



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0716 Nutley Town Township - County of Essex Introduced

Municode: 0716 Filename: 0716_fbi_2024.xlsm

Website: https://www.nutleynj.org/

Phone Number:

Mailing Address: 1 Kennedy Drive

Municipality: Nutley State: NJ Zip: 07110

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	V.	Kelly, III	5/16/2028	commissionerkelly@nutleynj.org

Chief Administrative Officer

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Chief Financial Officer

Stephanie		Santana		ssantana@nutleynj.org
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Municipal Clerk

Eleni		Pettas		epettas@nutleynj.org
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Registered Municipal Accountant

John		Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	P.	Scarpelli	5/16/2028	commissionerscarpelli@nutleynj.org
Mauro	G.	Tucci	5/16/2028	commissionertucci@nutleynj.org
John	V.	Kelly, III	5/16/2028	commissionerkelly@nutleynj.org
Alphonse		Petracco	5/16/2028	commissionerpetracco@nutleynj.org
Thomas	J.	Evans	5/16/2028	commissionerevans@nutleynj.org

Government Type: Commission (Walsh Act)

Election Type: Non-Partisan (May)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget			
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy	
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact				
Municipal Purpose Tax	0.846	\$43,162,332.94	33.40%	\$4,161.33	Municipal Purpose Tax	ESTIMATED	\$42,828,417.20	
Municipal Library	0.032	\$1,706,704.00	1.32%	\$157.40	Municipal Library	ESTIMATED	\$1,709,867.50	
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00	
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00	
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00	
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00	
Local School District	1.293	\$64,222,239.00	49.69%	\$6,360.05	Local School District	ESTIMATED	\$68,713,391.00	
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00	
County Purposes	0.391	\$19,436,908.72	15.04%	\$1,923.26	County Purposes	ESTIMATED	\$19,825,647.00	
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00	
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00	
County Open Space	0.014	\$710,051.02	0.55%	\$68.86	County Open Space	ESTIMATED	\$724,252.00	
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)			
Total (Calendar Year 2023 Budget)					2.576	\$129,238,235.68	100.00%	\$12,670.91
Total Taxable Valuation as of October 1, 2023					\$4,963,781,300.00			
(To be used to calculate the current year tax rate)								
Current Year Average Residential Assessment					\$491,883.00			
<u>Prior Year to Current Year Comparison</u>								
<u>Comparison - Municipal Purposes Tax Rate</u>								
Prior Year		Current Year		% Change (+/-)				
0.846		0.870		2.84%				
<u>Comparison - Municipal Purposes Tax Levy</u>								
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)		
\$43,162,332.94		\$42,828,417.20		-0.77%		(\$333,915.74)		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>								
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)		
\$4,161.33		\$4,279.38		2.84%		\$118.05		
Sheet UFB-1								
Revenue Anticipated, Excluding Tax Levy					18,036,669.30			
Budget Appropriations, before Reserve for Uncollected Taxes					58,001,457.60			
Total Non-Municipal Tax Levy					\$89,263,290.00			
Amount to be Raised by Taxes - Before RUT					\$129,228,078.30			
Reserve for Uncollected Taxes (RUT)					\$4,573,496.40			
Total Amount to be Raised by Taxes					\$133,801,574.70			
% of Tax Collections used to Calculate RUT					96.58%			
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 2023					126,773,023.54			
Total Tax Levy, CY 2023					128,372,094.18			
% of Taxes Collected, CY 2023					98.75%			
Delinquent Taxes - December 31, 2023					\$1,100,000.00			

