



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0901_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Davis	6/30/2018	mayors.office@baynj.org

Chief Administrative Officer

Joseph		DeMarco		jdemarco@baynj.org
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Chief Financial Officer

Terrence		Malloy		tmalloy@baynj.org
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Municipal Clerk

Robert	F	Sloan		rsloan@baynj.org
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Registered Municipal Accountant

Fredrick		Tomkins		fjt004@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sharon		Ashe-Nadrowski	6/30/2018	snarowski@baynj.org
Juan		Perez	6/30/2018	jperez@baynj.org
Thomas		Cotter	6/30/2018	tcotter@baynj.org
Salvatore		Gulace	6/30/2018	sgulface@baynj.org
Gary		LaPelusa, Sr	6/30/2018	gary.lapelusa@aol.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	3.391	\$73,661,853.67	42.74%	\$4,181.10
Municipal Library	0.081	\$1,760,010.93	1.02%	\$99.87
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.194	\$69,362,259.39	40.25%	\$3,938.20
Regional School District			0.00%	\$0.00
County Purposes	1.244	\$27,017,738.27	15.68%	\$1,533.85
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.025	\$527,725.01	0.31%	\$30.83
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	7.935	\$172,329,587.27	100.00%	\$9,783.86

Total Taxable Valuation as of October 1, 2016 \$2,163,766,337.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$123,300.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.391	3.453	1.83%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$73,661,853.67	\$74,720,000.00	1.44%	\$1,058,146.33

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,181.10	\$4,257.55	1.83%	\$76.45

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$74,720,000.00
Municipal Library	ESTIMATED	\$1,811,297.93
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$74,350,836.00
Regional School District		
County Purposes	ESTIMATED	\$27,000,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$527,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$178,409,133.93

Revenue Anticipated, Excluding Tax Levy 49,726,676.08
 Budget Appropriations, before Reserve for Uncollected Taxes 134,790,974.01
 Total Non-Municipal Tax Levy \$101,877,836.00
 Amount to be Raised by Taxes - Before RUT \$186,942,133.93
 Reserve for Uncollected Taxes (RUT) \$1,699,999.33
 Total Amount to be Raised by Taxes \$188,642,133.26

% of Tax Collections used to Calculate RUT 99.10%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016 173,040,243.00
 Total Tax Levy, CY 2016 173,229,332.00
 % of Taxes Collected, CY 2016 99.89%

