



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0001_fba_2022.xlsm
Website:

Phone Number:
Mailing Address:
Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Colleen		Mahr	12/31/23	cmahr@fanwoodnj.org

Chief Administrative Officer

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Chief Financial Officer

Patricia		Celardo		pcelardo@fanwoodnj.org
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Municipal Clerk

Kathleen		Holmes		kholmes@fanwoodnj.org
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Registered Municipal Accountant

Warrem	M	Korecky		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Katherine		Mitchell	12/31/22	kmitchell@fanwoodnj.org
Francine		Glaser	12/31/22	fglaser@fanwoodnj.org
Anthony		Carter	12/31/23	acarter@fanwoodnj.org
Jeffery		Banks	12/31/23	Jbanks@fanwoodnj.org
Erin		McElroy-Barker	12/31/24	emcelroybarker@fanwoodnj.org
Patricia		Walsh	12/31/24	pwalsh@fanwoodnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.494	\$6,216,000.00	17.77%	\$2,386.15
Municipal Library	34.000	\$431,729.00	1.23%	\$164,228.84
Municipal Open Space	0.010	\$125,739.00	0.36%	\$48.30
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			0.00%	\$0.00
Regional School District	1.737	\$21,852,161.00	62.49%	\$8,390.16
County Purposes	0.489	\$6,150,383.00	17.59%	\$2,362.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$194,942.24	0.56%	\$72.45
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	36.745	\$34,970,954.24	100.00%	\$177,487.90

Total Taxable Valuation as of	October 1, 2021	<u>\$1,252,939,500.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$483,026.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.494		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,216,000.00	\$6,541,048.42	5.23%	\$325,048.42

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,386.15	\$0.00	-100.00%	(\$2,386.15)

Current Year 2022 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$6,541,048.42
Municipal Library	ACTUAL	\$452,736.00
Municipal Open Space	ESTIMATED	\$126,069.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$22,078,853.00
County Purposes	ESTIMATED	\$6,284,714.75
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$198,841.08
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$35,682,262.25

Revenue Anticipated, Excluding Tax Levy	3,317,926.09
Budget Appropriations, before Reserve for Uncollected Taxes	9,911,710.51
Total Non-Municipal Tax Levy	\$28,688,477.83
Amount to be Raised by Taxes - Before RUT	\$35,282,262.25
Reserve for Uncollected Taxes (RUT)	#DIV/0!
Total Amount to be Raised by Taxes	#DIV/0!

% of Tax Collections used to Calculate RUT 0.00%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	34,719,277.46
Total Tax Levy, CY 2021	35,039,802.83
% of Taxes Collected, CY 2021	99.09%