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 & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	15.26%	\$763,000.00	\$5,000,000.00	\$5,763,000.00	\$5,513,000.00			\$250,000.00				
08	Local Revenue	404.76%	\$7,416,433.46	\$1,832,325.02	\$9,248,758.48	\$1,544,616.48			\$7,704,142.00				
09	State Aid (without offsetting appropriation)	5.40%	\$299,921.73	\$5,557,640.22	\$5,857,561.95	\$5,857,561.95							
08	Uniform Construction Code Fees	-10.27%	(\$51,527.00	\$501,527.00	\$450,000.00	\$450,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-1.76%	(\$556.00)	\$31,556.00	\$31,000.00	\$31,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$497,080.87	\$497,080.87	\$0.00	\$0.00							
08	Other Special Items	-15.50%	(\$649,472.16	\$4,189,963.03	\$3,540,490.87	\$3,540,490.87							
15	Receipts from Delinquent Taxes	-7.77%	(\$92,627.00	\$1,192,627.00	\$1,100,000.00	\$1,100,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-5.36%	(\$2,426,889.26	\$45,255,306.46	\$42,828,417.20	\$42,828,417.20							
07	Minimum Library Tax	9.38%	\$146,606.96	\$1,563,260.54	\$1,709,867.50	\$1,709,867.50							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	7.48%	\$4,907,809.86	\$65,621,286.14	\$70,529,096.00	\$62,574,954.00	\$0.00	\$0.00	\$7,954,142.00	\$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	Arts and Culture Trust Fund	Water & Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	24.00	4.00	-8.14%	(\$738,790.08	\$9,070,977.5	\$8,332,187.50	\$5,326,448.50				\$3,005,739.00				
21 Land-Use Administration	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
22 Uniform Construction Code	7.00	4.00	-2.22%	(\$10,951.48	\$493,801.40	\$482,850.00	\$482,850.00								
23 Insurance	1.00	0.00	8.06%	\$806,800.60	\$10,014,470.0	\$10,821,270.60	\$10,821,270.60								
25 Public Safety	142.00	47.00	14.94%	\$2,404,364.70	\$16,097,539.20	\$18,501,904.00	\$18,501,904.00								
26 Public Works	32.00	6.00	1.96%	\$51,788.00	\$2,636,850.00	\$2,688,638.00	\$2,688,638.00								
27 Health and Human Services	11.00	1.00	17.44%	\$130,525.00	\$748,475.00	\$879,000.00	\$879,000.00								
28 Parks and Recreation	29.00	8.00	-1.43%	(\$43,030.00	\$3,015,707.00	\$2,972,677.00	\$2,972,677.00								
29 Education (including Library)	9.00	9.00	0.23%	\$3,984.50	\$1,705,883.00	\$1,709,867.50	\$1,709,867.50								
30 Unclassified	0.00	0.00	-10.41%	(\$134,500.00	\$1,292,000.00	\$1,157,500.00	\$1,157,500.00								
31 Utilities and Bulk Purchases	0.00	0.00	#DIV/0!	\$4,392,035.00	\$0.00	\$4,392,035.00	\$0.00				\$4,392,035.00				
32 Landfill / Solid Waste Dispos	0.00	0.00	5.46%	\$142,355.00	\$2,608,144.00	\$2,750,499.00	\$2,750,499.00								
35 Contingency	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
36 Statutory Expenditures	0.00	0.00	18.63%	\$1,263,419.00	\$6,780,825.00	\$8,044,244.00	\$7,769,900.00				\$274,344.00				
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	1.00	-61.05%	(\$48,595.00	\$79,595.00	\$31,000.00	\$31,000.00								
43 Court and Public Defender	6.00	0.00	12.20%	\$51,004.50	\$417,902.40	\$468,907.00	\$468,907.00								
44 Capital	0.00	0.00	36.28%	\$108,839.00	\$300,000.00	\$408,839.00	\$307,839.00				\$101,000.00				
45 Debt	0.00	0.00	18.07%	\$329,731.00	\$1,824,450.00	\$2,154,181.00	\$1,973,157.00				\$181,024.00				
46 Deferred Charges	0.00	0.00	0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	2.00%	\$89,676.40	\$4,483,820.00	\$4,573,496.40	\$4,573,496.40								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	261.00	80.00	14.25%	\$8,798,656.26	\$61,730,439.74	\$70,529,096.00	\$62,574,954.00	\$0.00	\$0.00	\$0.00	\$7,954,142.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	148	\$50,651,500.00	1.02%	15A Public Schools	13	\$110,235,600.00	23.01%
2 Residential	8,221	\$4,043,770,800.00	81.47%	15B Other Schools	2	\$15,524,200.00	3.24%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	110	\$76,986,700.00	16.07%
4A Commercial	458	\$540,017,900.00	10.88%	15D Church and Charities	43	\$68,452,900.00	14.29%
4B Industrial	21	\$19,681,100.00	0.40%	15E Cemeteries & Graveyards	2	\$3,311,700.00	0.69%
4C Apartments	73	\$309,660,000.00	6.24%	15F Other Exempt	83	\$204,495,900.00	42.69%
5A/5B Railroad	9	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$9,685.00	0.00%				
Total	8,931	\$4,963,790,985.00	100.00%	Total	253	\$479,007,000.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
96.85%				9.65%			
Equalized Valuation, Taxable Properties							
\$5,125,235,916.37							
Total # of property tax appeals filed in 2023							
County Tax Board							
79.00							
State Tax Court							
70.00							
Number of 2023 County Tax Board decisions appealed to Tax Court							
19.00							
Number of pending property tax appeals in State Tax Court							
96.00							
Amount paid out by municipality for tax appeals in 2023							

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 2023 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

[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	78,255.05	\$11,700.00	\$0.00	\$0.00	\$65,560.00	\$995.05
Supervisory Staff (Department Heads & Managers)	29.00	0.00	3,767,127.37	\$2,698,129.47	\$15,565.34	\$743,871.50	\$154,043.00	\$155,518.06
Police Officers (Including Superior Officers)	71.00	0.00	22,332,347.12	\$8,563,242.41	\$437,537.72	\$11,527,235.51	\$1,257,570.00	\$546,761.48
Fire Fighters (Including Superior Officers)	44.00	0.00	12,401,499.60	\$4,757,478.02	\$243,210.26	\$5,904,498.14	\$1,026,509.94	\$469,803.24
All Other Union Employees not listed above	30.00	0.00	4,311,592.59	\$2,166,828.67	\$623,500.00	\$755,157.07	\$646,823.00	\$119,283.85
All Other Non-Union Employees not listed above	71.00	91.00	7,058,996.98	\$5,326,208.69	\$39,065.34	\$85,572.62	\$1,380,498.00	\$227,652.33
Totals	250.00	91.00	49,949,818.71	\$23,523,587.26	\$1,358,878.66	\$19,016,334.84	\$4,531,003.94	\$1,520,014.01

