



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0238\_fba\_2020.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
Michael		Putrino	12/31/2022	mputrino@newmilfordboro.com

**Chief Administrative Officer**

Christine		Demiris		cdemiris@newmilford.com
-----------	--	---------	--	-------------------------

**Chief Financial Officer**

Diana		McLeod		dmcLeod@newmilford.com
-------	--	--------	--	------------------------

**Municipal Clerk**

Christine		Demiris		cdemiris@newmilford.com
-----------	--	---------	--	-------------------------

**Registered Municipal Accountant**

Steven		Wielkocz		swielkocz@fwcc-cpa.com
--------	--	----------	--	------------------------

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Hedy		Grant	12/31/2021	hgrant@newmilfordboro.com
Randi		Duffie	12/31/2019	rduffie@newmilfordboro.com
Ira		Grotsky	12/31/2020	igrotsky@newmilfordboro.com
Lisa		Sandhusen	12/31/2022	lsandhusen@newmilfordboro.com
Thea		Sirocchi-Hurley	12/31/2021	tsirocchi@newmilfordboro.com
Matthew		Seymour	11/15/2022	mseymour@newmilfordboro.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.025	\$16,207,515.00	28.94%	\$3,347.65
Municipal Library	0.040	\$634,600.00	1.13%	\$130.64
Municipal Open Space	0.005	\$79,012.00	0.14%	\$16.33
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.178	\$34,431,283.00	61.48%	\$7,113.35
Regional School District			0.00%	\$0.00
County Purposes	0.283	\$4,464,901.62	7.97%	\$924.28
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$191,031.46	0.34%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>3.543</b>	<b>\$56,008,343.08</b>	<b>100.00%</b>	<b>\$11,532.25</b>

Total Taxable Valuation as of October 1, 2019 \$1,593,838,330.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$329,102.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.025	1.024	-0.10%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,207,515.00	\$16,514,172.34	1.89%	\$306,657.34

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,347.65	\$3,370.00	0.67%	\$22.35

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,514,172.34
Municipal Library	ACTUAL	\$658,096.00
Municipal Open Space	ACTUAL	\$79,692.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$35,224,453.00
Regional School District		
County Purposes	ESTIMATED	\$4,600,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$57,276,413.34</b>
Revenue Anticipated, Excluding Tax Levy		5,100,236.51
Budget Appropriations, before Reserve for Uncollected Taxes		21,684,904.85
Total Non-Municipal Tax Levy		\$40,104,145.00
Amount to be Raised by Taxes - Before RUT		\$56,688,813.34
Reserve for Uncollected Taxes (RUT)		\$589,971.48
Total Amount to be Raised by Taxes		\$57,278,784.82
% of Tax Collections used to Calculate RUT		<u>98.97%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2019		55,779,417.48
Total Tax Levy, CY 2019		56,358,087.08
% of Taxes Collected, CY 2019		<u>98.97%</u>
Delinquent Taxes - December 31, 2019		<u>\$534,499.11</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	14.89%	\$230,000.00	\$1,545,000.00	\$1,775,000.00	\$1,775,000.00							
08	Local Revenue	-19.54%	(\$108,062.46)	\$553,062.46	\$445,000.00	\$445,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,615,078.00	\$1,615,078.00	\$1,615,078.00							
08	Uniform Construction Code Fees	-12.98%	(\$29,845.00)	\$229,845.00	\$200,000.00	\$200,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	0.90%	\$1,157.48	\$128,601.03	\$129,758.51	\$129,758.51							
08	Other Special Items	-15.82%	(\$76,578.86)	\$483,978.86	\$407,400.00	\$407,400.00							
15	Receipts from Delinquent Taxes	-4.95%	(\$27,512.14)	\$555,512.14	\$528,000.00	\$528,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.11%	(\$18,953.96)	\$16,533,126.30	\$16,514,172.34	\$16,514,172.34							
07	Minimum Library Tax	3.70%	\$23,496.00	\$634,600.00	\$658,096.00	\$658,096.00							
54	Open Space Levy Tax	0.26%	\$205.03	\$79,486.97	\$79,692.00		\$79,692.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.03%	(\$6,093.91)	\$22,358,290.76	\$22,352,196.85	\$22,272,504.85	\$79,692.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government		-1.89%	(\$20,450.00)	\$1,083,400.00	\$1,062,950.00	\$1,062,950.00								
21	Land-Use Administration		-31.16%	(\$10,500.00)	\$33,700.00	\$23,200.00	\$23,200.00								
22	Uniform Construction Code		0.39%	\$625.00	\$159,750.00	\$160,375.00	\$160,375.00								
23	Insurance		2.33%	\$71,000.00	\$3,043,000.00	\$3,114,000.00	\$3,114,000.00								
25	Public Safety		1.70%	\$96,760.98	\$5,690,200.00	\$5,786,960.98	\$5,674,700.00	\$112,260.98							
26	Public Works		3.06%	\$106,482.87	\$3,475,000.00	\$3,581,482.87	\$3,566,500.00	\$14,982.87							
27	Health and Human Services		3.08%	\$7,425.00	\$241,175.00	\$248,600.00	\$248,600.00								
28	Parks and Recreation		27.11%	\$118,745.00	\$438,000.00	\$556,745.00	\$456,750.00	\$20,303.00	\$79,692.00						
29	Education (including Library)		1.08%	\$8,538.00	\$788,462.00	\$797,000.00	\$797,000.00								
30	Unclassified		517.73%	\$56,950.00	\$11,000.00	\$67,950.00	\$56,100.00	\$11,850.00							
31	Utilities and Bulk Purchases		-6.17%	(\$50,300.00)	\$815,300.00	\$765,000.00	\$765,000.00								
32	Landfill / Solid Waste Disposal		2.38%	\$33,093.00	\$1,388,122.00	\$1,421,215.00	\$1,421,215.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		6.46%	\$130,689.00	\$2,021,546.00	\$2,152,235.00	\$2,152,235.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		1.74%	\$3,550.00	\$204,000.00	\$207,550.00	\$207,550.00								
44	Capital		7.00%	\$14,000.00	\$200,000.00	\$214,000.00	\$214,000.00								
45	Debt		9.94%	\$143,283.00	\$1,441,050.00	\$1,584,333.00	\$1,584,333.00								
46	Deferred Charges		-4.00%	(\$1,000.00)	\$25,000.00	\$24,000.00	\$24,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.79%	\$4,600.00	\$583,000.00	\$587,600.00	\$587,600.00								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	3.30%	\$713,491.85	\$21,641,705.00	\$22,355,196.85	\$22,116,108.00	\$159,396.85	\$79,692.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	31	\$2,530,500.00	0.16%
2 Residential	4,159	\$1,368,733,500.00	85.88%
3A/3B Farm			0.00%
4A Commercial	77	\$84,637,100.00	5.31%
4B Industrial	2	\$3,892,300.00	0.24%
4C Apartments	19	\$133,120,700.00	8.35%
5A/5B Railroad	1	\$924,230.00	0.06%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>4,289</b>	<b>\$1,593,838,330.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	82.87%
Equalized Valuation, Taxable Properties	\$1,923,299,541.45

