



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
James		Gasparini	12/31/2018	jgasparini@fairfieldnj.org

Chief Administrative Officer

Joseph		Catenaro		jcatenaro@fairfieldnj.org
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Chief Financial Officer

Joseph	John	McCluskey		jmcccluskey@fairfieldnj.org
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Municipal Clerk

Denise		Cafone		dcafone@fairfieldnj.org
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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
John		LaForgia	12/31/2020	jlaforgia@fairfieldnj.org
Joseph		Cifelli	12/31/2019	jcifelli@fairfieldnj.org
Michael		McGlynn	12/31/2020	mmcglynn@fairfieldnj.org
Thomas		Morgan	12/31/2019	tmorgan@fairfieldnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.517	\$13,315,900.87	23.59%	\$2,314.65	Municipal Purpose Tax	ACTUAL	\$13,283,820.00
Municipal Library	0.038	\$967,581.00	1.71%	\$170.13	Municipal Library	ACTUAL	\$951,024.00
Municipal Open Space	0.010	\$257,615.00	0.46%	\$44.77	Municipal Open Space	ACTUAL	\$258,375.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.437	\$11,248,357.00	19.92%	\$1,956.48	Local School District	ACTUAL	\$11,471,925.00
Regional School District	0.609	\$15,700,685.00	27.81%	\$2,726.53	Regional School District	ACTUAL	\$16,021,180.00
County Purposes	0.564	\$14,528,646.89	25.73%	\$2,525.07	County Purposes	ESTIMATED	\$14,034,136.63
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$437,226.42	0.77%	\$76.11	County Open Space	ESTIMATED	\$438,537.72
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.192	\$56,456,012.18	100.00%	\$9,813.74	Total ESTIMATED amount to be raised by taxes		\$56,458,998.35
Total Taxable Valuation as of October 1, 2017 <u>\$2,576,151,298.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>8,227,286.54</u>		
Current Year Average Residential Assessment <u>\$447,707.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>20,742,130.08</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$42,224,154.35</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$54,738,997.89</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,716,239.21</u>		
0.517	0.514	-0.58%			Total Amount to be Raised by Taxes <u>\$56,455,237.10</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.96%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
\$13,315,900.87	\$13,283,820.00	-0.24%	(\$32,080.87)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl)</u>					Total Tax Revenue, Collections CY 2017 <u>56,023,228.31</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>56,586,960.09</u>		
\$2,314.65	\$2,301.21	-0.58%	(\$13.44)		% of Taxes Collected, CY 2017 <u>99.00%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$447,361.03</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	Water Utility	Sewer Utility	Pool Utility	Utility	Utility	Utility
08	Surplus	35.59%	\$1,033,747.00	\$2,904,887.00	\$3,938,634.00	\$3,000,000.00		\$434,100.00	\$455,784.00	\$48,750.00			
08	Local Revenue	-0.09%	(\$8,591.12)	\$9,329,514.28	\$9,320,923.16	\$1,935,923.16		\$2,225,000.00	\$5,020,000.00	\$140,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,185,342.00	\$1,185,342.00	\$1,185,342.00							
08	Uniform Construction Code Fees	-21.81%	(\$99,856.00)	\$457,856.00	\$358,000.00	\$358,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
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	10.75%	\$30,439.99	\$283,042.67	\$313,482.66	\$313,482.66							
08	Other Special Items	-9.23%	(\$93,595.69)	\$1,014,425.69	\$920,830.00	\$920,830.00							
15	Receipts from Delinquent Taxes	-25.09%	(\$207,693.49)	\$827,693.49	\$620,000.00	\$620,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	1.48%	\$196,588.55	\$13,315,900.87	\$13,512,489.42	\$13,512,489.42							
