



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**

**Filename:** 2005\_fbi\_2021.xlsm

**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
Colleen		Mahr	12/31/23	mayor@fanwoodnj.org

### Chief Administrative Officer

Rayna	E	Harris		rharris@fanwoodnj.org
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### Chief Financial Officer

frederick	J	Tomkins		<a href="mailto:ftomkins@fanwoodnj.org">ftomkins@fanwoodnj.org</a>
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### Municipal Clerk

Kathleen		Holmes		Kholmes@fanwoodnj.org
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### Registered Municipal Accountant

Warren	Korecky			wkorecky@scnco.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Erin		McElroy-Barker	12/31/21	emcelroybarker@fanwoodnj.org
Patricia		Walsh	12/31/21	pwalsh@fanwoodnj.org
Katherine		Mitchell	12/31/22	kmitchell@fanwoodnj.org
Francine		Glaser	12/31/22	fglaser@fanwoodnj.org
Jeffrey		Banks	12/31/23	jbanks@fanwoodnj.org
Anthony		Carter	12/21/23	acarter@fanwoodnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2020 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	0.489	\$6,132,058.32	18.11%	\$0.00
Municipal Library	0.033	\$419,385.00	1.24%	\$0.00
Municipal Open Space	0.010	\$125,569.26	0.37%	\$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)			0.00%	\$0.00
Local School District	1.660	\$20,834,090.00	61.53%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.049	\$6,159,125.39	18.19%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$189,125.39	0.56%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.256</b>	<b>\$33,859,353.36</b>	<b>100.00%</b>	<b>\$0.00</b>

Total Taxable Valuation as of October 1, 2020 \$1,255,569,244.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$481,430.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.489		-100.00%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,132,058.32	\$6,216,000.00	1.37%	\$83,941.68

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

### Current Year 2021 Budget

Taxes	Actual/Estimated
Municipal Purpose Tax	ACTUAL
Municipal Library	ACTUAL
Municipal Open Space	ACTUAL
Municipal Arts and Culture	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	
Regional School District	ACTUAL
County Purposes	ACTUAL
County Library	
County Board of Health	
County Open Space	
Other County Levies (total)	
<b>Total ESTIMATED amount to be raised by taxes</b>	

Revenue Anticipated, Excluding Tax Levy  
 Budget Appropriations, before Reserve for Uncollected Taxes  
 Total Non-Municipal Tax Levy  
 Amount to be Raised by Taxes - Before RUT  
 Reserve for Uncollected Taxes (RUT)  
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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

### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020  
 Total Tax Levy, CY 2020  
 % of Taxes Collected, CY 2020

