



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1612_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Coiro	12/31/2026	mayorcoiro@totowanj.org

Chief Administrative Officer

Joseph		Wassel		jwassel@totowanj.org
--------	--	--------	--	----------------------

Chief Financial Officer

Lisa		Nash		lnash@totowanj.org
------	--	------	--	--

Municipal Clerk

Joseph		Wassel		jwassel@totowanj.org
--------	--	--------	--	----------------------

Registered Municipal Accountant

Dieter	P.	Lerch		dlerch@lvhcpa.com
--------	----	-------	--	-------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Bucher Jr.	12/31/2023	wbucher@totowanj.org
Sanders		Reynoso	12/31/2023	sreynoso@totowanj.org
Anthony		Picarelli	12/31/2024	apicarelli@totowanj.org
Patrick		Fierro	12/31/2024	pfierro@totowanj.org
Louis		D'Angelo	12/31/2025	ldangelo@totowanj.org
John	F.	Capo	12/31/2025	jcapo@totowanj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.555	\$13,724,408.00	22.80%	\$2,232.61	Municipal Purpose Tax	ACTUAL	\$14,314,990.00
Municipal Library	0.038	\$940,576.00	1.56%	\$152.86	Municipal Library	ACTUAL	\$1,160,383.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.430	\$10,623,156.00	17.65%	\$1,729.77	Local School District	ACTUAL	\$17,165,313.78
Regional School District	0.682	\$16,828,739.00	27.96%	\$2,743.50	Regional School District	ACTUAL	\$10,941,850.68
County Purposes			0.00%	\$0.00	County Purposes	ACTUAL	\$18,431,108.21
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$304,908.64	0.51%	\$52.30	County Open Space		
Other County Levies (total)	0.720	\$17,764,805.29	29.52%	\$2,896.36	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.438	\$60,186,592.93	100.00%	\$9,807.39	Total ESTIMATED amount to be raised by taxes		\$62,013,645.67
Total Taxable Valuation as of October 1, 2022 <u>\$2,488,109,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 7,039,084.00		
Current Year Average Residential Assessment <u>\$402,272.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 20,364,457.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$46,538,272.67		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$59,863,645.67		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$2,151,940.85		
0.555	0.575	3.60%			Total Amount to be Raised by Taxes \$62,015,586.52		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.53%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$13,724,408.00	\$14,314,990.00	4.30%	\$590,582.00				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2022 59,919,569.00		
\$2,232.61	\$2,313.06	3.60%	\$80.45		Total Tax Levy, CY 2022 60,811,745.00		
					% of Taxes Collected, CY 2022 <u>98.53%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$681,639.00</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	Arts and Culture Trust Fund	Water Utility	Swim Pool Utility	Utility	Utility	Utility
08	Surplus	-2.24%	(\$80,000.00)	\$3,570,000.00	\$3,490,000.00	\$3,190,000.00			\$300,000.00				
08	Local Revenue	-8.90%	(\$400,406.00)	\$4,499,340.00	\$4,098,934.00	\$415,000.00			\$3,577,040.00	\$106,894.00			
09	State Aid (without offsetting appropriation)	5.91%	\$77,048.00	\$1,304,214.00	\$1,381,262.00	\$1,381,262.00							
08	Uniform Construction Code Fees	-1.07%	(\$4,873.00)	\$454,873.00	\$450,000.00	\$450,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.86%	\$3,000.00	\$105,000.00	\$108,000.00	\$108,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	104.47%	\$183,840.00	\$175,982.00	\$359,822.00	\$359,822.00							
08	Other Special Items	-41.37%	(\$465,622.00)	\$1,125,622.00	\$660,000.00	\$660,000.00							
15	Receipts from Delinquent Taxes	-15.22%	(\$88,870.00)	\$583,870.00	\$495,000.00	\$475,000.00			\$20,000.00				
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.90%	(\$1,060,398.00)	\$15,375,388.00	\$14,314,990.00	\$14,314,990.00							
07	Minimum Library Tax	23.37%	\$219,807.00	\$940,576.00	\$1,160,383.00	\$1,160,383.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	190.23%	\$91,762.00	\$48,238.00	\$140,000.00					\$140,000.00			
	Total	-5.41%	(\$1,524,712.00)	\$28,183,103.00	\$26,658,391.00	\$22,514,457.00	\$0.00	\$0.00	\$3,897,040.00	\$246,894.00	\$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	Arts and Culture Trust Fund	Water Utility	Swim Pool Utility	Utility	Utility	Utility	
20	General Government		18.31%	\$163,099.00	\$890,655.00	\$1,053,754.00	\$1,053,754.00									
21	Land-Use Administration		135.54%	\$51,459.00	\$37,966.00	\$89,425.00	\$89,425.00									
22	Uniform Construction Code		7.58%	\$27,784.00	\$366,553.00	\$394,337.00	\$394,337.00									
23	Insurance		16.80%	\$275,525.00	\$1,640,056.00	\$1,915,581.00	\$1,915,581.00									
25	Public Safety		9.09%	\$455,857.00	\$5,015,810.00	\$5,471,667.00	\$5,411,126.00	\$60,541.00								
26	Public Works		8.91%	\$328,516.00	\$3,688,141.00	\$4,016,657.00	\$2,650,562.00	\$41,930.00			\$1,324,165.00					
27	Health and Human Services		9.00%	\$14,557.00	\$161,834.00	\$176,391.00	\$168,115.00	\$8,276.00								
28	Parks and Recreation		14.75%	\$61,384.00	\$416,034.00	\$477,418.00	\$294,418.00					\$183,000.00				
29	Education (including Library)		24.32%	\$228,712.00	\$940,576.00	\$1,169,288.00	\$1,160,383.00	\$8,905.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		10.98%	\$439,135.00	\$4,001,153.00	\$4,440,288.00	\$2,140,288.00				\$2,300,000.00					
32	Landfill / Solid Waste Disposal		10.30%	\$35,023.00	\$339,977.00	\$375,000.00	\$375,000.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		19.34%	\$388,231.00	\$2,007,131.00	\$2,395,362.00	\$2,183,387.00				\$202,875.00	\$9,100.00				
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		2.86%	\$3,000.00	\$105,000.00	\$108,000.00	\$108,000.00									
43	Court and Public Defender		16.03%	\$35,961.00	\$224,298.00	\$260,259.00	\$260,259.00									
44	Capital		-33.69%	(\$917,965.00)	\$2,725,135.00	\$1,807,170.00		\$1,720,170.00			\$70,000.00	\$17,000.00				
45	Debt		#DIV/0!	\$0.00		\$0.00										
46	Deferred Charges		-22.76%	(\$105,444.00)	\$463,238.00	\$357,794.00	\$320,000.00					\$37,794.00				
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		2.38%	\$50,000.00	\$2,100,000.00	\$2,150,000.00	\$2,150,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	6.11%	\$1,534,834.00	\$25,123,557.00	\$26,658,391.00	\$20,674,635.00	\$1,839,822.00	\$0.00	\$0.00	\$3,897,040.00	\$246,894.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	75	\$45,335,600.00	1.82%
2 Residential	3,426	\$1,378,184,500.00	55.33%
3A/3B Farm	2	\$904,700.00	0.04%
4A Commercial	231	\$658,580,400.00	26.44%
4B Industrial	80	\$382,704,600.00	15.36%
4C Apartments	3	\$22,399,500.00	0.90%
5A/5B Railroad	9	\$2,672,700.00	0.11%
6A/6B Business Personal Property			0.00%
Total	3,826	\$2,490,782,000.00	100.00%

