



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 |
|------------|-------------|-----------|--------------|-----------------------------|
| Sean | | Spiller | 6/30/2024 | sspiller@montclairnjusa.org |

Chief Administrative Officer

| | | | | |
|---------|--|----------|--|------------------------------|
| Timothy | | Stafford | | tstafford@montclairnjusa.org |
|---------|--|----------|--|------------------------------|

Chief Financial Officer

| | | | | |
|---------|--|-----|--|-------------------------|
| Padmaja | | Rao | | prao@montclairnjusa.org |
|---------|--|-----|--|-------------------------|

Municipal Clerk

| | | | | |
|----------|--|-----------------|--|----------------------------|
| Angelese | | Bermudez Nieves | | anieves@montclairnjusa.org |
|----------|--|-----------------|--|----------------------------|

Registered Municipal Accountant

| | | | | |
|-------|--|--------|--|-------------------|
| David | | Gannon | | dgannon@pkfod.com |
|-------|--|--------|--|-------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|--------------|--------------|---------------------------------|
| William | | Hurlock | 6/30/2024 | whurlock@montclairnjusa.org |
| Robin | | Schlager | 6/30/2024 | rschlager@montclairnjusa.org |
| Lori | | Price Abrams | 6/30/2024 | lpriceabrams@montclairnjusa.org |
| David | | Cummings | 6/30/2024 | dcummings@montclairnjusa.org |
| Peter | | Yacobellis | 6/30/2024 | pyacobellis@montclairnjusa.org |
| Robert | | Russo | 6/30/2024 | rrusso@montclairnjusa.org |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| <u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u> | | | | |
|---|---------------|-------------------------|----------------|--------------------|
| | Calendar Year | Calendar Year | % of | Avg Residential |
| | Tax Rate | Tax Levy | Total Levy | Taxpayer Impact |
| Municipal Purpose Tax | 0.783 | \$55,433,295.00 | 24.55% | \$4,924.27 |
| Municipal Library | 0.037 | \$2,628,769.07 | 1.16% | \$233.52 |
| Municipal Open Space | | | 0.00% | \$0.00 |
| Municipal Arts and Culture | | | 0.00% | \$0.00 |
| Fire Districts (avg. rate/total levies) | | | 0.00% | \$0.00 |
| Other Special Districts (total levies) | | \$726,010.00 | 0.32% | \$0.00 |
| Local School District | 1.815 | \$128,495,249.74 | 56.90% | \$11,414.54 |
| Regional School District | | | 0.00% | \$0.00 |
| County Purposes | 0.527 | \$37,337,478.02 | 16.53% | \$3,316.78 |
| County Library | | | 0.00% | \$0.00 |
| County Board of Health | | | 0.00% | \$0.00 |
| County Open Space | 0.017 | \$1,195,560.86 | 0.53% | \$106.20 |
| Other County Levies (total) | | | 0.00% | \$0.00 |
| Total (Calendar Year 2020 Budget) | 3.179 | \$225,816,362.69 | 100.00% | \$19,995.31 |

| <u>Current Year 2021 Budget</u> | | |
|---|------------------|-------------------------|
| Taxes | Actual/Estimated | Tax Levy |
| Municipal Purpose Tax | ACTUAL | \$56,694,090.58 |
| Municipal Library | ACTUAL | \$2,680,151.51 |
| Municipal Open Space | | |
| Municipal Arts and Culture | | |
| Fire Districts (total levies) | | |
| Other Special Districts (total levies) | ACTUAL | \$665,760.00 |
| Local School District | ACTUAL | \$131,280,813.00 |
| Regional School District | | |
| County Purposes | ESTIMATED | \$38,270,914.97 |
| County Library | | |
| County Board of Health | | |
| County Open Space | ESTIMATED | \$1,225,449.88 |
| Other County Levies (total) | | |
| Total ESTIMATED amount to be raised by taxes | | \$230,817,179.94 |

| | |
|---|-------------------------|
| Revenue Anticipated, Excluding Tax Levy | 25,977,141.23 |
| Budget Appropriations, before Reserve for Uncollected Taxes | 82,115,863.20 |
| Total Non-Municipal Tax Levy | \$171,442,937.85 |
| Amount to be Raised by Taxes - Before RUT | \$227,581,659.82 |
| Reserve for Uncollected Taxes (RUT) | \$3,235,520.12 |
| Total Amount to be Raised by Taxes | \$230,817,179.94 |

| | |
|--|--------|
| % of Tax Collections used to Calculate RUT | 98.60% |
|--|--------|

