



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename: 1612_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Government Type:	<input type="text" value="Borough"/>
Election Type:	<input type="text" value="Partisan"/>

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
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Chief Financial Officer

Lisa		Nash		lnash@totowanj.org
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Municipal Clerk

Joseph		Wassel		jwassel@totowanj.org
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Registered Municipal Accountant

Dieter	P.	Lerch		dlersch@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Picarelli	12/31/2024	apicarelli@totowanj.org
Patrick		Fierro	12/31/2024	pfierro@totowanj.org
Louis		D'Angeo	12/31/2025	ldangelo@totowanj.org
John	F.	Capo	12/31/2025	jcapo@totowanj.org
William		Bucher Jr.	12/31/2026	wbucher@totowanj.org
Sanders		Reynoso	12/31/2026	sreynoso@totowanj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.575	\$14,314,990.00	22.18%	\$661.89	Municipal Purpose Tax	ACTUAL	\$14,510,333.00
Municipal Library	0.047	\$1,160,383.00	1.80%	\$54.10	Municipal Library	ACTUAL	\$1,350,718.00
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	0.691	\$17,216,286.00	26.67%	\$795.42	Local School District	ACTUAL	\$17,560,612.00
Regional School District	0.497	\$12,368,623.00	19.16%	\$572.11	Regional School District	ACTUAL	\$13,345,537.00
County Purposes			0.00%	\$0.00	County Purposes	ACTUAL	\$20,169,450.76
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.015	\$370,925.96	0.57%	\$17.27	County Open Space		
Other County Levies (total)	0.768	\$19,111,215.15	29.61%	\$884.06	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.593	\$64,542,423.11	100.00%	\$2,984.85	Total ESTIMATED amount to be raised by taxes		\$66,936,650.76
Total Taxable Valuation as of October 1, 2023 <u>\$2,484,780,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 7,489,400.00		
Current Year Average Residential Assessment <u>\$115,112.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 21,150,451.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$51,075,599.76		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$64,736,650.76		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$706,789.15		
0.575	0.584	1.57%			Total Amount to be Raised by Taxes \$65,443,439.91		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.92%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,314,990.00	\$14,510,333.00	1.36%	\$195,343.00				
<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 2023 63,765,233.00		
\$661.89	\$672.25	1.57%	\$10.36		Total Tax Levy, CY 2023 64,659,740.00		
					% of Taxes Collected, CY 2023 <u>98.62%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$667,179.00</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	Utility	Utility	Utility	Utility
08	Surplus	#DIV/0!	\$3,705,000.00		\$3,705,000.00	\$3,380,000.00			\$325,000.00				
08	Local Revenue	#DIV/0!	\$4,172,964.00		\$4,172,964.00	\$465,000.00			\$3,627,267.00	\$80,697.00			
09	State Aid (without offsetting appropriation)	#DIV/0!	\$1,455,803.00		\$1,455,803.00	\$1,455,803.00							
08	Uniform Construction Code Fees	#DIV/0!	\$450,000.00		\$450,000.00	\$450,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$111,000.00		\$111,000.00	\$111,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$258,972.00		\$258,972.00	\$258,972.00							
08	Other Special Items	#DIV/0!	\$868,625.00		\$868,625.00	\$868,625.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$520,000.00		\$520,000.00	\$500,000.00			\$20,000.00				
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$14,510,333.00		\$14,510,333.00	\$14,510,333.00							
07	Minimum Library Tax	#DIV/0!	\$1,350,718.00		\$1,350,718.00	\$1,350,718.00							
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	#DIV/0!	\$156,000.00		\$156,000.00					\$156,000.00			
	Total	#DIV/0!	\$27,559,415.00	\$0.00	\$27,559,415.00	\$23,350,451.00	\$0.00	\$0.00	\$3,972,267.00	\$236,697.00	\$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		Utility	Utility	Utility	Utility	
											Water	Swim Pool					
20	General Government		0.63%	\$6,623.00	\$1,053,754.00	\$1,060,377.00	\$1,060,377.00										
21	Land-Use Administration		0.65%	\$584.00	\$89,425.00	\$90,009.00	\$90,009.00										
22	Uniform Construction Code		4.71%	\$18,569.00	\$394,337.00	\$412,906.00	\$412,906.00										
23	Insurance		6.81%	\$130,497.00	\$1,915,581.00	\$2,046,078.00	\$2,046,078.00										
25	Public Safety		4.23%	\$231,293.00	\$5,471,667.00	\$5,702,960.00	\$5,657,810.00	\$45,150.00									
26	Public Works		6.73%	\$270,425.00	\$4,016,657.00	\$4,287,082.00	\$2,818,462.00	\$73,762.00				\$1,394,858.00					
27	Health and Human Services		26.22%	\$46,257.00	\$176,391.00	\$222,648.00	\$155,184.00	\$67,464.00									
28	Parks and Recreation		1.98%	\$9,456.00	\$477,418.00	\$486,874.00	\$298,874.00						\$188,000.00				
29	Education (including Library)		15.74%	\$184,026.00	\$1,169,288.00	\$1,353,314.00	\$1,350,718.00	\$2,596.00									
30	Unclassified		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
31	Utilities and Bulk Purchases		-0.02%	(\$855.00)	\$4,440,288.00	\$4,439,433.00	\$2,139,433.00					\$2,300,000.00					
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00										
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
36	Statutory Expenditures		2.23%	\$53,328.00	\$2,395,362.00	\$2,448,690.00	\$2,232,181.00					\$207,409.00	\$9,100.00				
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
42	Shared Services		2.78%	\$3,000.00	\$108,000.00	\$111,000.00	\$111,000.00										
43	Court and Public Defender		1.27%	\$3,315.00	\$260,259.00	\$263,574.00	\$263,574.00										
44	Capital		-5.88%	(\$106,297.00)	\$1,807,170.00	\$1,700,873.00		\$1,613,873.00				\$70,000.00	\$17,000.00				
45	Debt		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
46	Deferred Charges		-6.09%	(\$21,794.00)	\$357,794.00	\$336,000.00	\$336,000.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes		2.33%	\$50,000.00	\$2,150,000.00	\$2,200,000.00	\$2,200,000.00										
55	Surplus General Budget		#DIV/0!	\$22,597.00	\$0.00	\$22,597.00							\$22,597.00				
	Total	0.00	0.00	3.38%	\$901,024.00	\$26,658,391.00	\$27,559,415.00	\$21,547,606.00	\$1,802,845.00	\$0.00	\$0.00	\$3,972,267.00	\$236,697.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	75	\$45,335,600.00	1.82%	15A Public Schools	2	\$22,260,500.00	7.75%
2 Residential	3,426	\$1,378,184,500.00	55.29%	15B Other Schools			0.00%
3A/3B Farm	2	\$904,700.00	0.04%	15C Public Property	85	\$123,329,900.00	42.94%
4A Commercial	231	\$660,521,300.00	26.50%	15D Church and Charities	8	\$33,784,200.00	11.76%
4B Industrial	80	\$382,704,600.00	15.35%	15E Cemeteries & Graveyards	9	\$56,676,400.00	19.73%
4C Apartments	3	\$22,399,500.00	0.90%	15F Other Exempt	39	\$51,175,000.00	17.82%
5A/5B Railroad	9	\$2,672,700.00	0.11%				
6A/6B Business Personal Property			0.00%				
Total	3,826	\$2,492,722,900.00	100.00%	Total	143	\$287,226,000.00	100.00%
Average Ratio (%), Assessed to True Value				61.45%			
Equalized Valuation, Taxable Properties				\$4,056,505,939.79			
Total # of property tax appeals filed in 2023				County Tax Board			
				11.00			
				State Tax Court			
				19.00			
Number of 2023 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				77.00			
Amount paid out by municipality for tax appeals in 2023				\$52,725.98			

