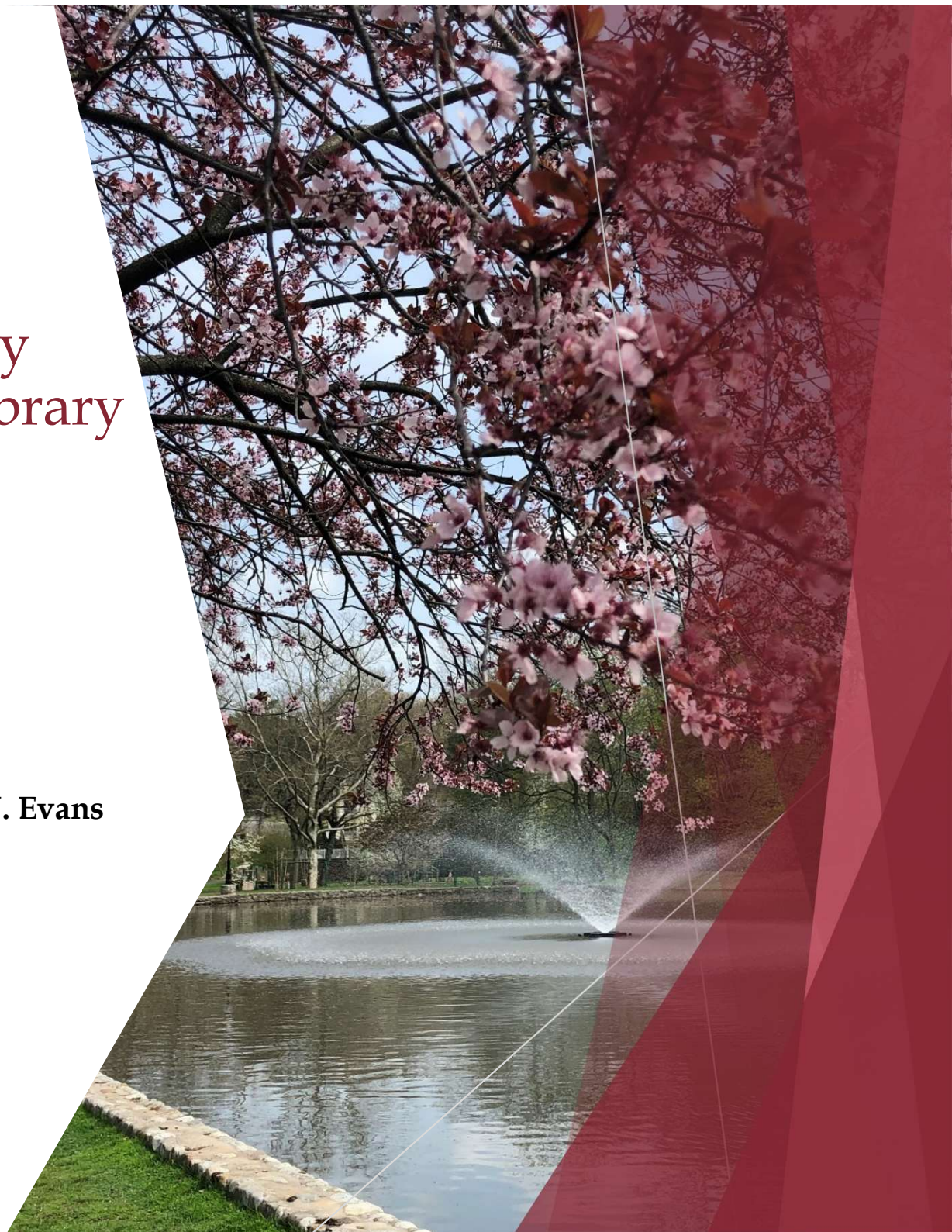


Township of Nutley 2025 Municipal and Library Adopted Budget

Resolution- 163-25
Adoption- June 17, 2025

Presented by: Commissioner Thomas J. Evans
Director of Revenue and Finance



2025 Municipal And Library Budget Summary

Excludes: School And County Tax Levy which are not under the direct authority of the Board of Commissioners