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

| <u>Tax Collections - ACTUAL as of Prior Year</u> | |
|--|----------------|
| Total Tax Revenue, Collections CY 2020 | 223,478,698.56 |
| Total Tax Levy, CY 2020 | 226,404,621.84 |
| % of Taxes Collected, CY 2020 | 98.71% |
| Delinquent Taxes - December 31, 2020 | \$2,925,923.28 |

Total Taxable Valuation as of October 1, 2020 \$7,101,614,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$629,000.00

Prior Year to Current Year Comparison

| <u>Comparison - Municipal Purposes Tax Rate</u> | | |
|---|--------------|----------------|
| Prior Year | Current Year | % Change (+/-) |
| 0.783 | 0.798 | 1.93% |

| <u>Comparison - Municipal Purposes Tax Levy</u> | | | |
|---|-----------------|----------------|-----------------|
| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) |
| \$55,433,295.00 | \$56,694,090.58 | 2.27% | \$1,260,795.58 |

| <u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u> | | | |
|--|--------------|----------------|-----------------|
| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) |
| \$4,924.27 | \$5,019.42 | 1.93% | \$95.15 |

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 | Sewer Utility | Parking Utility | Utility | Utility |
|------|---|---|--|---|--|-------------------|----------------------|--------------------------------|------------------|------------------|--------------------|---------|---------|
| 08 | Surplus | 29.79% | \$3,223,074.01 | \$10,818,925.99 | \$14,042,000.00 | \$9,450,000.00 | | | \$1,700,000.00 | \$1,392,000.00 | \$1,500,000.00 | | |
| 08 | Local Revenue | -5.80% | (\$1,183,839.89) | \$20,426,168.57 | \$19,242,328.68 | \$2,157,000.00 | | | \$7,146,956.18 | \$7,174,309.99 | \$2,764,062.51 | | |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.00 | \$2,967,066.00 | \$2,967,066.00 | \$2,967,066.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -0.58% | (\$4,347.00) | \$751,347.00 | \$747,000.00 | \$747,000.00 | | | | | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | |
| 11 | Shared Services Agreements | 8.43% | \$99,094.42 | \$1,176,033.58 | \$1,275,128.00 | \$1,275,128.00 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 10 | Public and Private Revenue | -64.76% | (\$456,288.80) | \$704,586.25 | \$248,297.45 | \$248,297.45 | | | | | | | |
| 08 | Other Special Items | -5.37% | (\$367,681.71) | \$6,850,331.49 | \$6,482,649.78 | \$6,482,649.78 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | 6.22% | \$155,122.04 | \$2,494,877.96 | \$2,650,000.00 | \$2,650,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | 0.72% | \$403,259.35 | \$56,290,831.23 | \$56,694,090.58 | \$56,694,090.58 | | | | | | | |
| 07 | Minimum Library Tax | 1.95% | \$51,382.44 | \$2,628,769.07 | \$2,680,151.51 | \$2,680,151.51 | | | | | | | |
| 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 | 4.74% | \$373,057.26 | \$7,869,942.74 | \$8,243,000.00 | \$8,243,000.00 | | | | | | | |
| 08 | Deficit General Budget | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| | Total | 2.03% | \$2,292,832.12 | \$112,978,879.88 | \$115,271,712.00 | \$93,594,383.32 | \$0.00 | \$0.00 | \$8,846,956.18 | \$8,566,309.99 | \$4,264,062.51 | \$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 | Sewer Utility | Parking Utility | Utility | Utility |
|-------|--------------------|---------------------|------------------------------------|-------------------------------------|--|---|-----------------|------------------------|-------------------|-----------------------------|----------------|----------------|-----------------|---------|---------|
| 20 | 34.00 | 9.00 | 3.08% | \$132,722.38 | 4,315,797.78 | 4,448,520.16 | 4,448,520.16 | | | | | | | | |
| 21 | 3.00 | 1.00 | -17.46% | (\$98,953.05) | 566,819.15 | 467,866.10 | 467,866.10 | | | | | | | | |
| 22 | 12.00 | 12.00 | -5.95% | (\$93,904.75) | 1,578,958.31 | 1,485,053.56 | 1,485,053.56 | | | | | | | | |