Delinquent Taxes - December 31, 2016 \$134,112.00

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	PARKING Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	249.42%	\$12,920,000.00	\$5,180,000.00	\$18,100,000.00	\$17,875,000.00		\$225,000.00					
08	Local Revenue	-2.75%	(\$339,296.28)	\$12,329,574.28	\$11,990,278.00	\$10,659,278.00		\$1,331,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$8,829,801.00	\$8,829,801.00	\$8,829,801.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	97.22%	\$70,000.00	\$72,000.00	\$142,000.00	\$142,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	1.24%	\$17,554.66	\$1,411,250.84	\$1,428,805.50	\$1,428,805.50							
08	Other Special Items	-74.26%	(\$31,062,261.57)	\$41,831,108.57	\$10,768,847.00	\$10,768,847.00							
15	Receipts from Delinquent Taxes	-94.45%	(\$390,773.61)	\$413,718.19	\$22,944.58	\$22,944.58							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.40%	(\$1,062,509.86)	\$75,782,509.86	\$74,720,000.00	\$74,720,000.00							
07	Minimum Library Tax	2.91%	\$51,287.00	\$1,760,010.93	\$1,811,297.93	\$1,811,297.93							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	39.47%	\$2,895,882.61	\$7,337,117.39	\$10,233,000.00	\$10,233,000.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-10.91%	(\$16,900,117.05)	\$154,947,091.06	\$138,046,974.01	\$136,490,974.01	\$0.00	\$1,556,000.00	\$0.00	\$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	PARKING Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	48.00	10.00	-1.48%	(\$77,279.00)	\$5,210,129.00	\$5,132,850.00	\$5,104,500.00	\$28,350.00							
21	Land-Use Administration	6.00		1.07%	\$5,000.00	\$468,000.00	\$473,000.00	\$473,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			1.18%	\$233,000.00	\$19,754,000.00	\$19,987,000.00	\$19,789,000.00		\$198,000.00						
25	Public Safety	420.00	55.00	2.32%	\$1,082,666.74	\$46,760,593.57	\$47,843,260.31	\$46,630,000.00	\$345,260.31	\$868,000.00						
26	Public Works	95.00		-4.41%	(\$362,477.08)	\$8,223,682.27	\$7,861,205.19	\$7,811,000.00	\$50,205.19							
27	Health and Human Services	11.00	2.00	-6.67%	(\$123,972.00)	\$1,858,986.00	\$1,735,014.00	\$872,000.00	\$863,014.00							
28	Parks and Recreation	13.00		-2.06%	(\$37,000.00)	\$1,795,000.00	\$1,758,000.00	\$1,758,000.00								
29	Education (including Library)	20.00	4.00	0.35%	\$6,297.93	\$1,805,000.00	\$1,811,297.93	\$1,811,297.93								
30	Unclassified			-13.33%	(\$120,000.00)	\$900,000.00	\$780,000.00	\$780,000.00								
31	Utilities and Bulk Purchases			-2.46%	(\$47,000.00)	\$1,910,000.00	\$1,863,000.00	\$1,863,000.00								
32	Landfill / Solid Waste Disposal			4.88%	\$293,000.00	\$6,007,000.00	\$6,300,000.00	\$6,300,000.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			2.76%	\$407,919.58	\$14,793,000.00	\$15,200,919.58	\$15,055,919.58		\$145,000.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			97.22%	\$70,000.00	\$72,000.00	\$142,000.00	\$142,000.00								
43	Court and Public Defender	14.00	1.00	-3.01%	(\$37,000.00)	\$1,229,000.00	\$1,192,000.00	\$1,192,000.00								
44	Capital			488.60%	\$317,592.00	\$65,000.00	\$382,592.00	\$20,000.00	\$337,592.00	\$25,000.00						
45	Debt			-3.38%	(\$478,195.00)	\$14,129,030.00	\$13,650,835.00	\$13,330,835.00		\$320,000.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			-0.39%	(\$40,241.00)	\$10,273,241.00	\$10,233,000.00	\$10,233,000.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	627.00	72.00	0.80%	\$1,092,312.17	\$136,954,661.84	\$138,046,974.01	\$134,866,552.51	\$1,624,421.50	\$0.00	\$1,556,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	421	\$95,436,100.00	4.42%	15A Public Schools	18	\$76,232,600.00	8.13%
2 Residential	11,229	\$1,384,354,164.00	64.06%	15B Other Schools	15	\$20,893,200.00	2.23%
3A/3B Farm			0.00%	15C Public Property	286	\$207,765,200.00	22.16%
4A Commercial	1,139	\$299,304,400.00	13.85%	15D Church and Charities	100	\$66,376,800.00	7.08%
4B Industrial	118	\$278,061,700.00	12.87%	15E Cemeteries & Graveyards	1	\$264,000.00	0.03%
4C Apartments	350	\$103,908,700.00	4.81%	15F Other Exempt	195	\$566,109,075.00	60.38%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	13,257	\$2,161,065,064.00	100.00%	Total	615	\$937,640,875.00	100.00%
Average Ratio (%), Assessed to True Value				39.94%			
Equalized Valuation, Taxable Properties				\$5,410,778,828.24			
Total # of property tax appeals filed in 2016				County Tax Board		920.00	
				State Tax Court		108.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				81.00			
Number of pending property tax appeals in State Tax Court				359.00			
Amount paid out by municipality for tax appeals in 2016				\$1,631,891.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				43.39%			

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 2016 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	6	\$165,414.71	\$9,856,500.00	\$782,113.28
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	6	165,414.71	9,856,500.00	782,113.28

**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	1.00	5.00	198,506.60	\$184,400.00				\$14,106.60
Supervisory Staff (Department Heads & Managers)	16.00		2,351,830.19	\$1,749,855.00		\$225,906.28	\$242,205.00	\$133,863.91
Police Officers (Including Superior Officers)	181.00		30,555,671.20	\$21,657,000.00	\$320,000.00	\$5,524,700.70	\$2,739,944.00	\$314,026.50
Fire Fighters (Including Superior Officers)	179.00		29,122,315.20	\$20,607,000.00	\$250,000.00	\$5,256,845.70	\$2,709,668.00	\$298,801.50
All Other Union Employees not listed above	236.00	66.00	19,278,353.21	\$12,558,751.00	\$565,000.00	\$1,621,334.75	\$3,572,523.00	\$960,744.45
All Other Non-Union Employees not listed above	14.00	1.00	1,473,368.49	\$1,134,638.00	\$40,000.00	\$1.68	\$211,929.00	\$86,799.81
Totals	627.00	72.00	82,980,044.88	\$57,891,644.00	\$1,175,000.00	\$12,628,789.11	\$9,476,269.00	\$1,808,342.77