Description	2025	2024	Change	Change %
Total Municipal Operating Costs- Excluding Grants	\$64,799,792	\$62,574,954	\$2,224,838	3.56%
Less: Revenues Other than Taxes				
Applied Reserve	\$5,000,000	\$5,513,000	-\$513,000	-9.31%
Interest Income	800,000	712,616	87,384	12.26%
State Aid	5,310,204	5,857,562	-547,358	-9.34%
Pilot Revenues	2,162,000	2,165,330	-3,330	-4.59%
Capital Improvement Reserve	1,774,028	-	1,774,028	100%
EMS Billings	700,000	700,000	-	-
Construction Permit Fees	427,000	450,000	-23,000	-5.11%
Other Revenues	822,308	868,074	-45,766	-2.33%
Delinquent Tax Receipts	1,100,000	1,100,000	-	-
Cable Franchise Fees	370,087	370,087	-	-
Parking Meters Fees	305,944	300,000	5,944	1.98%
BOE Crossing Guards Contribution	300,000	-	300,000	100%
Total Revenue- Excluding Grants	\$19,071,571	\$18,036,699	\$1,034,901	5.74%
Municipal Tax Levy, net	\$43,876,408	\$42,828,417	\$1,047,991	2.67%
Add: Library Tax Levy	1,851,813	1,709,868	141,946	8.30%
Paid by Taxpayers	\$45,728,221	\$44,538,285	\$1,189,937	2.67%
Average Property Tax Increase including the Library (\$15.30)	---	---	\$106.50	---

- ▶ The Nutley Public Library Statutory Levy increased \$141,946 or 8.30% directly attributed to a \$10,344,700 increase in townwide assessed property valuation.
- ▶ Absent the State Aid loss of \$547,000 the municipal tax increase, including the Library would be \$69.55 on average of which the municipal share would be \$54.00.
- ▶ See Slides 3 and 4 for further details of revenue and cost changes for 2025.

Revenue Changes in 2025 Budget

Municipal Revenues	
Initial Pay't School Building - Reserve Adjustment	\$1,774,028
BOE Contribution for Crossing Guard	300,000
Reversal 2024 Sewer Utility Reserve – Fund Bal.	-513,000
Interest Income	87,384
Net Other Revenues	45,369
Sub-Total - Municipal Revenue Increase	\$1,693,781
Less: Sewer Utility Transfer – Interlocal Sewer Fees	-111,521
Total Municipal Revenue Increase, Net	\$1,582,260

The State Budget eliminated **Municipal Relief Aid** which negatively impacted our 2025 budget.

State Aid	
2025 State Aid	\$5,310,204
2024 State Aid	5,857,562
Decrease- Elimination of State Municipal Relief Aid	-\$547,358

Revenue Summary	
Municipal Revenue -Net Increase	\$1,582,260
Less: State Aid Decrease	-\$547,358
2025 Revenue Increase	\$1,034,902

Municipal Operating Cost Changes for 2025

excluding Library

Salary	
Dept of Public Safety	\$453,022
Dept. of Public Works	181,423
Parks and Public Property	128,561
Dept. of Revenue and Finance	88,137
Dept. of the Mayor's Office	17,760
Dept. of Public Affairs	12,408
Salary Costs, Before Transfers	\$881,311
Less: Transfer to Sewer Utility	-\$181,461
Total Salary, After Transfer	\$699,850

Total Municipal Operating Cost Changes	
Net, Salaries	\$699,850
Net, Other Expenses	1,524,988
Grand Total, After Transfers to Sewer Utility	\$2,224,839