| 23 | | | -1.25% | (\$100,000.00) | 7,985,000.00 | 7,885,000.00 | 7,885,000.00 | | | | | | | | |
| 25 | 219.00 | 62.00 | 2.38% | \$615,109.82 | 25,858,633.47 | 26,473,743.29 | 26,361,052.57 | 112,690.72 | | | | | | | |
| 26 | 79.00 | 4.00 | -4.02% | (\$822,257.71) | 20,456,864.88 | 19,634,607.17 | 5,540,544.93 | \$38,713.23 | | | 5,405,869.79 | 6,201,045.44 | 2,448,433.78 | | |
| 27 | 21.00 | 6.00 | -8.48% | (\$198,503.72) | 2,341,154.50 | 2,142,650.78 | 2,045,757.28 | 96,893.50 | | | | | | | |
| 28 | 4.00 | | 10.47% | \$86,602.74 | 827,217.58 | 913,820.32 | 913,820.32 | | | | | | | | |
| 29 | | | -11.83% | (\$415,910.44) | 3,515,910.44 | 3,100,000.00 | 3,100,000.00 | | | | | | | | |
| 30 | | | -69.13% | (\$700,000.00) | 1,012,575.53 | 312,575.53 | 312,575.53 | | | | | | | | |
| 31 | | | -7.73% | (\$150,000.00) | 1,940,000.00 | 1,790,000.00 | 1,790,000.00 | | | | | | | | |
| 32 | 17.00 | | 8.26% | \$231,856.13 | 2,807,686.67 | 3,039,542.80 | 3,039,542.80 | | | | | | | | |
| 35 | | | #DIV/0! | \$0.00 | | - | | | | | | | | | |
| 36 | | | 6.10% | \$620,174.34 | 10,159,165.47 | 10,779,339.81 | 10,091,360.14 | | | | 291,086.39 | 195,264.55 | 201,628.73 | | |
| 37 | | | #DIV/0! | \$0.00 | | - | | | | | | | | | |
| 42 | | | 4.99% | \$60,573.00 | 1,214,555.00 | 1,275,128.00 | 1,275,128.00 | | | | | | | | |
| 43 | | | -0.69% | (\$5,120.30) | 742,409.77 | 737,289.47 | 737,289.47 | | | | | | | | |
| 44 | 12.00 | | 30.52% | \$1,489,388.22 | 4,880,500.00 | 6,369,888.22 | 1,934,888.22 | | | | 1,800,000.00 | 2,035,000.00 | 600,000.00 | | |
| 45 | | | -7.36% | (\$962,925.98) | 13,081,092.65 | 12,118,166.67 | 9,619,166.67 | | | | 1,350,000.00 | 135,000.00 | 1,014,000.00 | | |
| 46 | | | -17.43% | (\$84,433.24) | 484,433.24 | 400,000.00 | 400,000.00 | | | | | | | | |
| 48 | | | -1.94% | (\$171,500.00) | 8,834,500.00 | 8,663,000.00 | 8,663,000.00 | | | | | | | | |
| 50 | | | -2.05% | (\$67,769.25) | 3,303,289.37 | 3,235,520.12 | 3,235,520.12 | | | | | | | | |
| 55 | | | #DIV/0! | \$0.00 | | - | | | | | | | | | |
| Total | 401.00 | 94.00 | -0.55% | (\$634,851.82) | \$115,906,563.81 | \$115,271,711.99 | \$93,346,085.87 | \$248,297.45 | \$0.00 | \$0.00 | \$8,846,956.18 | \$8,566,309.99 | \$4,264,062.51 | \$0.00 | \$0.00 |

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

| <i>Revenues at Risk</i> | <i>Non-recurring appropriation reductions</i> | <i>Future Year Appropriation Increases</i> | <i>Structural Imbalance Offsets</i> | Line Item. Put "X" in cell to the left that corresponds to the type of imbalance. | Amount | Comment/Explanation |
|-------------------------|---|--|-------------------------------------|---|---------------|----------------------------|
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| Property Tax Assessments - Taxable Properties (October 1, 2020 Value) | | | |
|--|---------------|---------------------------|----------------|
| | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 270 | \$26,461,900.00 | 0.37% |
| 2 Residential | 9,601 | \$6,038,567,900.00 | 85.03% |
| 3A/3B Farm | 0 | \$0.00 | 0.00% |
| 4A Commercial | 606 | \$693,817,200.00 | 9.77% |
| 4B Industrial | 2 | \$5,023,000.00 | 0.07% |
| 4C Apartments | 159 | \$328,114,900.00 | 4.62% |
| 5A/5B Railroad | 22 | \$60,000.00 | 0.00% |
| 6A/6B Business Personal Property | 1 | \$9,629,400.00 | 0.14% |
| Total | 10,661 | \$7,101,674,300.00 | 100.00% |
| Average Ratio (%), Assessed to True Value | | 88.05% | |
| Equalized Valuation, Taxable Properties | | \$8,065,501,760.36 | |
| Total # of property tax appeals filed in 2020 | | County Tax Board | 129.00 |
| | | State Tax Court | 199.00 |
| Number of 2020 County Tax Board decisions appealed to Tax Court | | | 43.00 |
| Number of pending property tax appeals in State Tax Court | | | 489.00 |
| Amount paid out by municipality for tax appeals in 2020 | | | |