Average Ratio (%), Assessed to True Value	70.94%
Equalized Valuation, Taxable Properties	\$3,511,110,797.86

Total # of property tax appeals filed in 2022	County Tax Board	8.00
	State Tax Court	15.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		77.00

Amount paid out by municipality for tax appeals in 2022	\$515,867.00
---	--------------

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$22,260,500.00	7.75%
15B Other Schools			0.00%
15C Public Property	85	\$123,329,900.00	42.94%
15D Church and Charities	8	\$33,784,200.00	11.76%
15E Cemeteries & Graveyards	9	\$56,676,400.00	19.73%
15F Other Exempt	39	\$51,175,000.00	17.82%
Total	143	\$287,226,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.53%

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 2022 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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	7.00	92,862.00	\$31,600.00		\$4,895.00	\$53,839.00	\$2,528.00
Supervisory Staff (Department Heads & Managers)	7.00	5.00	1,315,912.00	\$1,009,783.00	\$1,200.00	\$156,407.00	\$67,643.00	\$80,879.00
Police Officers (Including Superior Officers)	30.00		6,251,361.00	\$4,159,545.00	\$184,500.00	\$1,323,652.00	\$561,944.00	\$21,720.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00				
All Other Union Employees not listed above	0.00		0.00	\$0.00				
All Other Non-Union Employees not listed above	37.00	130.00	4,921,272.00	\$3,287,771.00	\$122,600.00	\$509,248.00	\$728,823.00	\$272,830.00
Totals	74.00	142.00	12,581,407.00	\$8,488,699.00	\$308,300.00	\$1,994,202.00	\$1,412,249.00	\$377,957.00

Is the Local Government required to comply with N.J.S.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

	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	26.00	\$13,986.21	\$363,641.46	30.00	\$11,581.06	\$347,431.80
Parent & Child	6.00	\$24,966.22	\$149,797.32	3.00	\$20,845.92	\$62,537.76
Employee & Spouse (or Partner)	16.00	\$28,146.09	\$450,337.44	14.00	\$23,314.63	\$326,404.82
Family	28.00	\$38,753.86	\$1,085,108.08	30.00	\$32,130.62	\$963,918.60
Employee Cost Sharing Contribution (enter as negative -)			(\$390,572.40)			(\$388,736.16)
Subtotal	76.00		\$1,658,311.90	77.00		\$1,311,556.82
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$27,694.56	\$55,389.12	2	\$22,968.00	\$45,936.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,550.64)			(\$1,550.64)
Subtotal	2.00		\$53,838.48	2.00		\$44,385.36
<u>Retirees - 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
GRAND TOTAL	78.00		\$1,712,150.38	79.00		\$1,355,942.18

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
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 Department	260.00	\$168,904.00	X	X	
Department of Public Works	390.00	\$163,763.00		X	
Administrative Staff	301.00	\$182,771.00		X	
Totals	951.00	\$515,438.00			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00			
Regional School Debt	\$551,643.00	\$551,643.00	\$0.00			
<u>Utility Fund Debt</u>						
Water	\$0.00	\$0.00	\$0.00			
Swim Pool			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$780,530.00	\$0.00	\$780,530.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$1,332,173.00	\$551,643.00	\$780,530.00			
Population (2020 census)	<u>10,762</u>					
Per Capita Gross Debt	<u>\$123.78</u>					
Per Capita Net Debt	<u>\$72.53</u>					
3 Year Average Property Valuation		<u>\$2,878,245,406.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.03%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>0.00%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Borough of Woodland Park	Building	Construction Code Official		1/1/2023	12/31/2023	\$108,000.00
	Amount Received Page Total							\$108,000.00
	Amount Paid Page Total							\$0.00
	Page Total							\$108,000.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$108,000.00
	Amount Paid Total							\$0.00
	Total							\$108,000.00

USER FRIENDLY BUDGET SECTION - Notes

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