



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0711\_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
Victor		DeLuca	12/31/2020	vdeluca@twp.maplewood.nj.us

**Chief Administrative Officer**

Sonia	Alves	Viveiros		sviveiros@twp.maplewood.nj.us
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**Chief Financial Officer**

Joseph		Kolodziej		<a href="mailto:jkolodziej@twp.maplewood.nj.us">jkolodziej@twp.maplewood.nj.us</a>
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**Municipal Clerk**

Elizabeth		Fritzen		efritzen@twp.maplewood.nj.us
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**Registered Municipal Accountant**

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Nancy		Adams	12/31/2018	nadams@twp.maplewood.nj.us
Greg		Lembrich	12/31/2018	glembrich@twp.maplewood.nj.us
Frank		McGehee	12/31/2019	fmcgehee@twp.maplewood.nj.us
Dean		Dafis	12/31/2020	ddafis@twp.maplewood.nj.us
Victor		DeLuca	12/31/2020	vdeluca@twp.maplewood.nj.us





**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	73.68%	\$1,400,000.00	\$1,900,000.00	\$3,300,000.00	\$3,300,000.00							
08	Local Revenue	-1.66%	(\$98,932.14)	\$5,961,005.14	\$5,862,073.00	\$5,045,739.00		\$816,334.00					
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	-3.06%	(\$30,638.00)	\$1,002,608.00	\$971,970.00	\$971,970.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-1.00%	(\$6,206.98)	\$620,624.98	\$614,418.00	\$614,418.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-32.38%	(\$412,082.65)	\$1,272,460.65	\$860,378.00	\$860,378.00							
08	Other Special Items	-52.32%	(\$1,348,999.69)	\$2,578,500.69	\$1,229,501.00	\$1,229,501.00							
15	Receipts from Delinquent Taxes	-5.16%	(\$52,743.30)	\$1,021,927.30	\$969,184.00	\$969,184.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.56%	\$443,698.66	\$28,400,535.34	\$28,844,234.00	\$28,844,234.00							
07	Minimum Library Tax	6.64%	\$83,258.34	\$1,253,507.66	\$1,336,766.00	\$1,336,766.00							
54	Open Space Levy Tax	-0.16%	(\$600.00)	\$385,159.00	\$384,559.00	\$384,559.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	842.10%	\$92,129.52	\$10,940.48	\$103,070.00			\$103,070.00					
	<b>Total</b>	<b>0.15%</b>	<b>\$68,883.76</b>	<b>\$46,241,962.24</b>	<b>\$46,310,846.00</b>	<b>\$45,391,442.00</b>	<b>\$0.00</b>	<b>\$919,404.00</b>	<b>\$0.00</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 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	30.00	4.00	2.87%	\$65,126.00	\$2,265,538.00	\$2,330,664.00	\$2,330,664.00							
21	Land-Use Administration		3.00	0.32%	\$149.00	\$46,768.00	\$46,917.00	\$46,917.00							
22	Uniform Construction Code	7.00	8.00	8.69%	\$45,177.00	\$519,854.00	\$565,031.00	\$565,031.00							
23	Insurance			1.17%	\$45,823.00	\$3,917,972.00	\$3,963,795.00	\$3,963,795.00							
25	Public Safety	124.00	33.00	3.52%	\$543,419.94	\$15,434,846.06	\$15,978,266.00	\$15,978,266.00							
26	Public Works	27.00	2.00	5.59%	\$168,557.00	\$3,015,832.00	\$3,184,389.00	\$3,184,389.00							
27	Health and Human Services	1.00	4.00	11.60%	\$34,581.74	\$298,178.26	\$332,760.00	\$332,760.00							
28	Parks and Recreation	4.00	67.00	13.45%	\$150,065.00	\$1,116,061.00	\$1,266,126.00	\$1,266,126.00							
29	Education (including Library)	21.00	55.00	-3.21%	(\$69,195.00)	\$2,156,006.00	\$2,086,811.00	\$2,086,811.00							
30	Unclassified			5.16%	\$80,514.00	\$1,561,453.00	\$1,641,967.00	\$338,004.00	\$384,559.00	\$919,404.00					
31	Utilities and Bulk Purchases			-3.12%	(\$91,779.44)	\$2,945,278.44	\$2,853,499.00	\$2,853,499.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.56%	\$273,588.00	\$4,167,410.00	\$4,440,998.00	\$4,440,998.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	8.00	2.00	#DIV/0!	\$0.00		\$0.00								
44	Capital			#DIV/0!	\$0.00		\$0.00								
45	Debt			#DIV/0!	\$0.00		\$0.00								
46	Deferred Charges			108.07%	\$53,534.00	\$49,536.00	\$103,070.00	\$103,070.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00		\$0.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>222.00</b>	<b>178.00</b>	<b>3.47%</b>	<b>\$1,299,560.24</b>	<b>\$37,494,732.76</b>	<b>\$38,794,293.00</b>	<b>\$37,490,330.00</b>	<b>\$0.00</b>	<b>\$384,559.00</b>	<b>\$919,404.00</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, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	47	\$11,601,100.00	0.30%	15A Public Schools	13	\$128,836,700.00	14.76%
2 Residential	6,877	\$3,421,036,700.00	88.96%	15B Other Schools	0		0.00%
3A/3B Farm			0.00%	15C Public Property	73	\$593,867,700.00	68.04%
4A Commercial	302	\$324,218,200.00	8.43%	15D Church and Charities	39	\$56,984,900.00	6.53%
4B Industrial	32	\$35,878,200.00	0.93%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	17	\$50,351,600.00	1.31%	15F Other Exempt	22	\$93,078,300.00	10.66%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$2,502,383.00	0.07%				
<b>Total</b>	<b>7,276</b>	<b>\$3,845,588,183.00</b>	<b>100.00%</b>	<b>Total</b>	<b>147</b>	<b>\$872,767,600.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>100.00%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$3,845,588,183.00</b>			
<b>Total # of property tax appeals filed in 2017</b>				<b>County Tax Board 186.00</b>			
				<b>State Tax Court 68.00</b>			
<b>Number of 2017 County Tax Board decisions appealed to Tax Court</b>				<b>9.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>125.00</b>			
<b>Amount paid out by municipality for tax appeals in 2017</b>							
				<b>Percentage of Exempt vs. Non-Exempt Properties 22.70%</b>			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	10	\$164,726.00	\$12,361,200.00	\$376,893.08
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	2	\$364,780.00	\$24,404,200.00	\$744,084.06
<b>Total 5 Yr Exemptions/Abatements</b>	<b>12</b>	<b>529,506.00</b>	<b>36,765,400.00</b>	<b>1,120,977.14</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		5.00	22,903.61	\$21,276.00	\$0.00	\$0.00	\$0.00	\$1,627.61
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,272,678.03	\$937,816.00	\$0.00	\$134,750.00	\$128,369.11	\$71,742.92
Police Officers (Including Superior Officers)	62.00		11,568,531.52	\$8,276,412.00	\$477,000.00	\$1,767,364.00	\$930,536.10	\$117,219.42
Fire Fighters (Including Superior Officers)	43.00		6,455,836.32	\$4,456,928.00	\$280,000.00	\$1,144,274.00	\$574,634.32	
All Other Union Employees not listed above	64.00	64.00	4,964,831.32	\$3,234,430.00	\$88,000.00	\$464,841.00	\$923,394.42	\$254,165.90
All Other Non-Union Employees not listed above	43.00	107.00	2,998,461.69	\$2,125,702.00	\$0.00	\$304,769.00	\$405,374.49	\$162,616.20
<b>Totals</b>	<b>222.00</b>	<b>178.00</b>	<b>27,283,242.49</b>	<b>\$19,052,564.00</b>	<b>\$845,000.00</b>	<b>\$3,815,998.00</b>	<b>\$2,962,308.44</b>	<b>\$607,372.05</b>