| Property Tax Assessments - Exempt Properties (October 1, 2020 Value) | | | |
|---|--------------|-------------------------|----------------|
| | # of Parcels | Assessed Value | % of Total |
| 15A Public Schools | 17 | \$158,964,700.00 | 20.39% |
| 15B Other Schools | 26 | \$98,892,800.00 | 12.68% |
| 15C Public Property | 164 | \$138,405,000.00 | 17.75% |
| 15D Church and Charities | 101 | \$173,035,600.00 | 22.19% |
| 15E Cemeteries & Graveyards | 5 | \$9,783,100.00 | 1.25% |
| 15F Other Exempt | 235 | \$200,634,300.00 | 25.73% |
| Total | 548 | \$779,715,500.00 | 100.00% |
| Percentage of Exempt vs. Non-Exempt Properties | | 10.98% | |

| 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 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
Long Term Tax Exemptions

| Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | |
|---|--|---------------------|-----------------------|--|---|--|---------------|----------------|--|---|--|---------------|----------------|--|---|--|-------------------------|-----------------------|--|
| Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate |
| Lackawanna - 20 Glenridge Ave (42156) | Aff Housing | \$164,696.85 | 7,457,900.00 | \$237,086.64 | | | | | | | | | | | | | | | |
| Walnut Street (4308/4) | Aff Housing | \$162,166.81 | 9,654,700.00 | \$306,922.91 | | | | | | | | | | | | | | | |
| (340) Orange Road (2904/71) | Aff Housing | \$96,817.19 | 8,632,800.00 | \$274,436.71 | | | | | | | | | | | | | | | |
| DCH MAP - Orange Garage (1404) | Parking Deck | \$63,900.00 | 10,560,600.00 | \$335,721.47 | | | | | | | | | | | | | | | |
| UnionGardens - 40 Greenwood Ave | Aff Housing | \$110,000.00 | 8,527,300.00 | \$271,082.87 | | | | | | | | | | | | | | | |
| 11 Elm Street (3102/15) | Aff Housing | \$16,710.10 | 898,800.00 | \$28,572.85 | | | | | | | | | | | | | | | |
| Pineridge - 60 Glenridge Ave (4201) | Aff Housing | \$23,986.50 | 6,331,100.00 | \$201,265.67 | | | | | | | | | | | | | | | |
| 11 Pine Street aka 15 Pine (4201/6) | Other | \$344,110.00 | 18,314,200.00 | \$582,208.42 | | | | | | | | | | | | | | | |
| Herod Development-48 S Park (220) | Commercial | \$102,516.78 | 7,728,000.00 | \$245,673.12 | | | | | | | | | | | | | | | |
| 55 Glenridge Ave (421/21) | Aff Housing | \$3,306.67 | 786,100.00 | \$24,990.12 | | | | | | | | | | | | | | | |
| Centro Verde (1404/11 & 13 Qual X) | Comm/Indust. | \$1,293,613.99 | 37,865,800.00 | \$1,203,753.78 | | | | | | | | | | | | | | | |
| Sienna - 48 S Park Residential 98 U | Residential | \$1,227,752.37 | 42,913,400.00 | \$1,364,216.99 | | | | | | | | | | | | | | | |
| JHP Orange 2013 Urban Renewal, L | Comm/Indust. | \$634,713.52 | 21,941,300.00 | \$697,513.93 | | | | | | | | | | | | | | | |
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| Total Long Term Exemptions - Column Total | | 4,244,290.78 | 181,612,000.00 | 5,773,445.48 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 |
| Mark "X" if Grand Total | X | | | | | | | | | | | | | | Total Long Term Exemptions - GRAND TOTAL | ##### | \$181,612,000.00 | \$5,773,445.48 | |