Delinquent Taxes - December 31, 2021 \$283,909.92

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	162.37%	\$324,903.51	\$200,096.49	\$525,000.00	\$525,000.00							
08	Local Revenue	-5.32%	(\$23,436.07)	\$440,811.07	\$417,375.00	\$417,375.00							
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								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	8.38%	\$3,701.88	\$44,163.23	\$47,865.11	\$47,865.11							
08	Additional Revenue Offset by Appropriations	-36.71%	(\$511,165.39)	\$1,392,462.81	\$881,297.42	\$881,297.42							
10	Public and Private Revenue	-90.00%	(\$120,785.64)	\$134,200.06	\$13,414.42	\$13,414.42							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	60.01%	\$106,475.49	\$177,434.43	\$283,909.92	\$283,909.92							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	7.51%	\$466,586.64	\$6,216,000.00	\$6,682,586.64	\$5,903,563.14			\$779,023.50				
07	Minimum Library Tax	4.87%	\$21,007.00	\$431,729.00	\$452,736.00	\$452,736.00							
54	Open Space Levy Tax	100.60%	\$126,499.00	\$125,739.00	\$252,238.00	\$126,169.00		\$126,069.00					
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	3.97%	\$393,786.42	\$9,917,924.09	\$10,311,710.51	\$9,406,618.01	\$0.00	\$126,069.00	\$779,023.50	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government		2.57%	\$28,405.40	\$1,106,313.00	\$1,134,718.40	\$229,625.90		\$126,069.00	\$779,023.50					
21	Land-Use Administration		-21.65%	(\$17,251.00)	\$79,675.00	\$62,424.00	\$62,424.00								
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00									
23	Insurance		8.64%	\$105,695.45	\$1,223,889.43	\$1,329,584.88	\$1,329,584.88								
25	Public Safety		-6.30%	(\$156,503.44)	\$2,485,726.73	\$2,329,223.29	\$2,329,223.29								
26	Public Works		-4.04%	(\$41,036.08)	\$1,014,984.27	\$973,948.19	\$973,948.19								
27	Health and Human Services		-1.84%	(\$1,581.00)	\$85,841.00	\$84,260.00	\$84,260.00								
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)		4.87%	\$21,007.00	\$431,729.00	\$452,736.00	\$452,736.00								
30	Unclassified		-2.92%	(\$9,866.73)	\$338,460.63	\$328,593.90	\$328,593.90								
31	Utilities and Bulk Purchases		9.06%	\$12,000.00	\$132,400.00	\$144,400.00	\$144,400.00								
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		-3.09%	(\$32,865.00)	\$1,065,185.00	\$1,032,320.00	\$1,032,320.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		22.46%	\$18,865.11	\$84,000.00	\$102,865.11	\$102,865.11								
43	Court and Public Defender		-3.85%	(\$4,850.00)	\$125,850.00	\$121,000.00	\$121,000.00								
44	Capital		-75.00%	(\$30,000.00)	\$40,000.00	\$10,000.00	\$10,000.00								
45	Debt		15.89%	\$214,342.38	\$1,349,075.07	\$1,563,417.45	\$1,563,417.45								
46	Deferred Charges		152.80%	\$145,800.24	\$95,419.05	\$241,219.29	\$241,219.29								
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	2.51%	\$252,162.33	\$10,059,548.18	\$10,311,710.51	\$9,406,618.01	\$0.00	\$126,069.00	\$779,023.50	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Municipal Court	\$23,000.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$10,943,500.00	0.87%
2 Residential	2,480	\$1,156,932,200.00	91.76%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	74	\$80,507,700.00	6.39%
4B Industrial	15	\$11,858,700.00	0.94%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	3	\$123,400.00	0.01%
6A/6B Business Personal Property	1	\$457,450.00	0.04%
Total	2,614	\$1,260,822,950.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,260,822,950.00

Total # of property tax appeals filed in 2021	County Tax Board	17.00
	State Tax Court	5.00
Number of 2021 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2021	
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	0		0.00%
15B Other Schools	0		0.00%
15C Public Property	27	\$23,306,300.00	40.21%
15D Church and Charities	11	\$10,954,400.00	18.90%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	20	\$23,695,200.00	40.88%
Total	58	\$57,955,900.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 4.60%

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 2021 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**

<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 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
250 Sve Urban Renewal	Other	\$87,263.43	\$5,561,500.00	\$154,554.09															
Fanwood Crossing II	Other	\$93,972.80	\$7,096,500.00	\$197,211.74															
Station Square @ Fanwood LLC	Other	\$140,630.44																	
Fanwood Crossing III	Other	\$50,692.79	\$3,447,700.00	\$95,811.58															
Total Long Term Exemptions - Column Total		372,559.46	16,105,700.00	447,577.41	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															Total Long Term Exemptions - GRAND TOTAL		\$372,559.46	\$16,105,700.00	\$447,577.41

**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	N/A		0.00					
Supervisory Staff (Department Heads & Managers)	7.00	5.00	815,191.38	\$776,691.00			\$38,500.38	
Police Officers (Including Superior Officers)	20.00		1,852,200.80	\$1,760,036.00			\$92,164.80	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		473,952.00	\$460,792.00			\$13,160.00	
All Other Non-Union Employees not listed above	7.00	59.00	906,818.42	\$789,067.00			\$117,751.42	
Totals	41.00	64.00	4,048,162.60	\$3,786,586.00	\$0.00	\$0.00	\$261,576.60	\$0.00

