



**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 0716 Nutley Town Township - County of Essex

Adopted 

Municode: 0716

**Filename:** 0716\_fba\_2023.xlsm

**Website:** [www.nutleynj.org](http://www.nutleynj.org)

**Phone Number:**

973-284-4961

**Mailing Address:**

1 Kennedy Drive

<b>Municipality:</b>	Nutley	<b>State:</b>	NJ	<b>Zip:</b>	07110
----------------------	--------	---------------	----	-------------	-------

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	P.	Scarpelli	5/1/2024	mayorscarpelli@nutleynj.org

**Chief Administrative Officer**

--	--	--	--

## Chief Financial Officer

John	C.	Ditinyak	<a href="mailto:jditinyak@nutleynj.org">jditinyak@nutleynj.org</a>
------	----	----------	--

Municipal Clerk

Eleni		Pettas	epettas@nutleynj.org
-------	--	--------	----------------------

## Registered Municipal Accountant

John		Mooney	jmooney@nisivoccia.com
------	--	--------	------------------------

## Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.263	\$41,174,190.78	32.70%	\$6,200.72	Municipal Purpose Tax	ACTUAL	\$42,043,801.46
Municipal Library	0.045	\$1,453,784.38	1.15%	\$220.93	Municipal Library	ACTUAL	\$1,563,260.54
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	1.936	\$63,098,916.00	50.11%	\$9,504.83	Local School District	ESTIMATED	\$64,360,894.32
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.600	\$19,544,635.10	15.52%	\$2,945.71	County Purposes	ESTIMATED	\$19,935,527.80
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	\$674,690.60
County Open Space	0.020	\$661,461.37	0.53%	\$98.19	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.864	\$125,932,987.63	100.00%	\$18,970.39	Total ESTIMATED amount to be raised by taxes		\$128,578,174.72
Total Taxable Valuation as of October 1, 2022 \$4,968,015,300.00					Revenue Anticipated, Excluding Tax Levy		17,437,073.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		56,560,315.00
Current Year Average Residential Assessment \$490,952.00					Total Non-Municipal Tax Levy		\$84,971,112.72
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$124,094,354.72
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$4,483,820.00
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$128,578,174.72
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		96.51%
Tax Collections - ACTUAL as of Prior Year					If % used exceeds the actual collection % then reference the statutory exception used		
					Total Tax Revenue, Collections CY 2022		124,166,853.37
					Total Tax Levy, CY 2022		126,168,727.57
					% of Taxes Collected, CY 2022		98.41%
					Delinquent Taxes - December 31, 2022		\$1,099,355.96
Sheet UFB-1							

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	7.00%	\$350,000.00	\$5,000,000.00	\$5,350,000.00	\$5,000,000.00			\$350,000.00				
08	Local Revenue	336.95%	\$4,002,229.70	\$1,187,770.30	\$5,190,000.00	\$790,000.00			\$4,400,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$310,009.00	\$5,247,630.00	\$5,557,639.00	\$5,557,639.00							
08	Uniform Construction Code Fees	-42.34%	(\$275,349.00)	\$650,349.00	\$375,000.00	\$375,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	3.33%	\$1,000.00	\$30,000.00	\$31,000.00	\$31,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$109,885.23)	\$109,885.23	\$0.00	\$0.00							
08	Other Special Items	65.92%	\$1,821,303.57	\$2,762,775.43	\$4,584,079.00	\$4,584,079.00							
15	Receipts from Delinquent Taxes	-13.32%	(\$168,895.97)	\$1,268,250.97	\$1,099,355.00	\$1,099,355.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.69%	(\$1,610,197.47)	\$43,653,998.93	\$42,043,801.46	\$42,043,801.46							
07	Minimum Library Tax	7.53%	\$109,476.16	\$1,453,784.38	\$1,563,260.54	\$1,563,260.54							
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!	\$0.00		\$0.00								
	Total	7.22%	\$4,429,690.76	\$61,364,444.24	\$65,794,135.00	\$61,044,135.00	\$0.00	\$0.00	\$4,750,000.00	\$0.00	\$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
20	General Government	26.00	1.00	-2.76%	(\$95,965.00)	\$3,480,983.00	\$3,385,018.00	\$3,288,518.00				\$96,500.00				
21	Land-Use Administration	3.00	2.00	7.14%	\$6,050.00	\$84,700.00	\$90,750.00	\$90,750.00								
22	Uniform Construction Code	6.00	5.00	9.52%	\$61,405.00	\$644,945.00	\$706,350.00	\$706,350.00								
23	Insurance	2.00		18.39%	\$1,649,832.00	\$8,973,758.00	\$10,623,590.00	\$10,391,590.00				\$232,000.00				
25	Public Safety	131.00	47.00	4.58%	\$756,083.00	\$16,520,521.00	\$17,276,604.00	\$17,276,604.00								
26	Public Works	37.00	3.00	-0.72%	(\$52,216.00)	\$7,224,025.00	\$7,171,809.00	\$5,247,504.00				\$1,924,305.00				
27	Health and Human Services	12.00	3.00	1.98%	\$19,825.00	\$1,003,713.00	\$1,023,538.00	\$1,023,538.00								
28	Parks and Recreation	18.00	6.00	11.90%	\$200,000.00	\$1,680,517.00	\$1,880,517.00	\$1,880,517.00								
29	Education (including Library)	10.00	12.00	0.00%	\$0.00	\$1,705,883.00	\$1,705,883.00	\$1,705,883.00								
30	Unclassified			23.08%	\$15,000.00	\$65,000.00	\$80,000.00	\$80,000.00								
31	Utilities and Bulk Purchases			1.62%	\$118,383.00	\$7,293,000.00	\$7,411,383.00	\$5,226,383.00				\$2,185,000.00				
32	Landfill / Solid Waste Disposal			7.14%	\$5,000.00	\$70,000.00	\$75,000.00	\$75,000.00								
35	Contingency			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
36	Statutory Expenditures			7.48%	\$478,356.00	\$6,394,060.00	\$6,872,416.00	\$6,736,416.00				\$136,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services		1.00	1.81%	\$1,415.95	\$78,179.05	\$79,595.00	\$79,595.00								
43	Court and Public Defender	6.00		0.69%	\$3,200.00	\$464,017.00	\$467,217.00	\$467,217.00								
44	Capital			-2.90%	(\$9,000.00)	\$310,000.00	\$301,000.00	\$300,000.00				\$1,000.00				
45	Debt			-1.53%	(\$31,140.11)	\$2,030,785.11	\$1,999,645.00	\$1,824,450.00				\$175,195.00				
46	Deferred Charges			0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-3.39%	(\$157,180.00)	\$4,641,000.00	\$4,483,820.00	\$4,483,820.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		251.00	80.00	4.73%	\$2,969,048.84	\$62,825,086.16	\$65,794,135.00	\$61,044,135.00	\$0.00	\$0.00	\$0.00	\$4,750,000.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