Other Expenses	
Partial Payment for Pre-K School	\$1,774,028
Group Medical Insurance	1,327,845
Other Insurance/Workman's Comp.	278,593
Trash Carts – First of 5 Installment Payments	270,000
Garbage & Recycling	222,022
Police Vehicle Maintenanac	150,000
Fire Department Vehicle Gasoline	90,000
Reserve for Uncollected Taxes	91,470
Debt Service/Deferred Charges	90,852
Worker's Compensation Insurance	67,353
Software Licensing Costs -Treasury	44,242
Civic Celebration	40,000
Sewer Start- Up Reserve – 2024 only	-513,000
Pension	-127,220
Net Other Expense	-78,608
Total, Before Sewer Utility Transfer	3,727,577
Less: Passaic Valley Sewer Cost – Transfer to Utility	-2,202,589
Total Other Expense, Net	\$1,524,988

2025 New Water/Sewer Utility Budget Summary

Description	Water 2025	Water 2024	Water 2025 Increase	Sewer 2025 Full Year	Total 2025
Total Revenue	\$4,961,679	\$4,850,000	\$111,679	\$6,540,485	\$11,502,164
Less: Operating Costs	4,775,949	4,667,976	107,973	6,236,963	11,012,912
Less: Debt Service	185,730	182,024	3,706	101,000	286,730
Net Surplus	\$0.00	\$0.00	\$0.00	\$202,522	\$202,522

Operating Costs	Water 2025	Water 2024	Water 2025 Incr./Decr.	Sewer 2025 Full Year	Total 2025
Salaries & Wages	\$1,355,867	\$1,655,182	-\$299,315	\$1,037,393	\$2,393,260
North Jersey, Passaic Valley & Newark Water	2,377,700	2,189,476	188,224	-	2,377,700
Passaic Valley Sewer	-	-	-	4,723,464	4,723,464
Debt Service	185,730	182,024	3,706	101,000	286,730
Social Security, Pension, Group Medical and Other Insurance	718,382	546,818	171,564	376,230	1,094,612
Water & Sewer Operations Other Expense	324,000	276,500	47,500	99,876	423,876
Total	\$4,961,679	\$4,850,000	\$111,679	\$6,337,963	\$11,299,642

Water/Sewer Utility Commentary

- ▶ The full transition to the new combined water/sewer utility is now complete.
- ▶ The Utility includes all costs necessary to operate the combined operations for 2025.
- ▶ Sewer related costs are no longer included in the property tax and are now billed based upon usage which is consistent with most towns in Essex County.
- ▶ Municipal Ordinance No. 3581 introduced a revised billing structure in response to many inquiries made by residents along with a necessary rate adjustment to address cost increases for 2025.
- ▶ The changes in our revised ordinance go well beyond what other towns allow for items such as sprinklers and dwelling type.

More information is available at the township website under Water & Sewer Department at www.nutleynj.org/watersewer

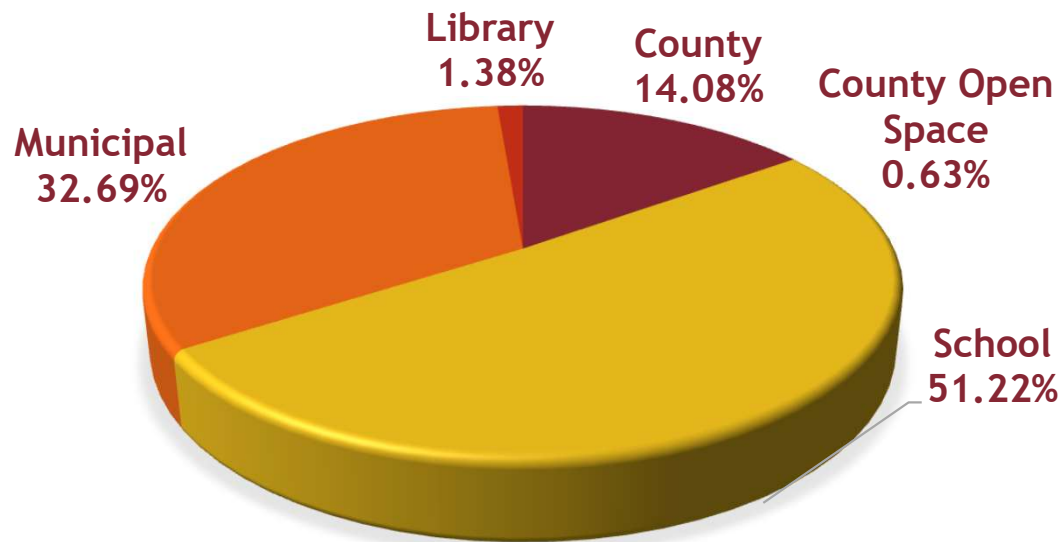
Municipal and Library Budget Costs by Service Area

