officer

Joseph		Kolodziej		jkolodziej@twp.maplewood.nj.us
--------	--	-----------	--	--------------------------------

Municipal Clerk

Elizabeth		Fritzen		efritzen@twp.maplewood.nj.us
-----------	--	---------	--	------------------------------

Registered Municipal Accountant

Joseph	J	Faccione		jfaccone@sklein-cpa.com
--------	---	----------	--	-------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		McGehee	12/31/2019	fmcgehee@twp.maplewood.nj.us
Dean		Dafis	12/31/2020	ddafis@twp.maplewood.nj.us
Victor		De Luca	12/31/2020	vdeluca@twp.maplewood.nj.us
Nancy		Adams	12/31/2021	nadams@twp.maplewood.nj.us
Greg		Lembrich	12/31/2021	glembrich@twp.maplewood.nj.us



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.750	\$28,844,234.00	100.00%	\$3,746.40
Municipal Library	0.035		0.00%	\$174.83
Municipal Open Space	0.010		0.00%	\$49.95
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	1.823		0.00%	\$9,106.25
County Purposes	0.509		0.00%	\$2,542.56
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.016		0.00%	\$77.93
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	3.143	\$28,844,234.00	100.00%	\$15,697.92

Total Taxable Valuation as of October 1, 2018 \$3,865,464,200.00
(To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$499,520.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.750	0.799	6.53%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$28,844,234.00	\$30,877,747.71	7.05%	\$2,033,513.71

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,746.40	\$3,991.16	6.53%	\$244.76

Sheet UFB-1

Current Year 2019 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$30,877,747.71
Municipal Library	ACTUAL	\$1,401,476.29
Municipal Open Space	ACTUAL	\$386,546.42
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$70,500,000.00
County Purposes	ESTIMATED	\$19,920,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$580,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$123,665,770.42

Revenue Anticipated, Excluding Tax Levy 13,427,953.27
 Budget Appropriations, before Reserve for Uncollected Taxes 44,507,177.27
 Total Non-Municipal Tax Levy \$91,386,546.42
 Amount to be Raised by Taxes - Before RUT \$122,465,770.42
 Reserve for Uncollected Taxes (RUT) \$1,212,042.57
 Total Amount to be Raised by Taxes \$123,677,812.99

% of Tax Collections used to Calculate RUT 99.02%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018 120,568,695.49
 Total Tax Levy, CY 2018 120,866,840.42
 % of Taxes Collected, CY 2018 99.75%
 Delinquent Taxes - December 31, 2018 \$1,139,938.21