Delinquent Taxes - December 31, 2020

**Tax Levy**

\$6,216,000.00

\$431,729.00

\$128,278.37

\$21,852,162.00

\$6,345,325.24

\$34,973,494.61

3,219,337.18

9,467,066.18

\$28,325,765.61

\$34,573,494.61

\$398,682.82

\$34,972,177.43

98.86%

33,802,430.00

33,924,384.00

99.64%

\$180,147.00

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	7.69%	\$50,000.00	\$650,000.00	\$700,000.00	\$700,000.00							
08	Local Revenue	4.42%	\$25,300.00	\$572,000.00	\$597,300.00	\$597,300.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$755,288.00	\$755,288.00	\$755,288.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	0.00%	\$0.00	\$44,000.00	\$44,000.00	\$44,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$47,825.06		\$47,825.06	\$47,825.06							
10	Public and Private Revenue	-100.00%	(\$8,885.84)	\$8,885.84	\$0.00								
08	Other Special Items	36.49%	\$237,926.69	\$651,997.43	\$889,924.12	\$889,924.12							
15	Receipts from Delinquent Taxes	-7.50%	(\$15,000.00)	\$200,000.00	\$185,000.00	\$185,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	9.04%	\$554,390.68	\$6,132,058.53	\$6,686,449.21	\$6,090,261.00			\$596,188.21				
07	Minimum Library Tax	2.94%	\$12,344.00	\$419,385.00	\$431,729.00	\$431,729.00							
54	Open Space Levy Tax	#DIV/0!	\$125,739.00		\$125,739.00		\$125,739.00						
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	10.91%	\$1,029,639.59	\$9,433,614.80	\$10,463,254.39	\$9,741,327.18	\$125,739.00	\$0.00	\$596,188.21	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		101.29%	\$888,859.09	\$877,535.13	\$1,766,394.22	\$1,044,467.01		\$125,739.00		\$596,188.21					
21	Land-Use Administration		101.33%	\$44,127.00	\$43,548.00	\$87,675.00	\$87,675.00									
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00										
23	Insurance		-2.39%	(\$28,144.17)	\$1,177,869.17	\$1,149,725.00	\$1,149,725.00									
25	Public Safety		1.51%	\$37,219.13	\$2,465,205.87	\$2,502,425.00	\$2,502,425.00									
26	Public Works		-32.15%	(\$461,830.00)	\$1,436,430.00	\$974,600.00	\$974,600.00									
27	Health and Human Services		10.71%	\$8,434.66	\$78,747.34	\$87,182.00	\$87,182.00									
28	Parks and Recreation		13.68%	\$11,344.42	\$82,956.58	\$94,301.00	\$94,301.00									
29	Education (including Library)		2.94%	\$12,344.00	\$419,385.00	\$431,729.00	\$431,729.00									
30	Unclassified		-6.62%	(\$18,085.75)	\$273,085.75	\$255,000.00	\$255,000.00									
31	Utilities and Bulk Purchases		3.12%	\$4,000.00	\$128,400.00	\$132,400.00	\$132,400.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
36	Statutory Expenditures		6.45%	\$63,515.45	\$985,102.60	\$1,048,618.05	\$1,048,618.05									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		0.00%	\$0.00	\$84,000.00	\$84,000.00	\$84,000.00									
43	Court and Public Defender		-5.20%	(\$6,000.00)	\$115,450.00	\$109,450.00	\$109,450.00									
44	Capital		300.00%	\$15,000.00	\$5,000.00	\$20,000.00	\$20,000.00									
45	Debt		-4.99%	(\$70,824.29)	\$1,419,899.36	\$1,349,075.07	\$1,349,075.07									
46	Deferred Charges		19.27%	\$15,419.05	\$80,000.00	\$95,419.05	\$95,419.05									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	\$515,378.59	\$10,073,614.80	\$10,588,993.39	\$9,867,066.18	\$0.00	\$125,739.00	\$0.00	\$596,188.21	\$0.00	\$0.00	\$0.00	\$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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>					Train Station Parking	\$75,000.00	Commuters have not returned

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$11,056,800.00	0.88%
2 Residential	2,482	\$1,154,628,300.00	91.74%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	74	\$80,507,700.00	6.40%
4B Industrial	15	\$11,746,700.00	0.93%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	3	\$123,400.00	0.01%
6A/6B Business Personal Property	1	\$475,236.00	0.04%
<b>Total</b>	<b>2,616</b>	<b>\$1,258,538,136.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,258,538,136.00

Total # of property tax appeals filed in 2020	County Tax Board	
	State Tax Court	

Number of 2020 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2020	
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<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>		
	# of Parcels	Assessed Value
15A Public Schools	0	
15B Other Schools	0	
15C Public Property	27	\$23,306,300.00
15D Church and Charities	11	\$10,954,400.00
15E Cemeteries & Graveyards	0	
15F Other Exempt	18	\$22,690,300.00
<b>Total</b>	<b>56</b>	<b>\$56,951,000.00</b>

Percentage of Exempt vs.  
Non-Exempt Properties 4.53%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>e)</b>
% of Total
0.00%
0.00%
40.92%
19.23%
0.00%
39.84%

100.00%
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**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
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
Elite Phase I	other	\$87,823.52	\$714,100.00	\$149,993.66															
Fanwood Crossing II	other	\$95,223.79	\$1,426,400.00	\$191,392.61															
Fanwood Crossing III	other	\$51,335.79	\$731,800.00	<del>\$92,884.47</del>															
Station Square	Other	\$105,529.08	\$1,400,000.00	\$141,848.72															
<b>Total Long Term Exemptions - Column Total</b>		339,912.18	4,272,300.00	576,119.46	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		339,912.18	4,272,300.00	576,119.46

**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
Governing Body	0.00	0.00	0.00	\$0.00			
Supervisory Staff (Department Heads & Managers)	5.00	3.00	729,370.00	\$729,370.00			
Police Officers (Including Superior Officers)	16.00	0.00	1,534,749.00	\$1,534,749.00			
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00			
All Other Union Employees not listed above	7.00	0.00	446,719.00	\$446,719.00			
All Other Non-Union Employees not listed above	9.00	54.00	944,472.00	\$944,472.00			
<b>Totals</b>	<b>37.00</b>	<b>57.00</b>	<b>3,655,310.00</b>	<b>\$3,655,310.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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.

