



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 0716 Nutley Town Township - County of Essex Adopted

Municode: 0716 Filename: 0716_fba_2026.xlsm

Website: www.nutleynj.org

Phone Number: 973-284-4951

Mailing Address: 1 Kennedy Drive

Department of Revenue & Finance

Municipality: Nutley State: NJ Zip: 07110

Mayor

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

Chief Administrative Officer

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Chief Financial Officer

Cert. Number

Deyanira	I.	Bartlett	N-1711	dbartlett@nutleynj.org
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Municipal Clerk

Eleni		Pettas	C-1501	epettas@nutleynj.org
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Registered Municipal Accountant

Raymond	A.	Sarinelli	563	rasarinelli@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	5/16/2028	mayorkelly@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

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.882	\$43,876,408.12	32.69%	\$4,351.45	Municipal Purpose Tax	ACTUAL	\$47,024,396.68
Municipal Library	0.037	\$1,851,813.10	1.38%	\$182.54	Municipal Library	ACTUAL	\$2,033,161.00
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	1.383	\$68,754,968.00	51.22%	\$6,823.20	Local School District	ACTUAL	\$72,761,590.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.380	\$18,904,472.45	14.08%	\$1,874.78	County Purposes	ESTIMATED	\$19,282,561.90
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$842,073.54	0.63%	\$83.87	County Open Space	ESTIMATED	\$858,915.01
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	2.699	\$134,229,735.21	100.00%	\$13,315.84	Total ESTIMATED amount to be raised by taxes		\$141,960,624.59
Total Taxable Valuation as of	October 1, 2025	\$4,978,370,100.00			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					18,604,264.37		
Current Year (2026) Average Residential Assessment		\$494,786.00			Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2025) Average Residential Assessment		\$493,362.00			62,896,855.72		
					Total Non-Municipal Tax Levy		
					\$92,903,066.91		
					Amount to be Raised by Taxes - Before RUT		
					\$137,195,658.26		
					Reserve for Uncollected Taxes (RUT)		
					\$4,764,966.33		
					Total Amount to be Raised by Taxes		
					\$141,960,624.59		
					% of Tax Collections used to Calculate RUT		
					96.64%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025		
					132,829,793.11		
					Total Tax Levy, CY 2025		
					134,482,284.28		
					% of Taxes Collected, CY 2025		
					98.77%		
					Delinquent Taxes - December 31, 2025		
					\$1,553,685.94		