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	59.00	\$15,405.84	\$908,944.56	58.00	\$14,325.00	\$830,850.00
Parent & Child	20.00	\$27,576.36	\$551,527.20	19.00	\$25,641.84	\$487,194.96
Employee & Spouse (or Partner)	43.00	\$30,811.56	\$1,324,897.08	41.00	\$28,650.12	\$1,174,654.92
Family	77.00	\$42,982.20	\$3,309,629.40	75.00	\$39,966.96	\$2,997,522.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,647,125.93)			(\$1,210,972.00)
Subtotal	199.00		\$4,447,872.31	193.00		\$4,279,249.88
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$15,405.84	\$15,405.84	1	\$14,325.00	\$14,325.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$30,811.56	\$30,811.56	1	\$28,650.12	\$28,650.12
Family	1	\$42,982.20	\$42,982.20	1	\$39,966.96	\$39,966.96
Employee Cost Sharing Contribution (enter as negative -)			(\$3,061.13)			(\$2,500.00)
Subtotal	3.00		\$86,138.47	3.00		\$80,442.08
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	40	\$10,007.76	\$400,310.40	48	\$7,396.85	\$355,048.80
Parent & Child	5	\$25,723.56	\$128,617.80	6	\$20,354.40	\$122,126.40
Employee & Spouse (or Partner)	62	\$16,128.20	\$999,948.40	62	\$14,794.27	\$917,244.74
Family	40	\$36,157.92	\$1,446,316.80	33	\$36,056.16	\$1,189,853.28
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	147.00		\$2,975,193.40	149.00		\$2,584,273.22
GRAND TOTAL	349.00		\$7,509,204.18	345.00		\$6,943,965.18

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

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
DEPARTMENT OF PUBLIC AFFAIRS	36.00	\$11,682.85	1,074.50	\$41,616.04	-	\$0.00						X	
DEPARTMENT OF REVENUE & FINANCE	319.50	\$117,057.65	258.50	\$79,541.41	63.00	\$4,041.17						X	
DEPARTMENT OF PUBLIC WORKS	1,068.50	\$7,639.50	449.00	\$159,096.33	221.50	\$14,493.36						X	
DEPARTMENT OF PARKS & PUBLIC PROP	739.00	\$246,352.77	502.50	\$131,558.75	-	\$0.00					Teamster		
DEPARTMENT OF PUBLIC SAFETY	964.00	\$566,341.56	1,027.25	\$606,263.49	6,161.38	\$386,300.98						X	
TOTALS (THIS PAGE ONLY)	3,127.00	\$949,074.33	3,311.75	\$1,018,076.02	6,445.88	\$404,835.51	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year					2025	2026	All Additional Future
Debt				Deductions		Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$25,450,000.00	\$25,450,000.00	\$0.00	Utility Fund - Principal	\$170,618.00	\$170,618.00	\$107,539.00	\$305,000.00			
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$12,383.00	\$10,433.00	\$8,483.00	\$17,437.00			
				Bond Anticipation Notes - Principal	\$0.00						
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$0.00						
Water & Sewer	\$3,695,848.98	\$3,695,848.98	\$0.00	Bonds - Principal	\$1,614,802.00	\$1,650,210.00	\$1,675,627.00	\$8,538,315.00			
			\$0.00	Bonds - Interest	\$362,843.00	\$335,217.00	\$289,600.00	\$862,757.00			
			\$0.00	Loans & Other Debt - Principal	\$21,693.00	\$22,561.00	\$23,463.00	\$835,709.00			
			\$0.00	Loans & Other Debt - Interest	\$36,137.00	\$35,269.00	\$34,367.00	\$436,556.00			
			\$0.00								
				Total	\$2,218,476.00	\$2,224,308.00	\$2,139,079.00	\$10,995,774.00			
<u>Municipal Purposes</u>											
Debt Authorized (BNI)	\$3,050,567.41		\$3,050,567.41	Total Principal	\$1,807,113.00	\$1,843,389.00	\$1,806,629.00	\$9,679,024.00			
Notes Outstanding	\$0.00		\$0.00	Total Interest	\$411,363.00	\$380,919.00	\$332,450.00	\$1,316,750.00			
Bonds Outstanding	\$14,628,766.00	\$758,858.85	\$13,869,907.15	% of Total Current Year Budget	3.15%						
Loans and Other Debt	\$0.00		\$0.00								
				Description		Debt Not Listed Above					
Total (Current Year)				\$46,825,182.39		\$29,904,707.83		\$16,920,474.56			
				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		2023					
				Mark "X" if Municipality has no bond rating							
				</							

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)