**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	150	\$51,174,000.00	1.03%
2 Residential	8,225	\$4,039,084,100.00	81.30%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	457	\$547,013,200.00	11.01%
4B Industrial	22	\$20,364,400.00	0.41%
4C Apartments	73	\$310,379,600.00	6.25%
5A/5B Railroad	9	\$0.00	0.00%
6A/6B Business Personal Property	1	\$10,000.00	0.00%
Total	8,937	\$4,968,025,300.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,968,025,300.00

Total # of property tax appeals filed in 2022	County Tax Board	23.00
	State Tax Court	25.00
Number of 2022 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		102.00

Amount paid out by municipality for tax appeals in 2022	\$54,180.68
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	13	\$104,332,400.00	22.18%
15B Other Schools	2	\$15,524,200.00	3.30%
15C Public Property	110	\$76,986,700.00	16.37%
15D Church and Charities	43	\$68,439,200.00	14.55%
15E Cemeteries & Graveyards	2	\$3,311,700.00	0.70%
15F Other Exempt	78	\$201,782,800.00	42.90%

Total	248	\$470,377,000.00	100.00%
-------	-----	------------------	---------

Percentage of Exempt vs. Non-Exempt Properties	9.47%
---	-------

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

[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	5.00	0.00	78,155.22	\$11,700.00	\$0.00	\$0.00	\$65,560.17	\$895.05
Supervisory Staff (Department Heads & Managers)	16.00	0.00	2,443,470.98	\$1,835,066.42	\$0.00	\$313,979.86	\$154,042.12	\$140,382.58
Police Officers (Including Superior Officers)	72.00	0.00	20,254,465.51	\$7,829,750.84	\$360,000.00	\$10,688,392.87	\$1,257,570.41	\$118,751.39
Fire Fighters (Including Superior Officers)	39.00	0.00	10,381,405.65	\$3,996,694.99	\$225,000.00	\$5,455,888.33	\$642,607.75	\$61,214.58
All Other Union Employees not listed above	41.00	0.00	4,061,081.17	\$2,214,633.59	\$605,000.00	\$378,923.81	\$646,821.80	\$215,701.97
All Other Non-Union Employees not listed above	82.00	80.00	7,785,119.71	\$5,101,843.67	\$36,750.00	\$872,925.45	\$1,380,498.17	\$393,102.42
Totals	255.00	80.00	45,003,698.24	\$20,989,689.51	\$1,226,750.00	\$17,710,110.33	\$4,147,100.42	\$930,047.98