Is the Local Government required to comply with N.J.S.A. 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	15.00	\$8,352.89	\$125,293.35			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$18,113.51	\$54,340.53			\$0.00
Family	9.00	\$23,043.92	\$207,395.28			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	27.00		\$387,029.16	0.00		\$0.00
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	8	\$9,204.00	\$73,632.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	15	\$33,039.60	\$495,594.00			\$0.00
Family	6	\$37,586.16	\$225,516.96			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	29.00		\$794,742.96	0.00		\$0.00
GRAND TOTAL	56.00		\$1,181,772.12	0.00		\$0.00

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)?

YES

**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
Tax Collector/Payroll	67.00	\$23,437.40			
Public Works - Foreman	56.00	\$21,567.75			
Public Work - Mechanic	55.00	\$17,384.65			
Totals	178.00	\$62,389.80			
Total Funds Reserved as of end of 2021					\$0.00
Total Funds Appropriated in 2022					\$0.00

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

	Gross Debt	Deductions	Net Debt	Current Year			
				Budget	2023 Budget	2024 Budget	
Local School Debt	\$1,649,112.23	\$1,649,112.23	\$0.00	Utility Fund - Principal	\$3,846.15		
Regional School Debt			\$0.00	Utility Fund - Interest	\$2,105.67		
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal			
Sewer	\$426,500.00	\$426,500.00	\$0.00	Bond Anticipation Notes - Interest	\$13,928.33		
			\$0.00	Bonds - Principal	\$1,060,000.00	\$1,095,000.00	\$365,145.02
			\$0.00	Bonds - Interest	\$397,395.02	\$1,125,000.00	\$329,070.02
			\$0.00	Loans & Other Debt - Principal	\$67,233.34	\$67,233.34	\$72,233.34
			\$0.00	Loans & Other Debt - Interest	\$8,293.76	\$7,543.76	\$6,793.76
			\$0.00	Total	\$1,552,802.27	\$2,294,777.10	\$773,242.14
<u>Municipal Purposes</u>				Total Principal	\$1,131,079.49	\$1,162,233.34	\$437,378.36
Debt Authorized (BNI)			\$0.00	Total Interest	\$421,722.78	\$1,132,543.76	\$335,863.78
Notes Outstanding			\$0.00	% of Total Current Year Budget	15.06%		
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$2,075,612.23	\$2,075,612.23	\$0.00	Description	Debt Not Listed Above		
Population (2020 census)				Total Guarantees - Governmental			
Per Capita Gross Debt	#DIV/0!			Total Guarantees - Other			
Per Capita Net Debt	#DIV/0!			Total Capital/Equipment Leases			
3 Year Average Property Valuation				Total Other			
Net Debt as % of 3 Year Average Property Valuation		#DIV/0!		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	Aa2		
				Year of Last Rating	2021		
				Mark "X" if Municipality has no bond rating			

All Additional Future
Years' Budgets

\$72,233.34

\$5,793.76

\$78,027.10

\$72,233.34

\$5,793.76

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Borough of Garwood	Public Works	Public Works	PW Director	1/1/2022	12/31/2022	\$47,865.11
Recipient	Municipality	City of Rahway	Construction	Other (Please Explain in Notes)	Construction Code Official	1/1/2022	12/31/2022	\$66,000.00
Recipient	Municipality	Town of Westfield		Other (Please Explain in Notes)	Gasoline & Diesel	1/1/2022	12/31/2022	\$55,000.00
Recipient	Municipality	Township of Union	Finance	Accounting / Finance		1/1/2022	12/31/2022	\$4,748.00
	Amount Received Page Total							\$47,865.11
	Amount Paid Page Total							\$125,748.00
	Page Total							\$173,613.11

USER FRIENDLY BUDGET SECTION - Notes

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