



State of New Jersey  
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0704 Cedar Grove Township - County of Essex

Introduced

Municode: 0704

Filename: 0704\_fbi\_2017.xlsm

Website: cedargrovenj.org

Phone Number:

973-239-1410

Mailing Address:

525 Pompton Avenue

Email the UFB if not using Outlook

Municipality: Cedar Grove

State: NJ Zip: 07009

Mayor

First Name Middle Name Last Name

Term Expires

Business Email

Peter		Tanella	7/1/2019	tanella@cedargrovenj.org
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Chief Administrative Officer

Thomas		Tucci		townmanager@cedargrovenj.org
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Chief Financial Officer

William		Homa		townfinandirector@cedargrovenj.org
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Municipal Clerk

Kathleen		Stutz		townclerk@cedargrovenj.org
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Registered Municipal Accountant

Francis		Jones		bjones@nislivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
E. Romeo		Longo	7/1/2017	longo@cedargrovenj.org
Michael		Maffucci	7/1/2017	maffucci@cedargrovenj.org
Joseph		Cicala	7/1/2017	cicala@cedargrovenj.org
Harry		Kumburis	7/1/2019	kumburis@cedargrovenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.431	\$9,550,342.18	18.76%	\$2,004.15
Municipal Library	0.035	\$769,808.71	1.51%	\$162.75
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.071	\$1,567,152.00	3.08%	\$330.15
Local School District	1.212	\$26,869,964.00	52.79%	\$5,635.80
Regional School District			0.00%	\$0.00
County Purposes	0.532	\$11,789,574.99	23.16%	\$2,473.80
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.016	\$352,184.76	0.69%	\$74.40
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.297	\$50,899,026.64	100.00%	\$10,681.05

Total Taxable Valuation as of                      October 1, 2016                      \$2,217,518,900.00  
(To be used to calculate the current year tax rate)  
Current Year Average Residential Assessment                      \$465,000.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.431	0.450	4.36%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,550,342.18	\$9,965,930.30	4.35%	\$415,588.12

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,004.15	\$2,091.57	4.36%	\$87.42

Sheet UFB-1

<u>Current Year 2017 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$9,965,930.30
Municipal Library	ESTIMATED	\$763,001.77
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$1,598,495.00
Local School District	ESTIMATED	\$28,294,730.00
Regional School District		
County Purposes	ESTIMATED	\$12,261,158.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$366,272.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes                      \$53,249,587.07

Revenue Anticipated, Excluding Tax Levy	3,874,395.93
Budget Appropriations, before Reserve for Uncollected Taxes	14,043,328.00
Total Non-Municipal Tax Levy	\$42,520,655.00
Amount to be Raised by Taxes - Before RUT	\$52,689,587.07
Reserve for Uncollected Taxes (RUT)	\$564,493.25
Total Amount to be Raised by Taxes	\$53,254,080.32

% of Tax Collections used to Calculate RUT                      98.94%

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

<u>Tax Collections - ACTUAL as of Prior Year</u>	
Total Tax Revenue, Collections CY 2016	376,246.94
Total Tax Levy, CY 2016	624,806.19
% of Taxes Collected, CY 2016	60.22%
Delinquent Taxes - December 31, 2016	\$424,435.52