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

**YES**

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	58.00	\$14,325.00	\$830,850.00	55.00	\$11,716.21	\$644,391.55
Parent & Child	19.00	\$25,641.84	\$487,194.96	19.00	\$20,939.79	\$397,856.01
Employee & Spouse (or Partner)	41.00	\$28,650.12	\$1,174,654.92	42.00	\$23,450.76	\$984,931.92
Family	75.00	\$39,966.96	\$2,997,522.00	84.00	\$32,696.84	\$2,746,534.56
Employee Cost Sharing Contribution (enter as negative - )			(\$1,247,500.00)			(\$1,210,972.00)
Subtotal	193.00		\$4,242,721.88	200.00		\$3,562,742.04
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$14,325.00	\$14,325.00	1	\$11,716.21	\$11,716.21
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,650.12	\$28,650.12	1	\$23,450.76	\$23,450.76
Family	1	\$39,966.96	\$39,966.96	1	\$32,696.84	\$32,696.84
Employee Cost Sharing Contribution (enter as negative - )			(\$2,500.00)			(\$2,400.00)
Subtotal	3.00		\$80,442.08	3.00		\$65,463.81
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	48	\$7,396.85	\$355,048.70	44	\$6,164.04	\$271,217.76
Parent & Child	6	\$20,354.40	\$122,126.40	8	\$16,962.00	\$135,696.00
Employee & Spouse (or Partner)	62	\$14,794.27	\$917,244.86	65	\$12,328.56	\$801,356.40
Family	33	\$36,056.16	\$1,189,853.28	25	\$30,046.80	\$751,170.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
Subtotal	149.00		\$2,584,273.25	142.00		\$1,959,440.16
GRAND TOTAL	345.00		\$6,907,437.21	345.00		\$5,587,646.01

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**  
**ACCUMULATED ABSENCE LIABILITY**

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
DEPARTMENT OF PUBLIC AFFAIRS-NON-UNION	160.00	\$42,498.35		X	
DEPARTMENT OF REVENUE & FINANCE-NON-UNION	446.50	\$246,893.66		X	
DEPARTMENT OF PUBLIC WORKS-NON-UNION	37.00	\$13,409.00		X	
DEPARTMENT OF PUBLIC WORKS-UNION	832.00	\$270,743.06	Teamster		
DEPARTMENT OF PARKS & PUBLIC PROP-NON-UNION	356.00	\$91,763.74		X	
DEPARTMENT OF PARKS & PUBLIC PROP-UNION	684.00	\$238,946.00	Teamster		
DEPARTMENT OF PUBLIC SAFETY-POLICE	986.94	\$751,891.00	PBA		
DEPARTMENT OF PUBLIC SAFETY-DISPATCHERS	5.49	\$1,323.96	IBEW		
DEPARTMENT OF PUBLIC SAFETY-FIRE	1753.00	\$360,533.00	FMBA		
DEPARTMENT OF PUBLIC SAFETY-ADMIN	494.80	\$160,659.00		X	
WATER UTILITY-NON-UNION	23.00	\$6,440.58		X	
WATER UTILITY-UNION	784.00	\$361,107.00	Teamster		
Totals	6562.73	\$2,546,208.35			
<b>Total Funds Reserved as of end of 2022</b>			\$1,698,012.75		
<b>Total Funds Appropriated in 2023</b>			\$100.00		

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions	Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$27,830,000.00	\$27,830,000.00	\$0.00	Utility Fund - Principal	\$165,618.00	\$170,618.00	\$170,618.00	\$1,632,539.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$9,577.00	\$12,383.00	\$10,433.00	\$95,663.00	
				Bond Anticipation Notes - Principal	\$0.00				
				Bond Anticipation Notes - Interest	\$0.00				
Water	\$3,572,716.66	\$3,572,716.66	\$0.00	Bonds - Principal	\$1,625,000.00	\$1,165,000.00	\$1,175,000.00	\$5,626,000.00	
			\$0.00	Bonds - Interest	\$169,000.00	\$134,367.56	\$111,767.85	\$988,130.00	
			\$0.00	Loans & Other Debt - Principal	\$24,430.00	\$24,801.67	\$25,209.96	\$337,945.37	
			\$0.00	Loans & Other Debt - Interest	\$6,020.00	\$5,607.44	\$5,199.15	\$34,161.84	
			\$0.00						
				Total	\$1,999,645.00	\$1,512,777.67	\$1,498,227.96	\$8,714,439.21	
				Total Principal	\$1,815,048.00	\$1,360,419.67	\$1,370,827.96	\$7,596,484.37	
				Total Interest	\$184,597.00	\$152,358.00	\$127,400.00	\$1,117,954.84	
				% of Total Current Year Budget	3.04%				
				Description	Debt Not Listed Above				
				Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating	Aa2				
				Year of Last Rating	2021				
				Mark "X" if Municipality has no bond rating					
				Sheet UFB-10					

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

**USER FRIENDLY BUDGET SECTION - Notes**

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