



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0252_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
Thomas	R	Papaleo	12/31/2023	TPapaleo@riveredgenj.org

Chief Administrative Officer

Raymond		Poerio		RPoerio@riveredgenj.org
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Chief Financial Officer

Chris		Battaglia		ChrisB@ttaqlia.com
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Municipal Clerk

Stephanie		Evans		SEvans@riveredgenj.org
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Registered Municipal Accountant

Steven	D	Wielkotz		sdw@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dario		Chiningo	12/31/2020	DChiningo@riveredgenj.org
Indira		Kinsella	12/31/2020	IKinsella@riveredgenj.org
Joseph		Gautier	12/31/2021	JGautier@riveredgenj.org
Michelle		Kaufman	12/31/2021	MKaufman@riveredgenj.org
Ellen		Busteed	12/31/2022	EBusteed@riveredgenj.org
Lissa		Montisano-Koen	12/31/2022	LMontisanoKoen@riveredgenj.org

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	0.877	\$12,858,380.00	25.30%	\$0.00
Municipal Library	0.042	\$613,984.00	1.21%	\$0.00
Municipal Open Space	0.010	\$145,904.21	0.29%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.154	\$16,917,366.00	33.28%	\$0.00
Regional School District	1.076	\$15,780,418.00	31.05%	\$0.00
County Purposes	0.295	\$4,327,906.43	8.51%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$185,385.44	0.36%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.467	\$50,829,344.08	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2019	<u>\$1,481,252,463.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$394,207.36</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.877	0.890	1.50%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$12,858,380.00	\$13,185,685.72	2.55%	\$327,305.72

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$3,509.12	#DIV/0!	\$3,509.12

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$13,185,685.72
Municipal Library	ACTUAL	\$642,638.10
Municipal Open Space	ACTUAL	\$148,125.25
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,255,713.00
Regional School District	ACTUAL	\$16,824,909.00
County Purposes	ESTIMATED	\$4,414,464.56
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$189,093.15
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$52,660,628.78

Revenue Anticipated, Excluding Tax Levy	3,220,688.22
Budget Appropriations, before Reserve for Uncollected Taxes	16,488,081.64
Total Non-Municipal Tax Levy	\$38,832,304.96
Amount to be Raised by Taxes - Before RUT	\$52,099,698.38
Reserve for Uncollected Taxes (RUT)	\$560,930.40
Total Amount to be Raised by Taxes	\$52,660,628.78