Employment  
Taxes and  
Other Benefits


\$0.00

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	16.00	\$187,903.00	\$3,006,448.00			\$0.00
Parent & Child	0.00	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$70,464.00	\$211,392.00			\$0.00
Family	12.00	\$393,186.00	\$4,718,232.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$214,119.00)			
<b>Subtotal</b>	<b>31.00</b>		<b>\$7,721,953.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$25,865.16	\$155,190.96			\$0.00
Parent & Child	2	\$22,936.08	\$45,872.16			\$0.00
Employee & Spouse (or Partner)	16	\$224,793.60	\$3,596,697.60			\$0.00
Family	7	\$199,457.40	\$1,396,201.80			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>31.00</b>		<b>\$5,193,962.52</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>62.00</b>		<b>\$12,915,915.52</b>	<b>0.00</b>		<b>\$0.00</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Colleen Huehn	67.00	\$20,293.63		x	
John Piccola	56.00	\$21,996.80		x	
Robert Kurt	55.00	\$17,384.40		x	
<b>Totals</b>	178.00	\$59,674.83			
<b>Total Funds Reserved as of end of 2020</b>					
<b>Total Funds Appropriated in 2021</b>					

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

	Gross Debt	Deductions	Net Debt	Current Year		
				Budget	2022 Budget	2023 Budget
Local School Debt			\$0.00			
Regional School Debt	\$1,294,500.00	\$1,294,500.00	\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
Sewer	\$312,500.00	\$312,500.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$20,574,866.08		\$20,574,866.08			
<b>Total (Current Year)</b>	<b>\$22,181,866.08</b>	<b>\$1,607,000.00</b>	<b>\$20,574,866.08</b>			
Population (2010 census)	7,318					
Per Capita Gross Debt	\$3,031.14					
Per Capita Net Debt	\$2,811.54					
3 Yr. Average Property Valuation		\$1,255,569,244.00				
Net Debt as % of 3 Year Avg Property Valuation		1.64%				
Utility Fund - Principal						
Utility Fund - Interest				\$4,850.00	\$5,000.00	\$5,000.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest				\$129,796.75		
Bonds - Principal				\$780,000.00	\$785,000.00	\$795,000.00
Bonds - Interest				\$363,001.22	\$277,493.76	\$248,118.76
Loans & Other Debt - Principal				\$67,233.34	\$67,233.34	\$72,233.34
Loans & Other Debt - Interest				\$9,043.76	\$8,293.76	\$6,793.76
<b>Total</b>				<b>\$1,353,925.07</b>	<b>\$1,143,020.86</b>	<b>\$1,127,145.86</b>
Total Principal				\$847,233.34	\$852,233.34	\$867,233.34
Total Interest				\$506,691.73	\$290,787.52	\$259,912.52
% of Total Current Year Budget				12.79%		
Description				Debt Not Listed Above		
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>				<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
Rating				Aa2		
Year of Last Rating				2021		
<b>Mark "X" if Municipality has no bond rating</b>						

All Additional Future  
Years' Budgets

\$7,480,000.00

\$1,452,350.08

\$37,156.34

\$8,969,506.42

\$7,517,156.34

\$1,452,350.08

**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
<b>Receiving</b>	City of Rahway	Construction Code Official				\$66,000.00
<b>Receiving</b>	Town of Westfield	Gas/Diesel		1/1/2021	12/31/2021	\$40,000.00
<b>Receiving</b>	Township of Union	QPA Services		1/1/2021	12/21/2021	\$4,748.00
<b>Providing</b>	Borough of Garwood	Public Works Director		1/1/2021	12/31/2021	\$44,000.00



**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



**USER FRIENDLY BUDGET SECTION - Notes**

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