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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-61.21%	(\$2,019,785.00)	\$3,300,000.00	\$1,280,215.00	\$1,280,215.00							
08	Local Revenue	29.59%	\$1,565,117.82	\$5,290,072.18	\$6,855,190.00	\$5,992,505.00		\$862,685.00					
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	-0.88%	(\$7,194.00)	\$814,694.00	\$807,500.00	\$807,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	20.26%	\$103,387.42	\$510,220.58	\$613,608.00	\$613,608.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-90.25%	(\$872,438.33)	\$966,670.60	\$94,232.27	\$94,232.27							
08	Other Special Items	93.74%	\$873,418.87	\$931,781.13	\$1,805,200.00	\$1,805,200.00							
15	Receipts from Delinquent Taxes	6.70%	\$62,751.94	\$937,248.06	\$1,000,000.00	\$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	7.05%	\$2,033,513.71	\$28,844,234.00	\$30,877,747.71	\$30,877,747.71							
07	Minimum Library Tax	4.84%	\$64,710.29	\$1,336,766.00	\$1,401,476.29	\$1,401,476.29							
54	Open Space Levy Tax	0.52%	\$1,987.42	\$384,559.00	\$386,546.42	\$386,546.42							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	-93.21%	(\$96,070.00)	\$103,070.00	\$7,000.00	\$7,000.00							
	Total	3.78%	\$1,709,400.14	\$45,254,008.55	\$46,963,408.69	\$46,100,723.69	\$0.00	\$862,685.00	\$0.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	33.00	5.00	17.47%	\$510,909.00	\$2,924,347.00	\$3,435,256.00	\$2,671,856.00		\$763,400.00					
21	Land-Use Administration		3.00	-5.12%	(\$2,405.00)	\$46,955.00	\$44,550.00	\$44,550.00							
22	Uniform Construction Code	7.00	8.00	-2.78%	(\$15,712.00)	\$565,031.00	\$549,319.00	\$549,319.00							
23	Insurance			3.97%	\$157,205.00	\$3,963,795.00	\$4,121,000.00	\$4,121,000.00							
25	Public Safety	124.00	33.00	1.57%	\$228,870.00	\$14,557,855.00	\$14,786,725.00	\$14,786,725.00							
26	Public Works	27.00	2.00	6.48%	\$224,856.00	\$3,470,869.00	\$3,695,725.00	\$3,695,725.00							
27	Health and Human Services	1.00	4.00	-5.98%	(\$19,910.00)	\$332,760.00	\$312,850.00	\$312,850.00							
28	Parks and Recreation	4.00	67.00	5.29%	\$51,854.00	\$979,646.00	\$1,031,500.00	\$1,031,500.00							
29	Education (including Library)	21.00	55.00	3.39%	\$70,774.00	\$2,086,811.00	\$2,157,585.00	\$2,157,585.00							
30	Unclassified			-18.06%	(\$216,482.00)	\$1,198,882.00	\$982,400.00	\$982,400.00							
31	Utilities and Bulk Purchases			-6.88%	(\$115,293.00)	\$1,675,411.00	\$1,560,118.00	\$1,560,118.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			10.23%	\$454,352.00	\$4,440,998.00	\$4,895,350.00	\$4,895,350.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-0.13%	(\$810.00)	\$614,418.00	\$613,608.00	\$613,608.00							
43	Court and Public Defender	8.00	2.00	-16.64%	(\$34,689.00)	\$208,479.00	\$173,790.00	\$173,790.00							
44	Capital			-76.30%	(\$588,634.00)	\$771,434.00	\$182,800.00	\$182,800.00							
45	Debt			21.59%	\$1,207,481.00	\$5,593,920.00	\$6,801,401.00	\$6,638,801.00		\$162,600.00					
46	Deferred Charges			-51.85%	(\$96,070.00)	\$185,270.00	\$89,200.00	\$89,200.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-19.80%	(\$296,294.00)	\$1,496,294.00	\$1,200,000.00	\$1,200,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	225.00	179.00	3.37%	\$1,520,002.00	\$45,113,175.00	\$46,633,177.00	\$45,707,177.00	\$0.00	\$0.00	\$926,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	46	\$12,765,100.00	0.33%	15A Public Schools	13	\$128,836,700.00	14.76%
2 Residential	6,882	\$3,437,701,400.00	88.93%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	73	\$593,867,700.00	68.04%
4A Commercial	296	\$317,082,200.00	8.20%	15D Church and Charities	39	\$56,984,900.00	6.53%
4B Industrial	32	\$34,130,200.00	0.88%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	19	\$63,795,300.00	1.65%	15F Other Exempt	22	\$93,078,300.00	10.66%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	7,275	\$3,865,474,200.00	100.00%	Total	147	\$872,767,600.00	100.00%
Average Ratio (%), Assessed to True Value				96.04%			
Equalized Valuation, Taxable Properties				\$4,024,858,600.58			
Total # of property tax appeals filed in 2018							
				County Tax Board	105.00		
				State Tax Court	41.00		
Number of 2018 County Tax Board decisions appealed to Tax Court				13.00			
Number of pending property tax appeals in State Tax Court				94.00			
Amount paid out by municipality for tax appeals in 2018				\$200,557.48			
					Percentage of Exempt vs. Non-Exempt Properties	22.58%	

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 2018 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	3	\$658,272.00	\$28,725,600.00	\$285,681.00
Total 5 Yr Exemptions/Abatements	3	658,272.00	28,725,600.00	285,681.00