% of Tax Collections used to Calculate RUT	<u>98.93%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	50,751,943.85
Total Tax Levy, CY 2019	51,108,007.00
% of Taxes Collected, CY 2019	<u>99.30%</u>
Delinquent Taxes - December 31, 2019	<u>\$285,126.67</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	3.85%	\$37,500.00	\$975,000.00	\$1,012,500.00	\$1,012,500.00							
08	Local Revenue	-35.00%	(\$193,845.36)	\$553,845.36	\$360,000.00	\$360,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,070,715.00	\$1,070,715.00	\$1,070,715.00							
08	Uniform Construction Code Fees	-2.68%	(\$5,376.00)	\$200,376.00	\$195,000.00	\$195,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$6,765.00	\$6,765.00	\$6,765.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-68.08%	(\$51,037.06)	\$74,965.84	\$23,928.78	\$23,928.78							
08	Other Special Items	-9.19%	(\$26,996.87)	\$293,650.31	\$266,653.44	\$266,653.44							
15	Receipts from Delinquent Taxes	-9.61%	(\$30,301.83)	\$315,427.83	\$285,126.00	\$285,126.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.99%	(\$132,025.44)	\$13,317,711.16	\$13,185,685.72	\$13,185,685.72							
07	Minimum Library Tax	4.67%	\$28,654.10	\$613,984.00	\$642,638.10	\$642,638.10							
54	Open Space Levy Tax	0.70%	\$1,031.44	\$146,666.56	\$147,698.00		\$147,698.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.12%	(\$372,397.02)	\$17,569,107.06	\$17,196,710.04	\$17,049,012.04	\$147,698.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	18.00	-6.29%	(\$82,931.26)	\$1,317,668.01	\$1,234,736.75	\$1,234,736.75								
21	Land-Use Administration		2.00	3.42%	\$1,106.48	\$32,324.00	\$33,430.48	\$33,430.48								
22	Uniform Construction Code	1.00	7.00	3.05%	\$6,837.77	\$224,323.00	\$231,160.77	\$231,160.77								
23	Insurance			-4.36%	(\$61,423.09)	\$1,408,454.00	\$1,347,030.91	\$1,347,030.91								
25	Public Safety	28.00	47.00	3.96%	\$155,630.00	\$3,929,433.00	\$4,085,063.00	\$4,085,063.00								
26	Public Works	21.00	3.00	5.35%	\$123,503.74	\$2,309,362.00	\$2,432,865.74	\$2,432,865.74								
27	Health and Human Services		8.00	5.21%	\$9,673.84	\$185,842.00	\$195,515.84	\$195,515.84								
28	Parks and Recreation	1.00	57.00	66.27%	\$188,323.52	\$284,194.00	\$472,517.52	\$324,819.52	\$147,698.00							
29	Education (including Library)	4.00	12.00	3.83%	\$24,902.77	\$649,825.00	\$674,727.77	\$674,727.77								
30	Unclassified			-45.36%	(\$35,192.06)	\$77,589.84	\$42,397.78	\$16,000.00	\$26,397.78							
31	Utilities and Bulk Purchases		1.00	7.88%	\$158,270.07	\$2,009,716.00	\$2,167,986.07	\$2,167,986.07								
32	Landfill / Solid Waste Disposal			1.98%	\$5,000.00	\$253,000.00	\$258,000.00	\$258,000.00								
35	Contingency			1279900.00%	\$63,995.00	\$5.00	\$64,000.00	\$64,000.00								
36	Statutory Expenditures			2.48%	\$37,726.00	\$1,523,945.00	\$1,561,671.00	\$1,561,671.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$6,765.00	\$6,765.00	\$6,765.00								
43	Court and Public Defender	1.00	5.00	-1.63%	(\$2,242.64)	\$137,943.00	\$135,700.36	\$135,700.36								
44	Capital			311.58%	\$332,503.00	\$106,716.00	\$439,219.00	\$439,219.00								
45	Debt			-22.91%	(\$349,500.00)	\$1,525,500.00	\$1,176,000.00	\$1,176,000.00								
46	Deferred Charges			-53.32%	(\$87,937.43)	\$164,929.08	\$76,991.65	\$76,991.65								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$560,930.40	\$560,930.40	\$560,930.40								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	61.00	160.00	2.92%	\$488,245.71	\$16,708,464.33	\$17,196,710.04	\$17,022,614.26	\$26,397.78	\$147,698.00	\$0.00	\$0.00	\$0.00	\$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		7.00	31,218.50	\$29,000.00	\$0.00	\$0.00	\$0.00	\$2,218.50
Supervisory Staff (Department Heads & Managers)	8.00	5.00	1,303,687.64	\$1,020,000.00	\$5,000.00	\$143,935.00	\$56,340.14	\$78,412.50
Police Officers (Including Superior Officers)	23.00		4,092,480.53	\$2,833,800.00	\$195,000.00	\$765,529.00	\$254,233.93	\$43,917.60
Fire Fighters (Including Superior Officers)			70,825.91	\$0.00	\$65,792.76	\$0.00	\$0.00	\$5,033.15
All Other Union Employees not listed above	17.00		1,579,657.54	\$1,026,400.00	\$96,501.00	\$144,838.12	\$226,016.49	\$85,901.93
All Other Non-Union Employees not listed above	4.00	143.00	1,005,856.84	\$677,500.00	\$0.00	\$95,603.88	\$180,924.21	\$51,828.75
Totals	52.00	155.00	8,083,726.96	\$5,586,700.00	\$362,293.76	\$1,149,906.00	\$717,514.77	\$267,312.43

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	18.00	\$11,065.92	\$199,186.56	15.00	\$11,559.48	\$173,392.20
Parent & Child	3.00	\$19,177.28	\$57,531.84	3.00	\$20,691.36	\$62,074.08
Employee & Spouse (or Partner)	7.00	\$21,980.85	\$153,865.95	8.00	\$23,118.96	\$184,951.68
Family	18.00	\$30,710.01	\$552,780.18	23.00	\$32,250.84	\$741,769.32
Employee Cost Sharing Contribution (enter as negative -)			(\$303,618.52)			(\$242,469.49)
Subtotal	46.00		\$659,746.01	49.00		\$919,717.79
<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			\$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	46.00		\$659,746.01	49.00		\$919,717.79

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt		Current Year	2021	2022	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,155,000.00	\$14,155,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,068,270.10	\$3,068,270.10	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$985,000.00	\$985,000.00	\$985,000.00	\$3,430,000.00
0			\$0.00	Bonds - Interest	\$152,575.00	\$128,425.00	\$103,400.00	\$291,450.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$1,137,575.00	\$1,113,425.00	\$1,088,400.00	\$3,721,450.00
<u>Municipal Purposes</u>								
Debt Authorized	\$4,220,568.65		\$4,220,568.65	Total Principal	\$985,000.00	\$985,000.00	\$985,000.00	\$3,430,000.00
Notes Outstanding	\$2,246,000.00		\$2,246,000.00	Total Interest	\$152,575.00	\$128,425.00	\$103,400.00	\$291,450.00
Bonds Outstanding	\$6,385,000.00		\$6,385,000.00	% of Total Current Year Budget	6.62%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$30,074,838.75	\$17,223,270.10	\$12,851,568.65	Description	Debt Not Listed Above			
Population (2010 census)	11,340			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,652.10			Total Guarantees - Other				
Per Capita Net Debt	\$1,133.30			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,841,365,215.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.70%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2	AA+		
				Year of Last Rating	2017	2017		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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