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	Swim Pool Utility	Solid Waste Utility	Utility	Utility
08	Surplus	-2.01%	(\$32,070.61)	\$1,592,287.00	\$1,560,216.39	\$1,055,000.00		\$85,115.94	\$199,716.45		\$220,384.00		
08	Local Revenue	0.32%	\$17,203.65	\$5,409,489.96	\$5,426,693.61	\$669,194.00	\$1,000.00	\$1,978,740.06	\$2,328,869.55	\$448,890.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,048,629.00	\$1,048,629.00	\$1,048,629.00							
08	Uniform Construction Code Fees	0.00%	(\$0.75)	\$343,779.75	\$343,779.00	\$343,779.00							
	<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	-31.28%	(\$28,542.62)	\$91,244.62	\$62,702.00	\$62,702.00							
08	Other Special Items	14.40%	\$35,004.26	\$243,087.67	\$278,091.93	\$278,091.93							
15	Receipts from Delinquent Taxes	10.83%	\$40,753.06	\$376,246.94	\$417,000.00	\$417,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.37%	\$267,516.32	\$11,296,908.98	\$11,564,425.30	\$9,965,930.30					\$1,598,495.00		
07	Minimum Library Tax	-0.88%	(\$6,806.94)	\$769,808.71	\$763,001.77	\$763,001.77							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00					\$101,591.00			
08	Deficit General Budget	-1.23%	(\$1,262.44)	\$102,853.44	\$101,591.00								
	Total	1.37%	\$291,793.93	\$21,274,336.07	\$21,566,130.00	\$14,603,328.00	\$1,000.00	\$2,063,856.00	\$2,528,586.00	\$550,481.00	\$1,818,879.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Swim Pool Utility	Solid Waste Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	9.00	1.00	0.05%	\$427.00	\$928,828.00	\$929,255.00								
21	Land-Use Administration	1.00		0.00%	\$0.00	\$62,692.00	\$62,692.00								
22	Uniform Construction Code	2.00	2.00	-0.08%	(\$212.00)	\$268,225.00	\$268,013.00								
23	Insurance			4.04%	\$105,435.00	\$2,611,504.00	\$2,716,939.00			\$90,200.00	\$378,676.00	\$20,819.00			
25	Public Safety	29.00	16.00	5.21%	\$229,930.00	\$4,409,881.00	\$4,639,811.00	\$20,500.00			\$754,401.00	\$1,343,928.00			
26	Public Works	22.00		0.03%	\$859.00	\$2,975,118.00	\$2,975,977.00	\$877,648.00							
27	Health and Human Services	1.00	2.00	1.38%	\$3,433.00	\$249,582.00	\$253,015.00	\$205,100.00							
28	Parks and Recreation	8.00	51.00	0.81%	\$5,406.00	\$668,493.00	\$673,899.00	\$349,570.00	\$1,000.00			\$323,329.00			
29	Education (including Library)		4.00	0.70%	\$5,373.00	\$769,809.00	\$775,182.00								
30	Unclassified			377.51%	\$56,060.00	\$14,850.00	\$70,910.00	\$70,910.00							
31	Utilities and Bulk Purchases			0.93%	\$16,200.00	\$1,736,027.00	\$1,752,227.00	\$615,279.00		\$866,348.00	\$244,600.00	\$26,000.00	\$1,809,641.00		
32	Landfill / Solid Waste Disposal		1.00	-0.01%	(\$153.00)	\$1,809,794.00	\$1,809,641.00						\$9,238.00		
35	Contingency			0.00%	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00				\$35,647.00			
36	Statutory Expenditures			1.23%	\$19,367.00	\$1,568,201.00	\$1,587,568.00	\$1,264,256.00		\$110,499.00	\$167,928.00				
37	Judgements				\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	4.00	0.43%	\$1,027.00	\$240,520.00	\$241,547.00								
44	Capital			-8.05%	(\$15,975.00)	\$198,525.00	\$182,550.00	\$67,950.00			\$33,000.00	\$47,500.00	\$34,100.00		
45	Debt			12.62%	\$219,594.00	\$1,740,219.00	\$1,959,813.00	\$1,293,865.00		\$209,408.00	\$345,954.00	\$110,586.00			
46	Deferred Charges			-48.19%	(\$94,500.00)	\$196,091.00	\$101,591.00	\$101,591.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$560,000.00	\$560,000.00	\$560,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total	79.00	81.00		2.63%	\$552,271.00	\$21,013,859.00	\$21,566,130.00	\$14,534,913.00	\$68,415.00	\$1,000.00	\$2,063,856.00	\$2,528,586.00	\$550,481.00	\$1,818,879.00	\$0.00



## USER FRIENDLY BUDGET SECTION

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$60,513,100.00	2.73%
2 Residential	3,911	\$1,818,783,800.00	82.07%
3A/3B Farm	4	\$2,105,100.00	0.09%
4A Commercial	156	\$189,695,100.00	8.56%
4B Industrial	43	\$97,221,100.00	4.39%
4C Apartments	7	\$47,697,000.00	2.15%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,227	\$2,216,015,200.00	100.00%

Average Ratio (%), Assessed to True Value	96.84%
Equalized Valuation, Taxable Properties	\$2,288,326,311.44

Total # of property tax appeals filed in 2016	County Tax Board	16.00
	State Tax Court	24.00
Number of 2016 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		20.00

Amount paid out by municipality for tax appeals in 2016	\$73,566.28
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$44,512,800.00	22.11%
15B Other Schools			0.00%
15C Public Property	82	\$101,567,900.00	50.44%
15D Church and Charities	19	\$43,662,800.00	21.68%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	9	\$11,612,000.00	5.77%
Total	115	\$201,355,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	9.09%
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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 2016 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	1	\$137,546.00	\$8,444,300.00	\$193,965.57
Total 5 Yr Exemptions/Abatements	1	137,546.00	8,444,300.00	193,965.57

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

[illegible]