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	10.13%	\$538,237.00	\$5,311,763.00	\$5,850,000.00	\$5,500,000.00			\$350,000.00				
08	Local Revenue	-1.60%	(\$219,230.88)	\$13,729,002.08	\$13,509,771.20	\$2,079,500.00			\$11,430,271.20				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$5,310,204.38	\$5,310,204.37	\$5,310,204.37							
08	Uniform Construction Code Fees	-0.16%	(\$708.00)	\$452,708.00	\$452,000.00	\$452,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$55,308.00	\$55,308.00	\$55,308.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$3,127,981.64)	\$3,127,981.64	\$0.00								
08	Other Special Items	-20.00%	(\$1,097,479.49)	\$5,487,231.49	\$4,389,752.00	\$4,389,752.00							
15	Receipts from Delinquent Taxes	-14.44%	(\$178,930.94)	\$1,238,930.94	\$1,060,000.00	\$1,060,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.89%	\$416,869.57	\$46,607,527.11	\$47,024,396.68	\$47,024,396.68							
07	Minimum Library Tax	9.79%	\$181,347.90	\$1,851,813.10	\$2,033,161.00	\$2,033,161.00							
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	-4.19%	(\$3,487,876.49)	\$83,172,469.74	\$79,684,593.25	\$67,904,322.05	\$0.00	\$0.00	\$11,780,271.20	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Water & Sewer	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility				
20	General Government	21.00	4.00	-17.59%	(\$749,124.90)	\$4,259,120.8	\$3,509,995.9	\$3,364,495.9				\$145,500.0				
21	Land-Use Administration			-3.91%	(\$3,950.00)	\$100,950.0	\$97,000.0	\$97,000.0								
22	Uniform Construction Code	7.00	4.00	-2.32%	(\$18,868.96)	\$814,000.0	\$795,131.0	\$795,131.0								
23	Insurance	1.00		24.61%	\$3,164,609.3	\$12,857,294.6	\$16,021,904.0	\$15,220,904.0				\$801,000.0				
25	Public Safety	141.00	43.00	3.28%	\$637,944.5	\$19,437,249.4	\$20,075,194.0	\$20,075,194.0								
26	Public Works	47.00	3.00	1.53%	\$127,097.8	\$8,293,426.1	\$8,420,524.0	\$5,648,144.0				\$2,772,380.0				
27	Health and Human Services	11.00	4.00	-38.63%	(\$798,045.20)	\$2,065,918.2	\$1,267,873.0	\$1,267,873.0								
28	Parks and Recreation	19.00	4.00	-46.50%	(\$1,768,818.33)	\$3,804,147.3	\$2,035,329.0	\$2,035,329.0								
29	Education (including Library)	10.00	7.00	9.79%	\$181,347.9	\$1,851,813.1	\$2,033,161.0	\$2,033,161.0								
30	Unclassified			425.00%	\$510,000.0	\$120,000.0	\$630,000.0	\$630,000.0								
31	Utilities and Bulk Purchases			4.31%	\$364,514.2	\$8,458,663.6	\$8,823,177.9	\$1,277,819.0				\$7,545,358.9				
32	Landfill / Solid Waste Disposal			-51.13%	(\$104,635.39)	\$204,635.3	\$100,000.0	\$100,000.0								
35	Contingency			0.00%	\$0.00	\$50,000.0	\$50,000.0	\$50,000.0								
36	Statutory Expenditures			4.80%	\$346,557.1	\$7,223,577.8	\$7,570,135.0	\$7,238,999.2				\$331,135.7				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-11.94%	(\$7,500.00)	\$62,808.0	\$55,308.0	\$55,308.0								
43	Court and Public Defender	6.00	1.00	4.30%	\$21,990.0	\$511,310.0	\$533,300.0	\$533,300.0								
44	Capital			-90.27%	(\$2,050,000.00)	\$2,271,000.0	\$221,000.0	\$150,000.0				\$71,000.0				
45	Debt			23.15%	\$503,938.1	\$2,176,655.9	\$2,680,594.0	\$2,566,697.4				\$113,896.5				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.14%	\$100,000.0	\$4,664,966.3	\$4,764,966.3	\$4,764,966.3								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		263.00	70.00	0.58%	\$457,056.41	\$79,227,536.84	\$79,684,593.25	\$67,904,322.05	\$0.00	\$0.00	\$0.00	\$11,780,271.20	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	97	\$54,678,100.00	1.10%
2 Residential	8,212	\$4,063,185,500.00	81.62%
3A/3B Farm	0		0.00%
4A Commercial	454	\$532,049,100.00	10.69%
4B Industrial	19	\$18,590,500.00	0.37%
4C Apartments	73	\$309,866,900.00	6.22%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	8,856	\$4,978,370,100.00	100.00%

Average Ratio (%), Assessed to True Value	81.55%
Equalized Valuation, Taxable Properties	\$6,104,684,365.42

Total # of property tax appeals filed in 2025	County Tax Board	28.00
	State Tax Court	44.00
Number of 2025 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		120.00

Amount paid out by municipality for tax appeals in 2025	\$41,416.16
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$117,212,200.00	23.86%
15B Other Schools	2	\$15,524,200.00	3.16%
15C Public Property	110	\$76,986,700.00	15.67%
15D Church and Charities	44	\$68,795,000.00	14.01%
15E Cemeteries & Graveyards	2	\$3,311,700.00	0.67%
15F Other Exempt	145	\$209,341,200.00	42.62%
Total	318	\$491,171,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	9.87%
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Percentage of Exempt vs.
 Non-Exempt Properties 9.87%

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 2025 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

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		148,432.15	\$11,750.00			\$135,733.34	\$948.81
Supervisory Staff (Department Heads & Managers)	25.00	2.00	4,367,558.91	\$3,035,897.89		\$496,672.89	\$589,839.37	\$245,148.75
Police Officers (Including Superior Officers)	71.00		18,920,920.18	\$10,070,337.00	\$586,000.00	\$2,812,366.24	\$5,236,655.15	\$215,561.80
Fire Fighters (Including Superior Officers)	48.00		12,533,491.18	\$6,923,507.00	\$500,411.00	\$1,933,543.76	\$3,024,595.38	\$151,434.03
All Other Union Employees not listed above	40.00		11,141,411.07	\$5,575,906.97	\$840,000.00	\$912,218.38	\$3,234,248.36	\$579,037.37
All Other Non-Union Employees not listed above	64.00	61.00	3,451,867.55	\$1,806,430.18	\$33,500.00	\$196,273.73	\$1,269,794.41	\$145,869.24
Totals	253.00	63.00	50,563,681.05	\$27,423,829.04	\$1,959,911.00	\$6,351,075.00	\$13,490,866.00	\$1,338,000.00

