



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0901_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Davis	6/30/2022	mayors.office@baynj.org

Chief Administrative Officer

Melissa		Mathews		mmathews@baynj.org
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Chief Financial Officer

Donna	L	Mauer		dmauer@baynj.org
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Municipal Clerk

Madelene	C	Medina		mmedina@baynj.org
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Registered Municipal Accountant

Mark		Bednarz		mbednarz@dgdcpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sharon		Ashe-Nadrowski	6/30/2000	snadrowski@baynj.org
Juan		Perez	6/30/2022	jperez@baynj.org
Cornelius		Carroll III	6/30/2022	ncarroll@baynj.org
Salvatore		Gullace	6/30/2022	sgullace@baynj.org
Gary		LaPelusa, Sr.	6/30/2022	glapelusa@baynj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	3.626	\$79,137,816.84	42.02%	\$0.00	Municipal Purpose Tax	ACTUAL	\$93,622,034.43
Municipal Library	0.097	\$2,116,781.16	1.12%	\$0.00	Municipal Library	ACTUAL	\$2,368,506.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.482	\$10,521,000.00	5.59%	\$0.00	Local School District	ACTUAL	
Regional School District	3.147	\$68,688,020.00	36.47%	\$0.00	Regional School District	ACTUAL	\$69,374,900.00
County Purposes	1.247	\$27,226,050.80	14.46%	\$0.00	County Purposes	ACTUAL	\$28,990,946.90
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$648,631.15	0.34%	\$0.00	County Open Space	ACTUAL	\$31,155.28
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	8.629	\$188,338,299.95	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$194,387,542.61
Total Taxable Valuation as of October 1, 2019 <u>\$7,578,100,324.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$400,644.00</u>					Revenue Anticipated, Excluding Tax Levy <u>47,260,455.21</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>141,520,946.51</u> Total Non-Municipal Tax Levy <u>\$98,397,002.18</u> Amount to be Raised by Taxes - Before RUT <u>\$192,657,493.48</u> Reserve for Uncollected Taxes (RUT) <u>\$1,730,049.13</u> Total Amount to be Raised by Taxes <u>\$194,387,542.61</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>99.11%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2019		<u>186,882,892.91</u>
	3.626	1.096	-69.77%		Total Tax Levy, CY 2019		<u>188,056,963.80</u>
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2019 <u>99.38%</u> Delinquent Taxes - December 31, 2019 <u>\$486,503.79</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$79,137,816.84	\$93,622,034.43	18.30%	\$14,484,217.59			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$4,391.06	#DIV/0!	\$4,391.06			

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-49.68%	(\$7,158,000.00)	\$14,408,000.00	\$7,250,000.00	\$7,000,000.00		\$250,000.00					
08	Local Revenue	3.41%	\$407,339.44	\$11,956,224.59	\$12,363,564.03	\$11,086,564.03		\$1,277,000.00					
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	0.00%	\$0.00	\$52,000.00	\$52,000.00	\$52,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-56.05%	(\$8,122,087.03)	\$14,490,493.79	\$6,368,406.76	\$6,368,406.76							
08	Other Special Items	15.65%	\$1,860,822.33	\$11,887,861.09	\$13,748,683.42	\$13,748,683.42							
15	Receipts from Delinquent Taxes	-35.85%	(\$97,785.00)	\$272,785.00	\$175,000.00	\$175,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	4.96%	\$3,924,141.59	\$79,137,816.84	\$83,061,958.43	\$83,061,958.43							
07	Minimum Library Tax	11.89%	\$251,724.84	\$2,116,781.16	\$2,368,506.00	\$2,368,506.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	0.37%	\$39,076.00	\$10,521,000.00	\$10,560,076.00	\$10,560,076.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.79%	(\$8,894,767.83)	\$153,672,763.47	\$144,777,995.64	\$143,250,995.64	\$0.00	\$1,527,000.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	57.00	8.00	17.05%	\$922,404.00	\$5,410,500.00	\$6,332,904.00	\$6,205,550.00	\$127,354.00							
21 Land-Use Administration	-4.00		10.47%	\$53,000.00	\$506,000.00	\$559,000.00	\$559,000.00								
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23 Insurance			3.86%	\$678,800.00	\$17,586,000.00	\$18,264,800.00	\$18,124,800.00			\$140,000.00					
25 Public Safety	397.00	52.00	-0.99%	(\$463,418.45)	\$47,003,547.30	\$46,540,128.85	\$45,002,000.00	\$570,128.85		\$968,000.00					
26 Public Works	104.00	16.00	24.21%	\$1,881,189.46	\$7,770,000.00	\$9,651,189.46	\$7,297,955.00	\$2,353,234.46							
27 Health and Human Services	14.00		361.71%	\$3,585,934.45	\$991,388.00	\$4,577,322.45	\$1,095,100.00	\$3,482,222.45							
28 Parks and Recreation	8.00	101.00	-8.14%	(\$408,000.00)	\$5,015,000.00	\$4,607,000.00	\$4,583,000.00	\$24,000.00							
29 Education (including Library)	20.00	5.00	11.89%	\$251,724.84	\$2,116,781.16	\$2,368,506.00	\$2,368,506.00								
30 Unclassified			232.15%	\$1,349,962.75	\$381,500.00	\$1,931,462.75	\$1,931,462.75								
31 Utilities and Bulk Purchases			-2.76%	(\$58,000.00)	\$2,103,000.00	\$2,045,000.00	\$2,045,000.00								
32 Landfill / Solid Waste Disposal			-2.50%	(\$105,000.00)	\$4,205,000.00	\$4,100,000.00	\$4,100,000.00								
35 Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36 Statutory Expenditures			-10.28%	(\$1,801,168.00)	\$17,514,052.00	\$15,712,884.00	\$15,606,084.00			\$106,800.00					
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.00%	\$0.00	\$52,000.00	\$52,000.00	\$52,000.00								
43 Court and Public Defender	17.00		9.56%	\$116,000.00	\$1,214,000.00	\$1,330,000.00	\$1,330,000.00								
44 Capital			-72.73%	(\$800,000.00)	\$1,100,000.00	\$300,000.00	\$300,000.00								
45 Debt			0.63%	\$85,513.00	\$13,637,852.00	\$13,723,365.00	\$13,411,165.00			\$312,200.00					
46 Deferred Charges			801.01%	\$347,878.00	\$43,430.00	\$391,308.00	\$391,308.00								
48 Debt - Type I School District			0.37%	\$39,076.00	\$10,521,000.00	\$10,560,076.00	\$10,560,076.00								
50 Reserve for Uncollected Taxes			3.21%	\$53,837.44	\$1,676,211.69	\$1,730,049.13	\$1,730,049.13								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	621.00	182.00	4.12%	\$5,729,733.49	\$139,048,262.15	\$144,777,995.64	\$136,694,055.88	\$6,556,939.76	\$0.00	\$1,527,000.00	\$0.00	\$0.00	\$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	1.00	5.00	229,188.00	\$175,000.00		\$30,366.00	\$18,350.00	\$5,472.00
Supervisory Staff (Department Heads & Managers)	17.00		2,233,904.00	\$1,765,000.00		\$86,275.00	\$367,125.00	\$15,504.00
Police Officers (Including Superior Officers)	174.00	2.00	32,127,204.00	\$19,600,000.00	\$900,000.00	\$6,542,096.00	\$4,924,099.00	\$161,009.00
Fire Fighters (Including Superior Officers)	159.00		29,507,562.00	\$18,550,000.00	\$950,000.00	\$5,910,197.00	\$3,952,360.00	\$145,005.00
All Other Union Employees not listed above	273.00	101.00	20,954,655.00	\$16,521,305.00	\$850,000.00	\$175.00	\$3,242,165.00	\$341,010.00
All Other Non-Union Employees not listed above			0.00					
Totals	624.00	108.00	85,052,513.00	\$56,611,305.00	\$2,700,000.00	\$12,569,109.00	\$12,504,099.00	\$668,000.00