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**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	59.00	\$11,222.88	\$662,149.92	45.00	\$11,222.88	\$505,029.60
Parent & Child	25.00	\$20,089.08	\$502,227.00	20.00	\$20,089.08	\$401,781.60
Employee & Spouse (or Partner)	22.00	\$22,445.88	\$493,809.36	23.00	\$22,445.88	\$516,255.24
Family	75.00	\$31,312.08	\$2,348,406.00	74.00	\$31,312.08	\$2,317,093.92
Employee Cost Sharing Contribution (enter as negative - )			(\$1,044,283.84)			(\$1,082,076.59)
<b>Subtotal</b>	<b>181.00</b>		<b>\$2,962,308.44</b>	<b>162.00</b>		<b>\$2,658,083.77</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )			\$0.00			
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$25,360.08	\$50,720.16	2	\$25,360.08	\$50,720.16
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
<b>Subtotal</b>	<b>2.00</b>		<b>\$50,720.16</b>	<b>2.00</b>		<b>\$50,720.16</b>
<b>GRAND TOTAL</b>	<b>183.00</b>		<b>\$3,013,028.60</b>	<b>164.00</b>		<b>\$2,708,803.93</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>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$130,000.00	\$130,000.00	\$130,000.00	\$407,000.00
Regional School Debt	\$21,411,597.29	\$21,411,597.29	\$0.00	Utility Fund - Interest	\$26,176.00	\$20,010.00	\$13,510.00	\$12,720.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$243,250.00			
0	\$847,952.00	\$174,410.00	\$673,542.00	Bond Anticipation Notes - Interest	\$210,162.00			
0			\$0.00	Bonds - Principal	\$4,095,000.00	\$4,955,000.00	\$4,955,000.00	\$27,170,000.00
0			\$0.00	Bonds - Interest	\$1,019,090.00	\$1,594,579.00	\$1,383,710.00	\$4,456,405.00
0			\$0.00	Loans & Other Debt - Principal	\$42,440.67	\$44,920.42	\$47,488.73	\$470,218.14
0			\$0.00	Loans & Other Debt - Interest	\$16,656.96	\$14,157.02	\$12,454.67	\$66,546.42
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$5,782,775.63</b>	<b>\$6,758,666.44</b>	<b>\$6,542,163.40</b>	<b>\$32,582,889.56</b>
<u>Municipal Purposes</u>								
Debt Authorized	\$41,947,005.41	\$13,846,108.24	\$28,100,897.17	Total Principal	\$4,510,690.67	\$5,129,920.42	\$5,132,488.73	\$28,047,218.14
Notes Outstanding			\$0.00	Total Interest	\$1,272,084.96	\$1,628,746.02	\$1,409,674.67	\$4,535,671.42
Bonds Outstanding			\$0.00	% of Total Current Year Budget	14.91%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$64,206,554.70</b>	<b>\$35,432,115.53</b>	<b>\$28,774,439.17</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	23,868			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,690.07			Total Guarantees - Other				
Per Capita Net Debt	\$1,205.57			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,753,376,052.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.77%		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
				Rating		AA		
				Year of Last Rating		2018		
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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