**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	0.00	5.00	24,465.00	\$21,900.00	\$0.00	\$1,205.00	\$0.00	\$1,360.00
Supervisory Staff (Department Heads & Managers)	13.00	3.00	2,369,165.00	\$1,896,915.00	\$0.00	\$151,655.00	\$206,475.00	\$114,120.00
Police Officers (Including Superior Officers)	62.00	0.00	7,697,035.00	\$5,726,450.00	\$530,000.00	\$625,645.00	\$814,940.00	\$0.00
Fire Fighters (Including Superior Officers)	43.00	0.00	5,050,595.00	\$3,752,000.00	\$300,000.00	\$423,960.00	\$574,635.00	\$0.00
All Other Union Employees not listed above	64.00	64.00	5,213,550.00	\$3,265,500.00	\$332,000.00	\$269,800.00	\$1,076,450.00	\$269,800.00
All Other Non-Union Employees not listed above	43.00	107.00	2,849,825.00	\$2,125,700.00	\$0.00	\$159,375.00	\$405,375.00	\$159,375.00
Totals	225.00	179.00	23,204,635.00	\$16,788,465.00	\$1,162,000.00	\$1,631,640.00	\$3,077,875.00	\$544,655.00

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	61.00	\$11,559.48	\$705,128.28	59.00	\$11,222.88	\$662,149.92
Parent & Child	28.00	\$20,691.36	\$579,358.08	25.00	\$20,089.08	\$502,227.00
Employee & Spouse (or Partner)	21.00	\$23,118.96	\$485,498.16	22.00	\$22,445.88	\$493,809.36
Family	70.00	\$32,250.84	\$2,257,558.80	75.00	\$31,312.08	\$2,348,406.00
Employee Cost Sharing Contribution (enter as negative -)			(\$963,543.32)			(\$1,044,283.84)
Subtotal	180.00		\$3,064,000.00	181.00		\$2,962,308.44
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$11,559.48	\$0.00	0	\$11,222.88	\$0.00
Parent & Child	0	\$20,691.36	\$0.00	0	\$20,089.08	\$0.00
Employee & Spouse (or Partner)	0	\$23,118.96	\$0.00	0	\$22,445.88	\$0.00
Family	0	\$32,250.84	\$0.00	0	\$31,312.08	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$30,000.00	\$60,000.00	2	\$25,360.08	\$50,720.16
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	2.00		\$60,000.00	2.00		\$50,720.16
GRAND TOTAL	182.00		\$3,124,000.00	183.00		\$3,013,028.60

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				
	Debt	Deductions	Debt	Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$130,000.00	\$130,000.00	\$130,000.00	\$147,000.00
Regional School Debt	\$19,934,375.09	\$19,934,375.09	\$0.00	Utility Fund - Interest	\$26,176.00	\$16,280.00	\$8,310.00	\$4,410.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
0	\$717,952.00	\$596,224.90	\$121,727.10	Bond Anticipation Notes - Interest	\$6,000.00			
0			\$0.00	Bonds - Principal	\$5,010,000.00	\$4,975,000.00	\$5,160,000.00	\$21,176,000.00
0			\$0.00	Bonds - Interest	\$1,597,761.00	\$2,739,675.00	\$2,534,425.00	\$4,335,540.00
0			\$0.00	Loans & Other Debt - Principal	\$42,367.44	\$43,218.02	\$44,087.74	\$491,476.32
0			\$0.00	Loans & Other Debt - Interest	\$9,176.30	\$0.00	\$0.00	\$0.00
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>				Total	\$6,821,480.74	\$7,904,173.02	\$7,876,822.74	\$26,154,426.32
Debt Authorized	\$3,373,776.00		\$3,373,776.00	Total Principal	\$5,182,367.44	\$5,148,218.02	\$5,334,087.74	\$21,814,476.32
Notes Outstanding	\$311,464.00		\$311,464.00	Total Interest	\$1,639,113.30	\$2,755,955.00	\$2,542,735.00	\$4,339,950.00
Bonds Outstanding	\$36,316,000.00		\$36,316,000.00	% of Total Current Year Budget	14.63%			
Loans and Other Debt	\$646,527.32	\$445,119.10	\$201,408.22					
Total (Current Year)	\$61,300,094.41	\$20,975,719.09	\$40,324,375.32	Description	Debt Not Listed Above			
Population (2010 census)	23,868			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,568.30			Total Guarantees - Other				
Per Capita Net Debt	\$1,689.47			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,989,280,097.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.01%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA		
				Year of Last Rating		2018		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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