



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Mauro	G.	Tucci	5/1/2022	mayor_tucci@nutleynj.org

Chief Administrative Officer

Mauro	G.	Tucci		mayor_tucci@nutleynj.org
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Chief Financial Officer

Rosemary		Costa		rcosta@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
Mauro	G.	Tucci	5/1/2024	mayortucci@nutleynj.org
Thomas	J.	Evans	5/1/2024	commissionerevans@nutleynj.org
Joseph	P.	Scarpelli	5/1/2024	commissionerscarpelli@nutleynj.org
Alphonse		Petracco	5/1/2024	commissionerpetracco@nutleynj.org
John	V.	Kelly	5/1/2024	commissionerkelly@nutleynj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	1.251	\$40,538,387.74	33.96%	\$4,006.30	Municipal Purpose Tax	ESTIMATED	\$40,344,648.08
Municipal Library	0.041	\$1,334,364.26	1.12%	\$131.30	Municipal Library	ESTIMATED	\$1,400,062.92
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	1.806	\$58,546,907.00	49.05%	\$5,783.68	Local School District	ESTIMATED	\$62,967,078.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.565	\$18,331,148.00	15.36%	\$1,809.40	County Purposes	ESTIMATED	\$19,728,628.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.019	\$603,021.80	0.51%	\$60.85	County Open Space	ESTIMATED	\$604,797.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.682	\$119,353,828.80	100.00%	\$11,791.53	Total ESTIMATED amount to be raised by taxes		\$125,045,214.00
Total Taxable Valuation as of October 1, 2020 <u>\$3,253,575,000.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$321,747.00</u>					Revenue Anticipated, Excluding Tax Levy <u>14,998,079.79</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>52,192,790.79</u> Total Non-Municipal Tax Levy <u>\$83,300,503.00</u> Amount to be Raised by Taxes - Before RUT <u>\$120,495,214.00</u> Reserve for Uncollected Taxes (RUT) <u>\$4,551,707.96</u> Total Amount to be Raised by Taxes <u>\$125,046,921.96</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>96.36%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>118,130,064.69</u>
	1.251	1.309	4.64%		Total Tax Levy, CY 2020		<u>119,684,806.69</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>98.70%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$1,242,916.50</u>
	\$40,538,387.74	\$40,344,648.08	-0.48%	(\$193,739.66)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$4,006.30	\$4,211.67	5.13%	\$205.37			