07	Minimum Library Tax	-1.71%	(\$16,557.00)	\$967,581.00	\$951,024.00	\$951,024.00							
54	Open Space Levy Tax	-0.03%	(\$85.56)	\$258,460.56	\$258,375.00		\$258,375.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.73%	\$834,396.68	\$30,544,703.56	\$31,379,100.24	\$22,797,091.24	\$258,375.00	\$2,659,100.00	\$5,475,784.00	\$188,750.00	\$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	Water Utility	Sewer Utility	Pool Utility	Utility	Utility	Utility
20	General Government	7.00	15.00	14.97%	\$208,319.10	\$1,391,429.30	\$1,599,748.40	\$1,302,500.00		\$148,624.20	\$148,624.20				
21	Land-Use Administration			49.91%	\$15,648.75	\$31,351.25	\$47,000.00	\$47,000.00							
22	Uniform Construction Code	2.00	3.00	15.32%	\$57,803.89	\$377,196.11	\$435,000.00	\$435,000.00							
23	Insurance			8.15%	\$240,282.61	\$2,946,717.39	\$3,187,000.00	\$3,187,000.00							
25	Public Safety	44.00	7.00	6.26%	\$328,629.65	\$5,245,570.35	\$5,574,200.00	\$5,574,200.00							
26	Public Works	13.00	4.00	5.53%	\$232,025.84	\$4,197,925.76	\$4,429,951.60	\$1,072,000.00		\$2,233,975.80	\$1,123,975.80				
27	Health and Human Services			3.83%	\$6,181.37	\$161,318.63	\$167,500.00	\$167,500.00							
28	Parks and Recreation	4.00	67.00	6.91%	\$58,380.99	\$845,244.01	\$903,625.00	\$494,500.00	\$258,375.00			\$150,750.00			
29	Education (including Library)	5.00	9.00	-1.71%	(\$16,557.00)	\$967,581.00	\$951,024.00	\$951,024.00							
30	Unclassified			267.37%	\$1,280,096.85	\$478,768.47	\$1,758,865.32	\$1,671,382.66	\$87,482.66						
31	Utilities and Bulk Purchases			13.34%	\$496,528.18	\$3,723,155.82	\$4,219,684.00	\$598,000.00			\$3,621,684.00				
32	Landfill / Solid Waste Disposal			26.97%	\$180,531.25	\$669,468.75	\$850,000.00	\$850,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			10.34%	\$172,271.46	\$1,666,086.96	\$1,838,358.42	\$1,679,358.42		\$75,500.00	\$75,500.00	\$8,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	2.00	2.00	6.49%	\$11,695.58	\$180,304.42	\$192,000.00	\$192,000.00							
44	Capital			2758.36%	\$1,621,225.00	\$58,775.00	\$1,680,000.00	\$1,680,000.00							
45	Debt			22.02%	\$230,553.65	\$1,047,111.35	\$1,277,665.00	\$840,665.00		\$201,000.00	\$206,000.00	\$30,000.00			
46	Deferred Charges			-100.00%	(\$70,580.00)	\$70,580.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.64%	\$11,000.00	\$1,709,000.00	\$1,720,000.00	\$1,720,000.00							
55	Surplus General Budget			0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00			\$300,000.00				
	Total	77.00	107.00	19.43%	\$5,064,037.17	\$26,067,584.57	\$31,131,621.74	\$22,462,130.08	\$87,482.66	\$258,375.00	\$2,659,100.00	\$5,475,784.00	\$188,750.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	196	\$36,442,200.00	1.41%	15A Public Schools	6	\$28,462,600.00	14.08%
2 Residential	2,532	\$1,139,996,200.00	44.12%	15B Other Schools	1	\$3,421,100.00	1.69%
3A/3B Farm	3	\$479,800.00	0.02%	15C Public Property	334	\$44,542,100.00	22.03%
4A Commercial	409	\$610,677,980.00	23.64%	15D Church and Charities	8	\$10,324,300.00	5.11%
4B Industrial	285	\$773,692,800.00	29.95%	15E Cemeteries & Graveyards	1	\$203,000.00	0.10%
4C Apartments	1	\$15,000,000.00	0.58%	15F Other Exempt	52	\$115,201,500.00	56.99%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$7,336,353.00	0.28%				
Total	3,427	\$2,583,625,333.00	100.00%	Total	402	\$202,154,600.00	100.00%
Average Ratio (%), Assessed to True Value				90.27%			
Equalized Valuation, Taxable Properties				\$2,862,108,488.98			
Total # of property tax appeals filed in 2017				County Tax Board		16.00	
				State Tax Court		40.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				90.00			
Amount paid out by municipality for tax appeals in 2017				\$294,674.13			
				Percentage of Exempt vs. Non-Exempt Properties			
				7.82%			