**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 | | 7.00 | 136,706.87 | \$49,100.00 | | | \$83,850.72 | \$3,756.15 |
| Supervisory Staff (Department Heads & Managers) | 17.00 | | 3,611,308.35 | \$2,602,933.62 | | \$393,303.27 | \$415,947.04 | \$199,124.42 |
| Police Officers (Including Superior Officers) | 110.00 | | 19,901,740.28 | \$12,743,757.58 | \$800,000.00 | \$4,125,154.33 | \$2,036,443.89 | \$196,384.48 |
| Fire Fighters (Including Superior Officers) | 83.00 | | 14,125,827.81 | \$8,921,868.37 | \$750,000.00 | \$2,888,008.79 | \$1,425,708.57 | \$140,242.09 |
| All Other Union Employees not listed above | 173.00 | 83.00 | 20,621,815.61 | \$14,475,692.19 | \$500,000.00 | \$2,187,277.09 | \$2,313,205.88 | \$1,145,640.45 |
| All Other Non-Union Employees not listed above | 18.00 | 4.00 | 2,264,681.92 | \$1,632,321.62 | | \$246,643.80 | \$260,843.90 | \$124,872.60 |
| Totals | 401.00 | 94.00 | 60,662,080.85 | \$40,425,673.37 | \$2,050,000.00 | \$9,840,387.27 | \$6,536,000.00 | \$1,810,020.20 |

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

No

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 | 116.00 | \$11,257.53 | \$1,305,873.48 | 120.00 | \$11,150.54 | \$1,338,064.80 |
| Parent & Child | 48.00 | \$20,718.07 | \$994,467.36 | 46.00 | \$20,365.29 | \$936,803.34 |
| Employee & Spouse (or Partner) | 39.00 | \$22,595.86 | \$881,238.54 | 37.00 | \$22,280.15 | \$824,365.55 |
| Family | 119.00 | \$31,682.79 | \$3,770,252.01 | 120.00 | \$31,318.48 | \$3,758,217.60 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$1,834,864.00) | | | (\$1,697,159.61) |
| Subtotal | 322.00 | | \$5,116,967.39 | 323.00 | | \$5,160,291.68 |
| <u>Elected Officials - Health Benefits - Annual Cost</u> | | | | | | |
| Single Coverage | 0 | \$11,743.92 | \$0.00 | 1 | \$1,763.76 | \$1,763.76 |
| Parent & Child | 1 | \$21,021.60 | \$21,021.60 | 1 | \$20,662.80 | \$20,662.80 |
| Employee & Spouse (or Partner) | 0 | \$23,487.84 | \$0.00 | 1 | \$23,087.04 | \$23,087.04 |
| Family | 2 | \$32,765.52 | \$65,531.04 | 1 | \$4,920.84 | \$4,920.84 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$2,725.84) | | | (\$1,929.20) |
| Subtotal | 3.00 | | \$83,826.80 | 4.00 | | \$48,505.24 |
| <u>Retirees - Health Benefits - Annual Cost</u> | | | | | | |
| Single Coverage | 32 | \$6,177.00 | \$197,664.00 | 30 | \$5,351.99 | \$160,559.76 |
| Parent & Child | 0 | \$0.00 | \$0.00 | 1 | \$14,429.16 | \$14,429.16 |
| Employee & Spouse (or Partner) | 21 | \$12,011.22 | \$252,235.62 | 21 | \$10,331.54 | \$216,962.28 |
| Family | 1 | \$28,498.20 | \$28,498.20 | 1 | \$25,560.36 | \$25,560.36 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$20,242.23) | | | (\$19,837.39) |
| Subtotal | 54.00 | | \$458,155.59 | 53.00 | | \$397,674.17 |
| GRAND TOTAL | 379.00 | | \$5,658,949.78 | 380.00 | | \$5,606,471.09 |

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

| Organization/Individuals Eligible for Benefit | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Legal basis for benefit (check applicable items) | | |
|---|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| | | | Approved Labor Agreement | Local Ordinance | Individual Employment Agreement |
| Police | 11177.16 | \$4,339,558.78 | X | | |
| Community Services | 3339.03 | \$846,193.02 | X | | |
| Utilities | 852.01 | \$245,015.24 | X | | |
| Manager's Office | 428.18 | \$195,118.85 | X | X | |
| Attorney's Office | 46.48 | \$18,485.64 | X | X | |
| Municipal Court | 259.15 | \$74,525.83 | X | X | |
| Clerk's Office | 62.67 | \$17,932.11 | X | X | |
| Finance | 242.63 | \$102,251.81 | X | X | X |
| Health & Animal Control | 553.36 | \$202,225.55 | X | X | |
| Recreation | 112.09 | \$35,660.41 | X | X | |
| Planning | 47.42 | \$20,831.81 | X | X | |
| Fire & Code enforcement | 9336.40 | \$4,245,027.25 | X | | |
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| Totals | 26456.58 | \$10,342,826.31 | | | |
| Total Funds Reserved as of end of 2020 | | \$2,412,762.30 | | | |
| Total Funds Appropriated in 2021 | | \$0.00 | | | |