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	-2.84%	(\$156,587.00)	\$5,516,750.00	\$5,360,163.00	\$5,000,000.00			\$360,163.00				
08	Local Revenue	-6.00%	(\$320,374.82)	\$5,339,374.82	\$5,019,000.00	\$754,000.00			\$4,265,000.00				
09	State Aid (without offsetting appropriation)	-5.72%	(\$337,500.00)	\$5,897,630.00	\$5,560,130.00	\$5,560,130.00							
08	Uniform Construction Code Fees	-5.71%	(\$18,160.00)	\$318,160.00	\$300,000.00	\$300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.51%	(\$160.00)	\$31,160.00	\$31,000.00	\$31,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-25.23%	(\$35,023.88)	\$138,800.67	\$103,776.79	\$103,776.79							
08	Other Special Items	-40.75%	(\$1,409,334.91)	\$3,458,507.91	\$2,049,173.00	\$2,049,173.00							
15	Receipts from Delinquent Taxes	-17.00%	(\$245,696.92)	\$1,445,696.92	\$1,200,000.00	\$1,200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.18%	(\$2,659,460.10)	\$43,004,108.18	\$40,344,648.08	\$40,344,648.08							
07	Minimum Library Tax	4.92%	\$65,698.66	\$1,334,364.26	\$1,400,062.92	\$1,400,062.92							
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	-7.70%	(\$5,116,598.97)	\$66,484,552.76	\$61,367,953.79	\$56,742,790.79	\$0.00	\$0.00	\$4,625,163.00	\$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	-29.74%	(\$1,551,325.00)	\$5,217,104.00	\$3,665,779.00	\$3,594,779.00			\$71,000.00				
21	Land-Use Administration	3.00	2.00	2.29%	\$1,900.00	\$82,800.00	\$84,700.00	\$84,700.00							
22	Uniform Construction Code	6.00	5.00	-8.16%	(\$56,000.00)	\$686,350.00	\$630,350.00	\$630,350.00							
23	Insurance	2.00		4.00%	\$328,138.00	\$8,207,518.00	\$8,535,656.00	\$8,524,656.00			\$11,000.00				
25	Public Safety	131.00	47.00	1.94%	\$304,407.43	\$15,708,490.36	\$16,012,897.79	\$15,919,121.00	\$93,776.79						
26	Public Works	37.00	3.00	-0.41%	(\$30,906.27)	\$7,447,566.27	\$7,416,660.00	\$5,243,860.00			\$2,172,800.00				
27	Health and Human Services	12.00	3.00	-0.71%	(\$7,368.00)	\$1,044,081.00	\$1,036,713.00	\$1,036,713.00							
28	Parks and Recreation	18.00	6.00	-18.53%	(\$375,172.00)	\$2,024,709.00	\$1,649,537.00	\$1,649,537.00							
29	Education (including Library)	10.00	12.00	2.00%	\$32,395.00	\$1,619,767.00	\$1,652,162.00	\$1,652,162.00							
30	Unclassified			10.17%	\$6,000.00	\$59,000.00	\$65,000.00	\$65,000.00							
31	Utilities and Bulk Purchases			-0.70%	(\$47,335.00)	\$6,808,447.00	\$6,761,112.00	\$4,724,112.00			\$2,037,000.00				
32	Landfill / Solid Waste Disposal			4.55%	\$3,000.00	\$66,000.00	\$69,000.00	\$69,000.00							
35	Contingency			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
36	Statutory Expenditures			8.41%	\$475,072.00	\$5,650,967.00	\$6,126,039.00	\$5,981,039.00			\$145,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services		1.00	-6.34%	(\$5,195.00)	\$82,000.00	\$76,805.00	\$76,805.00							
43	Court and Public Defender	6.00		-5.03%	(\$24,500.00)	\$487,507.00	\$463,007.00	\$463,007.00							
44	Capital			-40.27%	(\$209,000.00)	\$519,000.00	\$310,000.00	\$300,000.00			\$10,000.00				
45	Debt			-18.23%	(\$456,356.00)	\$2,503,892.00	\$2,047,536.00	\$1,924,173.00			\$123,363.00				
46	Deferred Charges			-26.67%	(\$60,000.00)	\$225,000.00	\$165,000.00	\$110,000.00			\$55,000.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.20%	\$8,972.00	\$4,541,028.00	\$4,550,000.00	\$4,550,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	251.00	80.00	-2.64%	(\$1,663,272.84)	\$63,031,226.63	\$61,367,953.79	\$56,649,014.00	\$93,776.79	\$0.00	\$4,625,163.00	\$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, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	148	\$30,546,600.00	0.94%	15A Public Schools	12	\$66,971,252.00	27.36%
2 Residential	8,229	\$2,642,920,600.00	81.23%	15B Other Schools	2	\$10,056,826.00	4.11%
3A/3B Farm			0.00%	15C Public Property	112	\$63,413,016.00	25.91%
4A Commercial	457	\$397,245,800.00	12.21%	15D Church and Charities	43	\$45,188,705.00	18.46%
4B Industrial	22	\$12,475,700.00	0.38%	15E Cemeteries & Graveyards	2	\$2,381,700.00	0.97%
4C Apartments	72	\$170,377,200.00	5.24%	15F Other Exempt	70	\$56,759,700.00	23.19%
5A/5B Railroad	9	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$9,100.00	0.00%				
Total	8,938	\$3,253,575,000.00	100.00%	Total	241	\$244,771,199.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
77.18%				7.52%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$4,215,567,504.53				36.00			
Total # of property tax appeals filed in 2020				State Tax Court			
				48.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				Number of 2020 County Tax Board decisions appealed to Tax Court			
				6.00			
Number of pending property tax appeals in State Tax Court				Number of pending property tax appeals in State Tax Court			
				107.00			
Amount paid out by municipality for tax appeals in 2020				Amount paid out by municipality for tax appeals in 2020			
				\$59,428.89			

