



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0803_fba_2020.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
DALE		ARCHER	12/31/2021	DARCHER@EASTGREENWICHNJ.COM

Chief Administrative Officer

NONE				
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Chief Financial Officer

JOHN		BRUNO		JBRUNO@EASTGREENWICHNJ.COM
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Municipal Clerk

ELIZABETH		MCGILL		EMCGILL@EASTGREENWICHNJ.COM
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Registered Municipal Accountant

MICHAEL		HOLT		MHOLT@HMACPAINC.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JAMES	R.	PHILBIN JR.	12/31/2022	JPHILBIN@EASTGREENWICHNJ.COM
STEPHEN		BOTTIGLIERI	12/31/2022	SBOTTIGLIERI@EASTGREENWICHNJ.COM
RICHARD		SCHOBER	12/31/2020	RSCHOBER@EASTGREENWICHNJ.COM
ROBERT		TICE	12/31/2020	RTICE@EASTGREENWICHNJ.COM

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	0.315	\$3,776,783.00	10.55%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$3,831,850.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.026	\$318,150.00	0.89%	\$0.00	Municipal Open Space	ESTIMATED	\$330,000.00
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	1.201	\$14,362,563.00	40.12%	\$0.00	Local School District	ESTIMATED	\$14,800,000.00
Regional School District	0.714	\$8,545,549.00	23.87%	\$0.00	Regional School District	ESTIMATED	\$8,900,000.00
County Purposes	0.650	\$7,769,500.96	21.70%	\$0.00	County Purposes	ESTIMATED	\$7,965,500.00
County Library	0.047	\$550,537.87	1.54%	\$0.00	County Library	ESTIMATED	\$566,500.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$478,695.28	1.34%	\$0.00	County Open Space	ESTIMATED	\$493,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.994	\$35,801,779.11	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$36,886,850.00
Total Taxable Valuation as of October 1, 2019 <u>\$1,212,308,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,874,500.00</u>		
Current Year Average Residential Assessment <u>\$298,412.35</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,135,229.29</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$33,055,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,315,729.29</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$571,756.02</u>		
0.315	0.316	0.32%			Total Amount to be Raised by Taxes <u>\$36,887,485.31</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.45%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,776,783.00	\$3,831,850.00	1.46%	\$55,067.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>35,696,825.19</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>36,201,140.32</u>		
\$0.00	\$942.98	#DIV/0!	\$942.98		% of Taxes Collected, CY 2019 <u>98.61%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$473,201.73</u>		

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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-6.63%	(\$42,621.00)	\$642,621.00	\$600,000.00	\$300,000.00		\$300,000.00					
08	Local Revenue	-10.02%	(\$365,333.13)	\$3,646,683.29	\$3,281,350.16	\$326,350.16	\$15,000.00	\$2,940,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,837,333.00	\$1,837,333.00	\$1,837,333.00							
08	Uniform Construction Code Fees	166.90%	\$499,639.00	\$299,361.00	\$799,000.00	\$799,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-80.02%	(\$280,387.32)	\$350,387.32	\$70,000.00	\$70,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	180.62%	\$83,234.86	\$46,081.98	\$129,316.84	\$129,316.84							
08	Other Special Items	15.40%	\$135,090.65	\$877,409.35	\$1,012,500.00	\$1,012,500.00							
15	Receipts from Delinquent Taxes	10.52%	\$38,071.38	\$361,928.62	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.01%	(\$288,680.83)	\$4,120,530.83	\$3,831,850.00	\$3,831,850.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.72%	\$11,850.00	\$318,150.00	\$330,000.00		\$330,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.67%	(\$209,136.39)	\$12,500,486.39	\$12,291,350.00	\$8,706,350.00	\$345,000.00	\$3,240,000.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		5.00	5.81%	\$172,375.00	\$2,969,325.00	\$3,141,700.00	\$570,700.00		\$111,000.00	\$2,460,000.00					
21	Land-Use Administration	2.00		7.47%	\$1,700.00	\$22,750.00	\$24,450.00	\$24,450.00								
22	Uniform Construction Code		1.00	-16.48%	(\$45,620.00)	\$276,750.00	\$231,130.00	\$231,130.00								
23	Insurance	1.00		-10.29%	(\$125,372.00)	\$1,217,900.00	\$1,092,528.00	\$782,528.00		\$310,000.00						
25	Public Safety			-8.79%	(\$209,515.98)	\$2,383,331.98	\$2,173,816.00	\$2,057,391.00	\$116,425.00							
26	Public Works	9.00		12.49%	\$116,200.00	\$930,000.00	\$1,046,200.00	\$1,046,200.00								
27	Health and Human Services		1.00	-33.88%	(\$847.00)	\$2,500.00	\$1,653.00	\$1,653.00								
28	Parks and Recreation		1.00	-1.02%	(\$358.00)	\$35,200.00	\$34,842.00	\$34,842.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00									
31	Utilities and Bulk Purchases			108.96%	\$219,000.00	\$201,000.00	\$420,000.00	\$420,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$15,266.84		\$15,266.84		\$15,266.84							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.53%	\$45,550.45	\$824,053.00	\$869,603.45	\$869,603.45								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-28.12%	(\$198,360.00)	\$705,500.00	\$507,140.00	\$507,140.00								
43	Court and Public Defender	4.00	1.00	#DIV/0!	\$254,900.00		\$254,900.00	\$254,900.00								
44	Capital			-87.63%	(\$389,710.00)	\$444,710.00	\$55,000.00	\$55,000.00								
45	Debt			12.18%	\$194,611.00	\$1,597,389.00	\$1,792,000.00	\$1,088,000.00	\$234,000.00	\$470,000.00						
46	Deferred Charges			-100.00%	(\$30,728.00)	\$30,728.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.57%	\$19,710.71	\$551,410.00	\$571,120.71	\$571,120.71								
55	Surplus General Budget			#DIV/0!	\$60,000.00		\$60,000.00	\$60,000.00								
	Total	16.00	9.00	0.77%	\$93,803.02	\$12,197,546.98	\$12,291,350.00	\$8,574,658.16	\$131,691.84	\$345,000.00	\$3,240,000.00	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	394	\$29,782,900.00	2.49%	15A Public Schools	6	\$17,949,900.00	19.23%
2 Residential	3,596	\$1,073,090,800.00	89.74%	15B Other Schools			0.00%
3A/3B Farm	255	\$24,305,800.00	2.03%	15C Public Property	80	\$25,499,000.00	27.31%
4A Commercial	56	\$34,325,600.00	2.87%	15D Church and Charities	17	\$6,284,600.00	6.73%
4B Industrial	45	\$33,010,200.00	2.76%	15E Cemeteries & Graveyards	8	\$2,647,700.00	2.84%
4C Apartments	3	\$1,299,000.00	0.11%	15F Other Exempt	141	\$40,984,800.00	43.90%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,349	\$1,195,814,300.00	100.00%	Total	252	\$93,366,000.00	100.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				#DIV/0!			
Total # of property tax appeals filed in 2019				County Tax Board			
				State Tax Court			
Number of 2019 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 2019							
				Percentage of Exempt vs. Non-Exempt Properties 7.81%			