Percentage of Exempt vs.
Non-Exempt Properties 11.52%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption	1	\$226,822.95	\$38,591,600.00	\$226,822.95
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	1	226,822.95	38,591,600.00	226,822.95

**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	97,209.00	\$31,600.00		\$4,960.00	\$58,121.00	\$2,528.00
Supervisory Staff (Department Heads & Managers)	7.00	5.00	1,292,387.00	\$1,032,504.00	\$1,200.00	\$162,071.00	\$88,342.00	\$8,270.00
Police Officers (Including Superior Officers)	30.00	0.00	6,651,069.00	\$4,362,427.00	\$184,500.00	\$1,412,691.00	\$645,982.00	\$45,469.00
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	4,739,297.00	\$3,286,444.00	\$124,600.00	\$515,868.00	\$785,097.00	\$27,288.00
Totals	74.00	142.00	12,779,962.00	\$8,712,975.00	\$310,300.00	\$2,095,590.00	\$1,577,542.00	\$83,555.00

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	24.00	\$16,186.05	\$388,465.20	26.00	\$13,986.21	\$363,641.46
Parent & Child	5.00	\$29,061.86	\$145,309.30	6.00	\$24,966.22	\$149,797.32
Employee & Spouse (or Partner)	17.00	\$32,003.74	\$544,063.58	16.00	\$28,146.09	\$450,337.44
Family	29.00	\$45,115.85	\$1,308,359.65	28.00	\$38,753.86	\$1,085,108.08
Employee Cost Sharing Contribution (enter as negative -)			(\$400,440.00)			(\$390,572.40)
Subtotal	75.00		\$1,985,757.73	76.00		\$1,658,311.90
<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	\$32,201.64	\$64,403.28	2	\$27,694.56	\$55,389.12
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,550.64)			(\$1,550.64)
Subtotal	2.00		\$62,852.64	2.00		\$53,838.48
<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	77.00		\$2,048,610.37	78.00		\$1,712,150.38

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 - Notes

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