  

Total # of property tax appeals filed in 2019	County Tax Board	12.00
	State Tax Court	2.00

  

Number of 2019 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	15.00

  

Amount paid out by municipality for tax appeals in 2019	\$28,672.50
---	-------------

<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$62,099,800.00	41.53%
15B Other Schools	3	\$9,728,300.00	6.51%
15C Public Property	126	\$50,556,200.00	33.81%
15D Church and Charities	20	\$23,107,100.00	15.45%
15E Cemeteries & Graveyards	1	\$99,800.00	0.07%
15F Other Exempt	11	\$3,943,800.00	2.64%
<b>Total</b>	<b>169</b>	<b>\$149,535,000.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 9.38%

<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 2019 Total Tax Rate
G Commercial/Industrial Exemption		NONE		
I Dwelling Exemption		NONE		
J Dwelling Abatement		NONE		
K New Dwelling/Conversion Exemption		NONE		
L New Dwelling/Conversion Abatement		NONE		
N Multiple Dwelling Exemption		NONE		
O Multiple Dwelling Abatement		NONE		
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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		7.00	18,000.00	\$14,500.00				\$3,500.00
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,100,600.00	\$795,000.00	\$35,100.00	\$75,000.00	\$125,000.00	\$70,500.00
Police Officers (Including Superior Officers)	33.00		7,315,000.00	\$5,070,000.00	\$245,000.00	\$650,000.00	\$1,350,000.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	37.00	4.00	3,805,000.00	\$2,425,000.00	\$125,000.00	\$285,000.00	\$685,000.00	\$285,000.00
All Other Non-Union Employees not listed above	1.00	20.00	362,175.00	\$265,675.00	\$2,000.00	\$29,500.00	\$27,500.00	\$37,500.00
<b>Totals</b>	<b>78.00</b>	<b>34.00</b>	<b>12,600,775.00</b>	<b>\$8,570,175.00</b>	<b>\$407,100.00</b>	<b>\$1,039,500.00</b>	<b>\$2,187,500.00</b>	<b>\$396,500.00</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	21.00	\$12,436.20	\$261,160.20	23.00	\$11,881.68	\$273,278.64
Parent & Child	5.00	\$23,551.44	\$117,757.20	5.00	\$23,220.48	\$116,102.40
Employee & Spouse (or Partner)	19.00	\$25,929.48	\$492,660.12	18.00	\$24,763.44	\$445,741.92
Family	27.00	\$37,351.92	\$1,008,501.84	30.00	\$35,689.92	\$1,070,697.60
Employee Cost Sharing Contribution (enter as negative - )			(\$485,000.00)			(\$481,219.77)
<b>Subtotal</b>	<b>72.00</b>		<b>\$1,395,079.36</b>	<b>76.00</b>		<b>\$1,424,600.79</b>
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
<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	4	\$12,436.20	\$49,744.80	4	\$11,881.68	\$47,526.72
Parent & Child	1	\$23,551.44	\$23,551.44	1	\$23,220.48	\$23,220.48
Employee & Spouse (or Partner)	3	\$25,929.48	\$77,788.44	3	\$24,763.44	\$74,290.32
Family	12	\$37,351.92	\$448,223.04	12	\$35,689.92	\$428,279.04
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>20.00</b>		<b>\$599,307.72</b>	<b>20.00</b>		<b>\$573,316.56</b>
<b>GRAND TOTAL</b>	<b>92.00</b>		<b>\$1,994,387.08</b>	<b>96.00</b>		<b>\$1,997,917.35</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  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
POLICE PBA LOCAL 83	3767.50	\$1,560,519.61	X		
PUBLIC WORKS BENEVOLENT ASSOCIATION	1419.50	\$1,476,764.00	X		
PUBLIC LIBRART RWDSU-AFL-CIO	748.00	\$381,961.00	X		
BOROUGH OFFICE STAFF RWDSU LOCAL 108	867.00	\$571,133.00	X		
EXEMPT OFFICE STAFF	600.50	\$873,245.00		X	
POLICE CHIEF	314.00	\$185,811.00			X
<b>Totals</b>	7716.50	\$5,049,433.61			
<b>Total Funds Reserved as of end of 2019</b>		\$1,200,000.00			
<b>Total Funds Appropriated in 2020</b>		\$0.00			