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					
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,293,803.07	\$938,330.00		\$120,525.00	\$156,673.58	\$78,274.49
Police Officers (Including Superior Officers)	29.00		4,996,466.54	\$3,511,766.00	\$110,458.00	\$908,128.00	\$389,862.17	\$76,252.37
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	24.00		2,319,793.82	\$1,373,209.00	\$203,087.00	\$176,497.00	\$426,720.36	\$140,280.46
All Other Non-Union Employees not listed above	18.00	79.00	1,729,794.52	\$868,779.00	\$308,001.00	\$111,536.00	\$336,725.81	\$104,752.71
Totals	79.00	81.00	10,339,857.95	\$6,692,084.00	\$621,546.00	\$1,316,686.00	\$1,309,981.92	\$399,560.03

Is the Local Government required to comply with NJS A 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		18.00	\$11,222.88	\$202,011.84	16.00	\$11,182.71	\$178,923.36
Parent & Child		9.00	\$20,089.08	\$180,801.72	9.00	\$20,109.24	\$180,983.16
Employee & Spouse (or Partner)		20.00	\$22,445.88	\$448,917.60	21.00	\$22,365.89	\$469,683.69
Family		28.00	\$31,312.08	\$876,738.24	30.00	\$30,994.02	\$929,820.60
Employee Cost Sharing Contribution (enter as negative - )				(\$401,144.84)			(\$382,395.84)
Subtotal		75.00		\$1,307,324.56	76.00		\$1,377,014.97
Elected Officials - Health Benefits - Annual Cost							
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
Retirees - Health Benefits - Annual Cost							
Single Coverage		9	\$9,198.72	\$82,788.48	9	\$7,276.80	\$65,491.20
Parent & Child		2	\$23,427.48	\$46,854.96	2	\$20,464.44	\$40,928.88
Employee & Spouse (or Partner)		17	\$19,054.68	\$323,929.56	16	\$18,218.28	\$291,492.48
Family		10	\$39,799.20	\$397,992.00	8	\$36,371.64	\$290,973.12
Employee Cost Sharing Contribution (enter as negative - )							
Subtotal		38.00		\$851,565.00	35.00		\$688,885.68
GRAND TOTAL		113.00		\$2,158,889.56	111.00		\$2,065,900.65

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)?

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

YES
YES

## USER FRIENDLY BUDGET SECTION

**Legal basis for benefit  
(check applicable items)**

[illegible]

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

Gross Debt			Deductions		Net Debt	Current Year 2018 2019 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$25,926,000.00		\$25,926,000.00		\$0.00	Utility Fund - Principal	\$410,000.00	\$420,000.00	\$435,000.00	\$6,985,000.00
Regional School Debt					\$0.00	Utility Fund - Interest	\$191,828.00	\$188,163.75	\$180,663.75	\$1,350,607.66
Utility Fund Debt						Bond Anticipation Notes - Principal	\$135,000.00			
						Bond Anticipation Notes - Interest	\$91,460.00			
						Bonds - Principal	\$995,000.00	\$1,025,000.00	\$1,055,000.00	\$4,055,000.00
	Water	\$3,516,000.00	\$3,516,000.00		\$0.00	Bonds - Interest	\$136,525.00	\$121,375.00	\$103,137.50	\$190,756.25
	Sewer	\$4,952,000.00	\$4,952,000.00		\$0.00	Loans & Other Debt - Principal				
Swim Pool	\$1,238,000.00		\$1,238,000.00		\$0.00	Loans & Other Debt - Interest				
Solid Waste					\$0.00					
0					\$0.00					
0					\$0.00	Total	\$1,950,813.00	\$1,754,538.75	\$1,773,801.25	\$12,581,363.91
Municipal Purposes						Total Principal	\$1,540,000.00	\$1,445,000.00	\$1,490,000.00	\$11,040,000.00
Debt Authorized	\$105,000.00				\$105,000.00	Total Interest	\$419,813.00	\$309,538.75	\$283,801.25	\$1,541,363.91
Notes Outstanding	\$3,117,000.00				\$3,117,000.00	% of Total Current Year Budget	9.09%			
Bonds Outstanding	\$7,630,000.00				\$7,630,000.00					
Loans and Other Debt					\$0.00					
Total (Current Year)	\$46,484,000.00		\$35,632,000.00		\$10,852,000.00	Description	Debt Not Listed Above			
						Total Guarantees - Governmental				
						Total Guarantees - Other				
						Total Capital/Equipment Leases				
						Total Other				
Population (2010 census)	12,053									
Per Capita Gross Debt	\$3,856.63					Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$900.36					Rating		AA		
						Year of Last Rating		2017		
3 Yr. Average Property Valuation			\$2,275,364,474.33			Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation			0.48%							









USER FRIENDLY BUDGET SECTION - Notes

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