



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0249_fbi_2018.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
Anthony		Suarez	12/31/2019	asuarez@ridgefieldboro.com

Chief Administrative Officer

Ray		Ramirez		rramiez@ridgefieldboro.com
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Chief Financial Officer

Diane		Sherry		dsherry@ridgefieldboro.com
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Municipal Clerk

Linda		Silvertri		lsilvertri@ridgefieldboro.com
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Registered Municipal Accountant

Stephen	D.	Wielkotz		weilkotz@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Russell		Castelli	12/31/2020	rcastelli@ridgefieldboro.com
Ray		Penabad	12/31/2018	rpenabad@ridgefieldboro.com
Dennis		Shim	12/31/2018	dshim@ridgefieldboro.com
Hugo		Jimenez	12/31/2019	hjimenez@ridgefieldboro.com
James		Kontolios	12/31/2019	jkontolios@ridgefieldboro.com
Lauren		Larkin	11/6/2018	llarkin@ridgefieldboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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		\$10,221,556.63	28.72%	\$0.00	Municipal Purpose Tax	ACTUAL	\$10,536,056.61
Municipal Library		\$609,865.00	1.71%	\$0.00	Municipal Library	ACTUAL	\$648,088.00
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		\$20,085,923.50	56.43%	\$0.00	Local School District	ESTIMATED	\$20,487,641.97
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes		\$4,487,716.57	12.61%	\$0.00	County Purposes	ESTIMATED	\$4,784,225.40
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$186,560.31	0.52%	\$0.00	County Open Space	ESTIMATED	\$188,427.62
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	0.000	\$35,591,622.01	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$36,644,439.60
Total Taxable Valuation as of October 1, 2017 <u>\$1,563,971,788.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 11,180,009.00		
Current Year Average Residential Assessment <u>\$386,700.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 21,467,153.61		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$25,460,294.99		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$35,747,439.60		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$892,099.50		
0.000	0.072	#DIV/0!			Total Amount to be Raised by Taxes \$36,639,539.10		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.57%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$10,221,556.63	\$10,536,056.61	3.08%	\$314,499.98		<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 2017 35,615,848.83		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 36,412,123.09		
\$0.00	\$276.49	#DIV/0!	\$276.49		% of Taxes Collected, CY 2017 <u>97.81%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$912,863.19</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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.23%	\$299,500.00	\$1,100,000.00	\$1,399,500.00	\$1,100,000.00		\$299,500.00					
08	Local Revenue	-2.37%	(\$25,992.87)	\$1,098,694.87	\$1,072,702.00	\$1,072,702.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,498,350.00	\$5,498,350.00	\$5,498,350.00							
08	Uniform Construction Code Fees	-0.11%	(\$503.70)	\$449,503.70	\$449,000.00	\$449,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	3.76%	\$1,673.41	\$44,526.59	\$46,200.00	\$46,200.00							
08	Additional Revenue Offset by Appropriations	13771.16%	\$275,423.24	\$2,000.00	\$277,423.24	\$277,423.24							
10	Public and Private Revenue	-26.95%	(\$544,953.73)	\$2,022,359.73	\$1,477,406.00	\$1,477,406.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-86.11%	(\$4,805,091.57)	\$5,580,091.57	\$775,000.00	\$775,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.08%	\$314,489.98	\$10,221,566.63	\$10,536,056.61	\$10,536,056.61							
07	Minimum Library Tax	6.27%	\$38,223.00	\$609,865.00	\$648,088.00	\$648,088.00							
54	Open Space 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	-16.70%	(\$4,447,232.24)	\$26,626,958.09	\$22,179,725.85	\$21,880,225.85	\$0.00	\$299,500.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	9.00	10.00	-0.08%	(\$1,037.97)	\$1,354,230.97	\$1,353,193.00	\$1,353,193.00							
21	Land-Use Administration	0.00	1.00	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
22	Uniform Construction Code	2.00	7.00	1.59%	\$2,966.00	\$186,252.00	\$189,218.00	\$189,218.00							
23	Insurance	0.00	0.00	0.93%	\$33,581.00	\$3,628,419.00	\$3,662,000.00	\$3,662,000.00							
25	Public Safety	30.00	79.00	4.11%	\$217,243.97	\$5,288,868.03	\$5,506,112.00	\$5,506,112.00							
26	Public Works	25.00	5.00	5.56%	\$135,343.00	\$2,432,258.00	\$2,567,601.00	\$2,567,601.00							
27	Health and Human Services	4.00	1.00	-2.45%	(\$6,004.00)	\$245,446.00	\$239,442.00	\$237,442.00	\$2,000.00						
28	Parks and Recreation	2.00	75.00	-1.49%	(\$10,691.00)	\$715,276.00	\$704,585.00	\$405,085.00		\$299,500.00					
29	Education (including Library)	3.00	10.00	6.27%	\$38,223.00	\$609,865.00	\$648,088.00	\$648,088.00							
30	Unclassified	0.00	0.00	-64.47%	(\$50,800.00)	\$78,800.00	\$28,000.00	\$28,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	-1.03%	(\$31,150.00)	\$3,028,703.00	\$2,997,553.00	\$2,997,553.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00							
35	Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures	0.00	0.00	6.71%	\$99,692.00	\$1,486,536.00	\$1,586,228.00	\$1,586,228.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services		1.00	0.00%	\$0.00	\$46,200.00	\$46,200.00	\$46,200.00							
43	Court and Public Defender	3.00	2.00	4.97%	\$9,369.00	\$188,670.00	\$198,039.00	\$198,039.00							
44	Capital	0.00	0.00	50.00%	\$50,000.00	\$100,000.00	\$150,000.00	\$150,000.00							
45	Debt	0.00	0.00	0.01%	\$163.00	\$1,614,405.00	\$1,614,568.00	\$1,614,568.00							
46	Deferred Charges	0.00	0.00	-9.03%	(\$12,155.39)	\$134,575.00	\$122,419.61	\$122,419.61							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	7.30%	\$61,000.00	\$836,000.00	\$897,000.00	\$897,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	78.00	191.00	2.43%	\$535,742.61	\$22,014,504.00	\$22,550,246.61	\$22,248,746.61	\$2,000.00	\$0.00	\$299,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	82	\$57,699,500.00	3.56%	15A Public Schools	4	\$22,958,400.00	15.39%
2 Residential	2,512	\$982,878,900.00	60.63%	15B Other Schools	0		0.00%
3A/3B Farm	0		0.00%	15C Public Property	70	\$50,526,300.00	33.86%
4A Commercial	228	\$204,896,500.00	12.64%	15D Church and Charities	16	\$20,095,800.00	13.47%
4B Industrial	85	\$249,934,400.00	15.42%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	15	\$67,523,300.00	4.17%	15F Other Exempt	27	\$55,631,400.00	37.28%
5A/5B Railroad	7	\$57,027,300.00	3.52%				
6A/6B Business Personal Property	1	\$1,018,288.00	0.06%				
Total	2,930	\$1,620,978,188.00	100.00%	Total	117	\$149,211,900.00	100.00%
Average Ratio (%), Assessed to True Value				80.43%			
Equalized Valuation, Taxable Properties				\$2,015,390,013.68			
Total # of property tax appeals filed in 2017			County Tax Board	26.00			
			State Tax Court	9.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				14.00			
Number of pending property tax appeals in State Tax Court				18.00			
Amount paid out by municipality for tax appeals in 2017			\$26,840.19				
				Percentage of Exempt vs. Non-Exempt Properties			
				9.21%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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		7.00	136,307.80	\$33,750.00	\$7,000.00	\$486.00	\$95,071.80	
Supervisory Staff (Department Heads & Managers)	9.00	3.00	873,001.71	\$761,449.38		\$53,301.46		\$58,250.88
Police Officers (Including Superior Officers)	29.00	38.00	4,756,070.98	\$4,028,845.16	\$137,000.00	\$282,019.16		\$308,206.65
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	39.00	143.00	0.00					\$0.00
All Other Non-Union Employees not listed above	1.00		298,066.56	\$276,884.87				\$21,181.69
Totals	78.00	191.00	6,063,447.05	\$5,100,929.41	\$144,000.00	\$335,806.62	\$95,071.80	\$387,639.22