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	190.00	\$11,350.00	\$2,156,500.00	179.00	\$10,251.00	\$1,834,929.00
Parent & Child	53.00	\$19,108.00	\$1,012,724.00	54.00	\$17,324.00	\$935,496.00
Employee & Spouse (or Partner)	73.00	\$23,473.00	\$1,713,529.00	80.00	\$20,502.00	\$1,640,160.00
Family	259.00	\$30,767.00	\$7,968,653.00	269.00	\$27,575.00	\$7,417,675.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,360,000.00)			(\$2,616,000.00)
Subtotal	575.00		\$9,491,406.00	582.00		\$9,212,260.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	128	\$8,872.00	\$1,135,616.00	130	\$8,838.00	\$1,148,940.00
Parent & Child	16	\$17,744.00	\$283,904.00	17	\$17,676.00	\$300,492.00
Employee & Spouse (or Partner)	150	\$17,744.00	\$2,661,600.00	117	\$17,676.00	\$2,068,092.00
Family	58	\$26,616.00	\$1,543,728.00	71	\$26,514.00	\$1,882,494.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	352.00		\$5,624,848.00	335.00		\$5,400,018.00
GRAND TOTAL	927.00		\$15,116,254.00	917.00		\$14,612,278.00

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)?

NO

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

	Gross Debt		Net Debt		Current Year	2018	2019	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$72,665,934.40	\$72,665,934.40	\$0.00	Utility Fund - Principal	\$205,000.00	\$205,000.00	\$210,000.00	\$2,040,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$115,000.00	\$104,700.00	\$100,600.00	\$444,300.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$2,518,000.00			
PARKING	\$2,660,000.00	\$2,652,274.80	\$7,725.20	Bond Anticipation Notes - Interest	\$1,293,000.00			
0			\$0.00	Bonds - Principal	\$3,101,000.00	\$3,025,233.81	\$3,085,179.85	\$103,652,736.28
0			\$0.00	Bonds - Interest	\$5,677,000.00	\$5,631,711.72	\$5,594,559.43	\$62,242,343.79
0			\$0.00	Loans & Other Debt - Principal	\$366,313.80	\$358,152.98	\$354,387.72	\$7,338,236.71
0			\$0.00	Loans & Other Debt - Interest	\$374,795.30	\$364,139.87	\$353,663.92	\$3,058,911.46
0			\$0.00	Total	\$13,650,109.10	\$9,688,938.38	\$9,698,390.92	\$178,776,528.24
Municipal Purposes				Total Principal	\$6,190,313.80	\$3,588,386.79	\$3,649,567.57	\$113,030,972.99
Debt Authorized	\$7,849,746.00		\$7,849,746.00	Total Interest	\$7,459,795.30	\$6,100,551.59	\$6,048,823.35	\$65,745,555.25
Notes Outstanding	\$54,144,000.00		\$54,144,000.00	% of Total Current Year Budget	9.89%			
Bonds Outstanding	\$113,399,575.64	\$16,002,110.71	\$97,397,464.93	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$250,719,256.04	\$91,320,319.91	\$159,398,936.13	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	<u>65,975</u>			Total Other				
Per Capita Gross Debt	<u>\$3,800.22</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	<u>\$2,416.05</u>			Rating	A3			
3 Yr. Average Property Valuation		<u>\$5,339,353,666.33</u>		Year of Last Rating	2016			
Net Debt as % of 3 Year Avg Property Valuation		<u>2.99%</u>		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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

The municipal tax levy in the Municipal Budget as Introduced is increasing from \$72,661,854 to \$74,720,000 for a change of \$1,058,146 or 1.44%. For the average Bayonne home this change would increase municipal taxes by \$60.73. It is important to note that this is only one component of your tax bill. Not yet determined is the amount to be raised for school and county taxes. These taxes are dependent upon the budgets adopted by the County Chosen Board of Freeholders and the Bayonne School Board. The amount to be raised for school debt service is part of the amount to be raised for school taxes.

The introduced 2016 budget includes funding increases for the following appropriations:

Pensions	\$282,000
Uniformed Fire Salaries	\$438,000
Uniformed Police Salaries	\$395,000
Total	\$1,115,000

The budget is under the amount allowed for both the Expenditure "CAP" and the Tax Levy "CAP".

The City is retiring \$11,999,000 of debt in 2076.

The City Bond Rating from Moodys is A3.

Health Benefit costs have remained stable due to employees being required to accept a less expensive plan as well as employees contributing an increasing share of the cost of health benefits.