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 2019 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
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		5.00	43,000.00	\$43,000.00				
Supervisory Staff (Department Heads & Managers)	5.00		511,340.66	\$400,000.00		\$30,000.00	\$81,340.66	
Police Officers (Including Superior Officers)	21.00	5.00	2,526,266.74	\$2,000,000.00	\$30,000.00	\$224,215.40	\$272,051.34	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	25.00	9.00	1,143,643.88	\$700,000.00	\$34,000.00	\$55,050.00	\$354,593.88	
Totals	51.00	19.00	4,224,251.28	\$3,143,000.00	\$64,000.00	\$309,265.40	\$707,985.88	\$0.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,076.72	\$110,767.20			\$0.00
Parent & Child	1.00	\$19,827.24	\$19,827.24			\$0.00
Employee & Spouse (or Partner)	6.00	\$22,153.44	\$132,920.64			\$0.00
Family	20.00	\$30,903.96	\$618,079.20			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$173,608.38)			
Subtotal	37.00		\$707,985.90	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	3	\$572.50	\$1,717.50			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$839.28	\$6,714.24			\$0.00
Family	7	\$1,656.52	\$11,595.64			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$20,000.00)			
Subtotal	18.00		\$27.38	0.00		\$0.00
GRAND TOTAL	55.00		\$708,013.28	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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,015,000.00	\$16,015,000.00	\$0.00			
Regional School Debt	\$13,274,317.05	\$13,274,317.05	\$0.00			
Utility Fund Debt						
Water/Sewer	\$7,540,686.00	\$7,540,686.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$158,172.00	\$158,172.00				
Notes Outstanding	\$1,513,051.00	\$1,513,051.00				
Bonds Outstanding	\$9,430,000.00	\$2,645.88	\$9,427,354.12			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$47,931,226.05	\$36,832,648.93	\$11,098,577.12			
Population (2010 census)	<u>9,555</u>					
Per Capita Gross Debt	<u>\$5,016.35</u>					
Per Capita Net Debt	<u>\$1,161.55</u>					
3 Yr. Average Property Valuation		<u>\$1,183,452,382.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.94%</u>				
Utility Fund - Principal			\$300,000.00	\$320,000.00	\$330,000.00	\$4,232,000.00
Utility Fund - Interest			\$170,000.00	\$144,631.25	\$135,856.25	\$821,837.50
Bond Anticipation Notes - Principal			\$120,000.00			
Bond Anticipation Notes - Interest			\$32,000.00			
Bonds - Principal			\$700,000.00	\$890,000.00	\$915,000.00	\$6,750,000.00
Bonds - Interest			\$236,000.00	\$279,112.50	\$248,762.50	\$864,037.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,558,000.00	\$1,633,743.75	\$1,629,618.75	\$12,667,875.00
Total Principal			\$1,120,000.00	\$1,210,000.00	\$1,245,000.00	\$10,982,000.00
Total Interest			\$438,000.00	\$423,743.75	\$384,618.75	\$1,685,875.00
% of Total Current Year Budget			12.68%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA-				
Year of Last Rating		2016				
Mark "X" if Municipality has no bond rating						