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	18.00	\$11,516.08	\$207,289.40	24.00	\$12,612.96	\$302,711.04
Parent & Child	4.00	\$20,825.46	\$83,301.84	4.00	\$20,825.46	\$83,301.84
Employee & Spouse (or Partner)	13.00	\$23,667.15	\$307,672.92	13.00	\$23,667.15	\$307,672.95
Family	27.00	\$31,813.58	\$858,966.72	28.00	\$32,615.18	\$913,225.04
Employee Cost Sharing Contribution (enter as negative -)			(\$304,358.09)			
Subtotal	62.00		\$1,152,872.79	69.00		\$1,606,910.87
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$32,670.72	\$98,012.16	3	\$32,670.62	\$98,011.86
Employee Cost Sharing Contribution (enter as negative -)			(\$2,940.36)			
Subtotal	3.00		\$95,071.80	3.00		\$98,011.86
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$8,155.09	\$122,326.35	14	\$8,196.17	\$114,746.38
Parent & Child	1	\$22,903.20	\$22,903.20	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	23	\$15,657.60	\$360,124.80	23	\$18,208.39	\$418,792.97
Family	14	\$34,546.84	\$483,655.76	15	\$39,592.62	\$593,889.30
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	53.00		\$989,010.11	53.00		\$1,150,856.13
GRAND TOTAL	118.00		\$2,236,954.70	125.00		\$2,855,778.86

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)?

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

**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
Police	1815.50	\$524,124.48	x		
DPW	1017.00	\$81,365.96	x		
REA	295.00	\$14,435.23	x		
Management	1101.00	\$112,255.02		x	
Totals	4228.50	\$732,180.69			
Total Funds Reserved as of end of 2017		\$176,041.00			
Total Funds Appropriated in 2018		\$5,000.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,342,000.00	\$7,342,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Pool	\$37,000.00	\$37,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$6,795,000.00		\$6,795,000.00			
Notes Outstanding	\$5,212,502.97		\$5,212,502.97			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$174,930.99	\$70,508.71	\$104,422.28			
Total (Current Year)	\$19,561,433.96	\$7,449,508.71	\$12,111,925.25			
Population (2010 census)	11,032					
Per Capita Gross Debt	\$1,773.15					
Per Capita Net Debt	\$1,097.89					
3 Yr. Average Property Valuation		\$1,825,552,719.00				
Net Debt as % of 3 Year Avg Property Valuation		0.66%				
Utility Fund - Principal			\$37,000.00			
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$90,000.00			
Bond Anticipation Notes - Interest			\$65,000.00			
Bonds - Principal			\$1,000,000.00			
Bonds - Interest			\$390,300.00			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,582,300.00	\$0.00	\$0.00	\$0.00
Total Principal			\$1,127,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$455,300.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			7.02%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa3					
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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