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

Gross Debt			Net Debt	Current Year Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
	Deductions						
Local School Debt	\$425,000.00	\$425,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized	\$776,259.51		\$776,259.51				
Notes Outstanding	\$11,210,700.00	\$125,000.00	\$11,085,700.00				
Bonds Outstanding	\$8,165,000.00		\$8,165,000.00				
Loans and Other Debt	\$411,303.42		\$411,303.42				
<b>Total (Current Year)</b>	<b>\$20,988,262.93</b>	<b>\$550,000.00</b>	<b>\$20,438,262.93</b>				
Population (2010 census)	16,467						
Per Capita Gross Debt	\$1,274.57						
Per Capita Net Debt	\$1,241.16						
3 Yr. Average Property Valuation		\$1,904,048,076.00					
Net Debt as % of 3 Year Avg Property Valuation		1.07%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$278,833.00			
Bond Anticipation Notes - Interest				\$278,000.00			
Bonds - Principal				\$735,000.00	\$765,000.00	\$580,000.00	\$6,085,000.00
Bonds - Interest				\$215,000.00	\$193,094.00	\$178,981.00	\$1,055,193.00
Loans & Other Debt - Principal				\$53,335.00	\$53,335.00	\$53,334.00	\$251,299.00
Loans & Other Debt - Interest				\$24,165.00	\$19,750.00	\$18,250.00	\$112,900.00
<b>Total</b>				<b>\$1,584,333.00</b>	<b>\$1,031,179.00</b>	<b>\$830,565.00</b>	<b>\$7,504,392.00</b>
Total Principal				\$1,067,168.00	\$818,335.00	\$633,334.00	\$6,336,299.00
Total Interest				\$517,165.00	\$212,844.00	\$197,231.00	\$1,168,093.00
% of Total Current Year Budget				7.09%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating		AA+					
Year of Last Rating		2015					
<b>Mark "X" if Municipality has no bond rating</b>							

**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
<b>Receiving</b>	TOWNSHIP OF WYCKOFF	CFO		1/1/2020	12/31/2020	\$29,602.00
<b>Providing</b>	BOROUGH OF RIVER EDGE	SOLID WASTE COLLECT		1/1/2020	12/31/2020	\$388,500.00
<b>Providing</b>	COUNTY OF BERGEN	NUTRITION SITE		1/1/2020	12/31/2020	\$22,000.00
<b>Receiving</b>	COUNTY OF BERGEN	BLOOD BORNE PATHOGENS		1/1/2020	12/31/2020	\$4,120.00
<b>Receiving</b>	COUNTY OF BERGEN	USE OF FIRE EQUIP.		1/1/2020	12/31/2020	\$0.00
<b>Providing</b>	NEW MILFORD BOE	RESOURCE OFFICERS		1/1/2020	12/31/2020	\$135,000.00
<b>Providing</b>	NEW MILFORD BOE	GEESE POLICE SERVICES		1/1/2020	12/31/2020	\$7,775.00
<b>Receiving</b>	NEW MILFORD BOE	USE OF BOE FIELDS		1/1/2020	12/31/2020	\$0.00
<b>Receiving</b>	COUNTY OF BERGEN	STREET SWEEPER		1/1/2020	12/31/2020	1500/WEEK
<b>Receiving</b>	COUNTY OF BERGEN	VEHICLE MAINT.		1/1/2020	12/31/2020	VARIOUS



**USER FRIENDLY BUDGET SECTION - Notes**

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