UFB-9 Accumulated Absence Liability

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 | \$64,608,781.90 | \$64,608,781.90 | \$0.00 | Utility Fund - Principal | \$1,690,366.62 | \$1,493,484.54 | \$1,442,784.71 | \$16,080,004.24 |
| Regional School Debt | | | \$0.00 | Utility Fund - Interest | \$786,225.72 | \$721,699.01 | \$786,634.67 | \$4,126,326.97 |
| Utility Fund Debt | | | | Bond Anticipation Notes - Principal | | | | |
| Arts and Culture | | | \$0.00 | Bond Anticipation Notes - Interest | | | | |
| Water | \$6,147,130.11 | \$6,147,130.11 | \$0.00 | Bonds - Principal | \$13,065,000.00 | \$13,165,000.00 | \$14,390,000.00 | \$78,870,000.00 |
| Sewer | \$2,364,824.41 | \$2,364,824.41 | \$0.00 | Bonds - Interest | \$4,282,467.45 | \$3,773,675.00 | \$3,244,250.00 | \$8,865,681.25 |
| Parking | \$11,985,000.00 | \$11,985,000.00 | \$0.00 | Loans & Other Debt - Principal | \$125,576.25 | \$124,869.28 | \$122,697.67 | \$462,760.09 |
| 0 | | | \$0.00 | Loans & Other Debt - Interest | \$6,787.34 | \$5,065.47 | \$3,337.81 | \$2,410.62 |
| 0 | | | \$0.00 | Total | \$19,956,423.38 | \$19,283,793.30 | \$19,989,704.86 | \$108,407,183.17 |
| <u>Municipal Purposes</u> | | | | Total Principal | \$14,880,942.87 | \$14,783,353.82 | \$15,955,482.38 | \$95,412,764.33 |
| Debt Authorized | \$9,094,647.53 | | \$9,094,647.53 | Total Interest | \$5,075,480.51 | \$4,500,439.48 | \$4,034,222.48 | \$12,994,418.84 |
| Notes Outstanding | | | \$0.00 | % of Total Current Year Budget | 17.31% | | | |
| Bonds Outstanding | \$62,550,000.00 | | \$62,550,000.00 | Description | Debt Not Listed Above | | | |
| Loans and Other Debt | \$835,902.43 | | \$835,902.43 | Total Guarantees - Governmental | | | | |
| Total (Current Year) | \$157,586,286.38 | \$85,105,736.42 | \$72,480,549.96 | Total Guarantees - Other | | | | |
| Population (2010 census) | 38,658 | | | Total Capital/Equipment Leases | | | | |
| Per Capita Gross Debt | \$4,076.42 | | | Total Other | | | | |
| Per Capita Net Debt | \$1,874.92 | | | Bond Rating | Moody's | Standard & Poors | Fitch | |
| 3 Yr. Average Property Valuation | | \$7,899,590,815.00 | | Rating | | AAA | | |
| Net Debt as % of 3 Year Avg Property Valuation | | 0.92% | | Year of Last Rating | | 2020 | | |
| | | | | Mark "X" if Municipality has no bond rating | | | | |

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Providing or Receiving Services? | Providing Services To/Receiving Services From | Type of Shared Service Provided | Notes (Enter more specifics if needed) | Begin Date | End Date | Amount to be Received/Paid |
|----------------------------------|---|---------------------------------|--|------------|----------|----------------------------|
| Providing | Cedar Gove, Verona and Nutley | Health Services | | | | \$196,253.00 |
| Providing | Glen Ridge | Fire Services | | | | \$910,738.00 |
| Providing | Montclair BOE | School Resource Officer | | | | \$140,000.00 |
| Providing | Livingston | Municipal Court Admin | | | | \$28,137.00 |
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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Providing or Receiving Services? | Providing Services To/Receiving Services From | Type of Shared Service Provided | Notes (Enter more specifics if needed) | Begin Date | End Date | Amount to be Received/Paid |
|----------------------------------|---|---------------------------------|--|------------|----------|----------------------------|
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USER FRIENDLY BUDGET SECTION - Notes

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