“Focus: Health, Welfare And Safety of the Community”

Municipal Service Area	2025	
Police, Fire, EMS, & Municipal Court Services	\$31,507,311	50.22%
Roadway, Streetlighting Costs	5,708,010	9.10%
Statutorily Required Reserve for Uncollected Taxes	4,664,966	7.44%
All Parks, Buildings and Tree maintenance, Recreation Services, including - Oil, Electric, and Telephone Costs	4,475,910	7.13%
Administrative Services - Legal, Treasury Dept., IT, Municipal Clerk Dept., Construction and Code Enforcement Dept., Purchasing, Tax Collection and Tax Assessor Depts.	4,158,784	6.63%
Garbage & Recycling Services	3,028,552	4.83%
Municipal Debt Service - Bond Rating Aa1 Standard & Poors	2,388,277	3.81%
Insurance Other Than Medical Costs	2,251,945	3.59%
Health, Civic and Veteran Services	1,818,222	2.90%
Capital Improvement Payment- Pre-K School	1,774,028	2.83%
Planning, Rent, and Zoning Board Services, including Economic Redevelopment Costs	958,066	1.53%
Total Municipal Service Costs, excluding Library Services	\$ 62,734,071	100%
Add: Library Services	2,065,721	-
Total Municipal and Library by Costs by Service Area	\$ 64,799,792	-

- Each **Municipal Service Area** includes all employee costs (Salary, Health Care, Pension, Payroll Taxes) along other expenses for the area. The reserve for uncollected taxes, debt service, other insurance and capital improvement payment do not have employees.
- **Library Services** are shown separately as a single line item consistent with the property tax bill.
- Excludes the Combined Water/Sewer Utility - Not included in the Property Tax bill.

2025 Tax Levy Apportionment



2024				2025				% Change
	Tax Levy	Rate	% of Rate		Tax Levy	Rate	% of Rate	
County	\$18,942,871.39	\$0.382	14.50%	County	\$18,904,472.45	\$0.380	14.08%	-0.20%
County Open Space	\$774,823.57	\$0.016	0.59%	County Open Space	\$842,073.54	\$0.017	0.63%	8.68%
Total School	\$66,349,584.00	\$1.337	50.80%	Total School	\$68,754,968.00	\$1.383	51.22%	3.63%
Municipal	\$42,828,417.20	\$0.863	32.79%	Total Municipal	\$43,876,408.12	\$0.882	32.69%	2.45%
Library	\$1,709,867.50	\$0.034	1.31%	Library	\$1,851,813.10	\$0.037	1.38%	8.30%
Total	\$130,605,563.66	\$2.632	100.00%	Total	\$134,229,735.21	\$2.699	100.00%	2.77%
Net Total Valuation	\$4,963,781,300			Net Total Valuation	\$4,974,126,800			0.21%

\$493,362 **2025 Average Residential Assessed Value**

	2024 Tax Rate			2025 Tax Rate			Difference
County	\$	0.382	\$ 1,878.99	\$	0.380	\$ 1,874.78	\$ (4.21)
Open Space	\$	0.016	\$ 78.70	\$	0.017	\$ 83.87	\$ 5.17
School	\$	1.337	\$ 6,576.48	\$	1.383	\$ 6,823.20	\$ 246.72
Municipal	\$	0.863	\$ 4,244.95	\$	0.882	\$ 4,351.45	\$ 106.50
Library	\$	0.034	\$ 167.24	\$	0.037	\$ 182.54	\$ 15.30
	\$	2.632	\$ 12,946.361	\$	2.699	\$ 13,315.840	\$ 369.48

2024 Average Tax Comparison of Essex County Municipalities

Includes: Municipal, School, County, Library and Open Space Tax Levies.