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	212.00	\$8,496.00	\$1,801,152.00	202.00	\$8,808.00	\$1,779,216.00
Parent & Child	64.00	\$15,204.00	\$973,056.00	71.00	\$15,768.00	\$1,119,528.00
Employee & Spouse (or Partner)	67.00	\$16,980.00	\$1,137,660.00	78.00	\$17,616.00	\$1,374,048.00
Family	188.00	\$23,700.00	\$4,455,600.00	207.00	\$24,565.00	\$5,084,955.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,800,000.00)			\$3,306,604.00
Subtotal	531.00		\$5,567,468.00	558.00		\$12,664,351.00
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	188	\$3,600.00	\$676,800.00	176	\$3,588.00	\$631,488.00
Parent & Child	17	\$11,500.00	\$195,500.00	16	\$11,100.00	\$177,600.00
Employee & Spouse (or Partner)	166	\$11,700.00	\$1,942,200.00	117	\$11,500.00	\$1,345,500.00
Family	89	\$24,000.00	\$2,136,000.00	89	\$23,475.00	\$2,089,275.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	460.00		\$4,950,500.00	398.00		\$4,243,863.00
GRAND TOTAL	991.00		\$10,517,968.00	956.00		\$16,908,214.00

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			Current Year			
Deductions	Net Debt		Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt	\$52,735,157.97	\$0.00	\$220,000.00	\$230,000.00	\$235,000.00	\$1,355,000.00
Regional School Debt		\$0.00	\$92,200.00	\$41,700.00	\$37,100.00	\$97,250.00
Utility Fund Debt			\$988,641.00			
0	\$2,149,400.00	\$1,939,516.40	\$1,268,800.00			
0		\$0.00	\$4,159,837.00	\$5,717,932.92	\$5,985,327.00	\$62,528,781.25
0		\$0.00	\$6,281,997.00	\$9,822,698.25	\$9,841,448.00	\$6,952,254.00
0		\$0.00	\$711,890.00	\$721,999.00	\$711,890.00	\$2,451,254.00
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes			Total	\$13,723,365.00	\$16,534,330.17	\$16,810,765.00
Debt Authorized	\$14,049,746.00	\$14,049,746.00	Total Principal	\$6,080,368.00	\$6,669,931.92	\$6,932,217.00
Notes Outstanding	\$39,072,000.00	\$39,072,000.00	Total Interest	\$7,642,997.00	\$9,864,398.25	\$9,878,548.00
Bonds Outstanding	\$123,817,346.00	\$107,423,676.19	% of Total Current Year Budget	9.48%		
Loans and Other Debt		\$0.00				
Total (Current Year)	\$231,823,649.97	\$162,484,938.59	Description	Debt Not Listed Above		
Population (2010 census)	65,975		Total Guarantees - Governmental			
Per Capita Gross Debt	\$3,513.81		Total Guarantees - Other			
Per Capita Net Debt	\$2,462.83		Total Capital/Equipment Leases			
3 Yr. Average Property Valuation	\$5,879,548,722.67		Total Other			
Net Debt as % of 3 Year Avg Property Valuation	2.76%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
			Rating	A#		
			Year of Last Rating	2020		
			Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - Notes

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