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	62.00	\$24,275.88	\$1,505,104.56	61.00	\$17,944.00	\$1,094,584.00
Parent & Child	16.00	\$43,453.92	\$695,262.72	20.00	\$32,120.00	\$642,400.00
Employee & Spouse (or Partner)	44.00	\$48,551.88	\$2,136,282.72	43.00	\$35,888.00	\$1,543,184.00
Family	75.00	\$67,729.80	\$5,079,735.00	79.00	\$50,064.00	\$3,955,056.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,531,011.31)			(\$1,965,417.02)
Subtotal	197.00		\$6,885,373.69	203.00		\$5,269,806.98
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$24,275.88	\$24,275.88	1	\$17,944.00	\$17,944.00
Parent & Child		\$43,453.92	\$0.00	0	\$32,120.00	\$0.00
Employee & Spouse (or Partner)	1	\$48,551.88	\$48,551.88	1	\$35,888.00	\$35,888.00
Family	1	\$67,729.80	\$67,729.80	1	\$50,064.00	\$50,064.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,823.62)			(\$148.05)
Subtotal	3.00		\$135,733.94	3.00		\$103,747.95
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	54	\$12,564.08	\$678,460.32	50	\$17,944.00	\$897,200.00
Parent & Child	6	\$40,986.36	\$245,918.16	6	\$32,120.00	\$192,720.00
Employee & Spouse (or Partner)	67	\$27,603.49	\$1,849,433.83	63	\$35,888.00	\$2,260,944.00
Family	32	\$69,676.19	\$2,229,638.08	31	\$50,064.00	\$1,551,984.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	159.00		\$5,003,450.39	150.00		\$4,902,848.00
GRAND TOTAL	359.00		\$12,024,558.02	356.00		\$10,276,402.93

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

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

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	Deductions	Net Debt			Current Year Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets
Local School Debt		\$19,185,000.00	\$19,185,000.00	\$0.00	Utility Fund - Principal		\$107,539.37	\$100,000.00	\$105,000.00	\$100,000.00
Regional School Debt				\$0.00	Utility Fund - Interest		\$6,357.22	\$6,283.00	\$4,564.00	\$6,590.00
					Bond Anticipation Notes - Principal		\$250,000.00			
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest		\$340,104.37			
Water & Sewer		\$3,821,863.62	\$3,821,863.62	\$0.00	Bonds - Principal		\$1,650,000.00	\$1,670,000.00	\$1,686,000.00	\$4,885,000.00
				\$0.00	Bonds - Interest		\$284,817.50	\$238,767.50	\$191,621.25	\$409,375.00
				\$0.00	Loans & Other Debt - Principal		\$33,531.45	\$29,626.52	\$30,222.02	\$330,540.16
				\$0.00	Loans & Other Debt - Interest		\$8,244.14	\$7,660.38	\$7,064.88	\$40,043.39
				\$0.00						
					Total		\$2,680,594.05	\$2,052,337.40	\$2,024,472.15	\$5,771,548.55
<u>Municipal Purposes</u>										
Debt Authorized (BNI)		\$4,333,258.28		\$4,333,258.28	Total Principal		\$2,041,070.82	\$1,799,626.52	\$1,821,222.02	\$5,315,540.16
Notes Outstanding		\$8,000,000.00		\$8,000,000.00	Total Interest		\$639,523.23	\$252,710.88	\$203,250.13	\$456,008.39
Bonds Outstanding		\$9,891,000.00	\$941,649.05	\$8,949,350.95	% of Total Current Year Budget		3.36%			
Loans and Other Debt		\$504,716.13		\$504,716.13						
Total (Current Year)		\$45,735,838.03	\$23,948,512.67	\$21,787,325.36						
Population (2020 census)		30,143								
Per Capita Gross Debt		\$1,517.30								
Per Capita Net Debt		\$722.80								
3 Year Average Property Valuation			\$5,594,837,941.00							
Net Debt as % of 3 Year Average Property Valuation			0.39%							

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)