<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 2020 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
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	75,612.05	\$11,700.00	\$0.00	\$0.00	\$63,017.00	\$895.05
Supervisory Staff (Department Heads & Managers)	15.00	0.00	1,992,276.15	\$1,595,453.00	\$0.00	\$139,366.00	\$135,405.00	\$122,052.15
Police Officers (Including Superior Officers)	73.00	0.00	13,072,735.64	\$9,056,872.00	\$350,000.00	\$2,653,750.00	\$875,714.00	\$136,399.64
Fire Fighters (Including Superior Officers)	39.00	0.00	5,560,373.54	\$3,889,828.00	\$170,278.00	\$1,054,229.00	\$387,167.00	\$58,871.54
All Other Union Employees not listed above	37.00	0.00	1,735,259.82	\$3,360,734.00	\$435,146.00	\$343,769.00	\$665,960.00	\$290,384.82
All Other Non-Union Employees not listed above	82.00	80.00	2,798,177.50	\$4,226,654.00	\$196,346.00	\$773,866.00	\$1,489,606.00	\$338,359.50
Totals	251.00	80.00	25,234,434.71	\$22,141,241.00	\$1,151,770.00	\$4,964,980.00	\$3,616,869.00	\$946,962.71

Is the Local Government required to comply with NJSA 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	49.00	\$11,270.64	\$552,261.36	45.00	\$11,065.92	\$497,966.40
Parent & Child	19.00	\$20,174.40	\$383,313.60	18.00	\$19,807.92	\$356,542.56
Employee & Spouse (or Partner)	43.00	\$22,541.28	\$969,275.04	43.00	\$22,131.84	\$951,669.12
Family	87.00	\$31,445.04	\$2,735,718.48	88.00	\$30,873.84	\$2,716,897.92
Employee Cost Sharing Contribution (enter as negative -)			(\$1,086,716.60)			(\$1,096,716.45)
Subtotal	198.00		\$3,553,851.88	194.00		\$3,426,359.55
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,270.64	\$11,270.64	1	\$11,065.92	\$11,065.92
Parent & Child			\$0.00		\$19,807.92	\$0.00
Employee & Spouse (or Partner)	1	\$22,541.28	\$22,541.28	1	\$22,131.84	\$22,131.84
Family	1	\$31,445.04	\$31,445.04	1	\$30,873.84	\$30,873.84
Employee Cost Sharing Contribution (enter as negative -)			(\$2,239.47)			(\$2,198.88)
Subtotal	3.00		\$63,017.49	3.00		\$61,872.72
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	43	\$5,887.89	\$253,179.27	40	\$5,126.68	\$205,067.20
Parent & Child	9	\$14,004.47	\$126,040.23	10	\$11,544.44	\$115,444.40
Employee & Spouse (or Partner)	72	\$10,493.08	\$755,501.76	74	\$9,044.08	\$669,261.92
Family	23	\$25,617.66	\$589,206.18	22	\$21,248.05	\$467,457.10
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	147.00		\$1,723,927.44	146.00		\$1,457,230.62
GRAND TOTAL	348.00		\$5,340,796.81	343.00		\$4,945,462.89

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	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$32,450,000.00	\$32,450,000.00	\$0.00	Utility Fund - Principal	\$100,618.00	\$165,618.00	\$166,618.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$22,745.00	\$16,995.00	\$15,600.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$91,492.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$80,760.00			
Water	\$3,608,952.02	\$3,608,952.02	\$0.00	Bonds - Principal	\$1,470,000.00	\$1,615,000.00	\$1,625,000.00	
0			\$0.00	Bonds - Interest	\$256,000.00	\$229,000.00	\$168,000.00	
0			\$0.00	Loans & Other Debt - Principal	\$19,136.00	\$19,600.00	\$20,000.00	
0			\$0.00	Loans & Other Debt - Interest	\$6,785.00	\$6,500.00	\$6,100.00	
0			\$0.00	Total	\$2,047,536.00	\$2,052,713.00	\$2,001,318.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	#REF!	\$1,800,218.00	\$1,811,618.00	\$0.00
Debt Authorized	\$2,582,965.00	\$1,426,807.00	\$1,156,158.00	Total Interest	\$366,290.00	\$252,495.00	\$189,700.00	\$0.00
Notes Outstanding	\$5,456,716.00		\$5,456,716.00	% of Total Current Year Budget	3.34%			
Bonds Outstanding	\$6,201,000.00		\$6,201,000.00					
Loans and Other Debt	\$1,395,149.88		\$1,395,149.88					
Total (Current Year)	\$51,694,782.90	\$37,485,759.02	\$14,209,023.88	Description	Debt Not Listed Above			
Population (2010 census)	28,370			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,822.16			Total Guarantees - Other				
Per Capita Net Debt	\$500.85			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$4,010,035,336.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.35%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	2021			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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