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 2017 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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	50,632.00	\$42,420.00	\$0.00	\$4,564.00	\$0.00	\$3,648.00
Supervisory Staff (Department Heads & Managers)	10.00	1.00	1,700,389.15	\$1,199,556.00	\$0.00	\$154,862.68	\$252,088.92	\$93,881.55
Police Officers (Including Superior Officers)	37.00	0.00	6,338,321.26	\$3,976,612.44	\$450,000.00	\$1,014,433.83	\$774,000.00	\$123,274.99
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	27.00	9.00	2,827,049.59	\$1,701,232.00	\$132,500.00	\$192,719.25	\$655,143.00	\$145,455.34
All Other Non-Union Employees not listed above	3.00	92.00	693,336.91	\$535,258.00	\$2,500.00	\$29,563.64	\$82,392.00	\$43,623.27
Totals	77.00	107.00	11,609,728.91	\$7,455,078.44	\$585,000.00	\$1,396,143.40	\$1,763,623.92	\$409,883.15

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	22.00	\$14,316.00	\$314,952.00	19.00	\$13,284.00	\$252,396.00
Parent & Child	3.00	\$21,012.00	\$63,036.00	4.00	\$19,500.00	\$78,000.00
Employee & Spouse (or Partner)	10.00	\$31,368.00	\$313,680.00	15.00	\$30,072.00	\$451,080.00
Family	27.00	\$36,708.00	\$991,116.00	27.00	\$35,208.00	\$950,616.00
Employee Cost Sharing Contribution (enter as negative -)			(\$381,351.96)			(\$327,029.00)
Subtotal	62.00		\$1,301,432.04	65.00		\$1,405,063.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	61	\$10,346.56	\$631,140.16	58	\$9,192.00	\$533,136.00
Parent & Child	2	\$21,012.00	\$42,024.00	2	\$19,500.00	\$39,000.00
Employee & Spouse (or Partner)	7	\$31,368.00	\$219,576.00	9	\$30,072.00	\$270,648.00
Family	12	\$36,708.00	\$440,496.00	10	\$35,208.00	\$352,080.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,496.00)			
Subtotal	82.00		\$1,327,740.16	79.00		\$1,194,864.00
GRAND TOTAL	144.00		\$2,629,172.20	144.00		\$2,599,927.00

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)?

NO

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

NO

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Local School Debt	\$320,000.00	\$320,000.00	\$0.00	Utility Fund - Principal	\$155,000.00	\$123,000.00	\$95,000.00	\$598,000.00
Regional School Debt	\$11,735,000.00	\$11,735,000.00	\$0.00	Utility Fund - Interest	\$29,500.00	\$26,875.00	\$4,840.00	\$143,500.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$382,000.00			
Water	\$1,680,500.00	\$1,680,500.00	\$0.00	Bond Anticipation Notes - Interest	\$194,750.00			
Sewer	\$728,500.00	\$728,500.00	\$0.00	Bonds - Principal	\$385,000.00	\$385,000.00	\$385,000.00	\$3,096,000.00
Pool	\$153,000.00	\$153,000.00	\$0.00	Bonds - Interest	\$131,415.00	\$123,715.00	\$116,015.00	\$504,770.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,277,665.00	\$658,590.00	\$600,855.00	\$4,342,270.00
<u>Municipal Purposes</u>				Total Principal	\$922,000.00	\$508,000.00	\$480,000.00	\$3,694,000.00
Debt Authorized	\$14,889,471.20	\$195,873.54	\$14,693,597.66	Total Interest	\$355,665.00	\$150,590.00	\$120,855.00	\$648,270.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	4.10%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$29,506,471.20	\$14,812,873.54	\$14,693,597.66	Total Guarantees - Other				
Population (2010 census)	<u>7,987</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$3,694.31</u>			Total Other				
Per Capita Net Debt	<u>\$1,839.69</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$2,929,206,392.33</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.50%</u>		Year of Last Rating	2013			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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