MUNICIPALITY	2024	Avg. Tax Assesed	Average	Median	Population /	Ratio of Tax	Police Officers
	Tax Rate	Equalized Value	Tax Bill	Income	Tax Line Items	To Income	Per 1000
<u>Paid Fire Department / Regional School System</u>							
MAPLEWOOD	\$2.313	\$804,789	\$18,614.77	\$165,681	25,700 / 7,568	11.24%	3.00
SOUTH ORANGE	\$2.509	\$879,423	\$22,064.72	\$174,795	18,500 / 4,986	12.62%	2.81
<u>Most Comparable to Nutley - Paid Fire Department / Local School System</u>							
NEWARK	\$3.803	\$340,856	\$7,238.40	\$46,460	311,500 / 46,689	15.58%	4.92
IRVINGTON	\$6.197	\$281,373	\$9,360.01	\$57,293	61,200 / 10,072	16.34%	3.83
EAST ORANGE	\$3.141	\$353,344	\$10,299.43	\$58,659	69,600 / 10,843	17.56%	3.84
BELLEVILLE	\$4.033	\$378,043	\$11,273.24	\$85,812	38,200 / 9,731	13.14%	2.88
BLOOMFIELD	\$3.392	\$458,237	\$12,022.81	\$92,233	53,100 / 13,271	13.04%	2.86
ORANGE	\$3.910	\$316,374	\$12,420.94	\$50,607	34,400 / 5,523	24.54%	4.18
NUTLEY	\$2.632	\$507,830	\$12,945.04	\$111,979	30,100 / 9,186	11.56%	2.82
WEST ORANGE	\$4.684	\$467,497	\$15,779.37	\$127,931	48,800 / 14,713	12.33%	2.21
MONTCLAIR	\$3.403	\$952,607	\$21,635.25	\$158,765	40,900 / 11,228	13.63%	3.03
MILLBURN	\$1.982	\$1,534,762	\$25,415.07	\$250,000	21,700 / 6,821	10.17%	2.81
<u>Volunteer Fire Department / Regional School System</u>							
FAIRFIELD	\$2.136	\$688,109	\$11,529.12	\$110,703	7,900 / 3,878	10.41%	5.84
ROSELAND	\$1.805	\$639,634	\$11,545.39	\$135,451	6,300 / 2,277	8.52%	3.81
WEST CALDWELL	\$2.736	\$563,728	\$12,272.55	\$148,402	11,000 / 3,917	8.27%	2.63
CALDWELL	\$3.184	\$580,412	\$13,590.43	\$117,879	9,100 / 2,257	11.53%	2.55
NORTH CALDWELL	\$2.258	\$974,000	\$17,970.41	\$215,000	6,700 / 2,488	8.36%	2.69
ESSEX FELLS	\$2.164	\$1,009,456	\$20,416.00	\$247,000	2,200 / 866	8.27%	5.79
<u>Volunteer Fire Department / Local School System</u>							
CEDAR GROVE	\$2.614	\$593,775	\$12,475.99	\$152,083	13,000 / 4,861	8.20%	2.39
VERONA	\$3.086	\$570,683	\$13,410.98	\$153,236	14,600 / 5,276	8.75%	2.47
LIVINGSTON	\$2.446	\$865,313	\$17,641.48	\$202,619	31,300 / 11,072	8.71%	2.59
GLEN RIDGE	\$3.418	\$960,086	\$22,987.42	\$246,429	7,800 / 2,523	9.33%	3.33

- **Equalized value** is more representative of FMV and is used when comparing municipalities across Essex County.
- **Median Income** is more representative of middle income without the distortive risk of an imbalance created by extremely high or low incomes within a community.
- **Actual 2025** numbers are not available yet. An update will be posted when available.