



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0702_fba_2019.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
Michael	J.	Venezia	12/31/2019	Mvenezia@bloomfieldtwpnj.com

Chief Administrative Officer

Matthew	U.	Watkins		Mwatkins@bloomfieldtwpnj.com
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Chief Financial Officer

Robert	A.	Renna		Renna@bloomfieldtwpnj.com
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Municipal Clerk

Louise	M.	Palagano		Lpalagano@bloomfieldtwpnj.com
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Registered Municipal Accountant

Steven	D	Wielkotz		Swielkotz@fwcc-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Wartnya		Davis	12/31/2019	Wdavis@bloomfieldtwpnj.com
Ted		Gamble	12/31/2019	Tgamble@bloomfieldtwpnj.com
Rich		Rockwell	12/31/2019	Rrockwell@bloomfieldtwpnj.com
Jenny		Mundell	12/31/2020	Jmundell@bloomfieldtwpnj.com
Nicholas		Joanow	12/31/2020	Njoanow@bloomfieldtwpnj.com
Sarah		Cruz	12/31/2020	Scruz@bloomfieldtwpnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	1.477	\$59,606,999.00	37.17%	\$3,997.28
Municipal Library	0.038	\$1,515,635.00	0.95%	\$101.64
Municipal Open Space	0.005	\$201,833.00	0.13%	\$13.54
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.009	\$366,443.81	0.23%	\$0.00
Local School District	1.872	\$75,576,429.00	47.12%	\$5,068.20
Regional School District			0.00%	\$0.00
County Purposes	0.555	\$22,410,897.00	13.97%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.017	\$700,200.00	0.44%	\$46.96
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	3.973	\$160,378,436.81	100.00%	\$9,227.60

Total Taxable Valuation as of	October 1, 2018	<u>\$4,046,096,140.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$270,700.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.477	1.476	-0.05%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$59,606,999.00	\$59,717,323.12	0.19%	\$110,324.12

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,997.28	\$3,995.33	-0.05%	(\$1.95)

Sheet UFB-1

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$59,717,323.12
Municipal Library	ACTUAL	\$1,584,614.00
Municipal Open Space	ACTUAL	\$202,304.81
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$373,772.69
Local School District	ESTIMATED	\$77,087,957.58
Regional School District		
County Purposes	ESTIMATED	\$22,873,119.09
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$700,200.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$162,539,291.29

Revenue Anticipated, Excluding Tax Levy	24,869,635.53
Budget Appropriations, before Reserve for Uncollected Taxes	81,571,572.65
Total Non-Municipal Tax Levy	\$101,237,354.17
Amount to be Raised by Taxes - Before RUT	\$157,939,291.29
Reserve for Uncollected Taxes (RUT)	\$4,600,000.00
Total Amount to be Raised by Taxes	\$162,539,291.29

% of Tax Collections used to Calculate RUT 97.17%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	158,043,199.58
Total Tax Levy, CY 2018	160,622,889.22
% of Taxes Collected, CY 2018	<u>98.39%</u>

Delinquent Taxes - December 31, 2018 \$2,360,968.58

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 Utility	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	18.43%	\$1,629,422.38	\$8,842,782.72	\$10,472,205.10	\$8,872,205.10		\$1,600,000.00					
08	Local Revenue	-3.45%	(\$452,040.82)	\$13,117,040.82	\$12,665,000.00	\$2,940,000.00		\$7,975,000.00	\$1,750,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,375,132.00	\$6,375,132.00	\$6,375,132.00							
08	Uniform Construction Code Fees	-7.20%	(\$56,224.89)	\$781,224.89	\$725,000.00	\$725,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	23.68%	\$109,299.51	\$461,529.49	\$570,829.00	\$570,829.00							
08	Additional Revenue Offset by Appropriations	7.77%	\$3,970.19	\$51,112.46	\$55,082.65	\$55,082.65							
10	Public and Private Revenue	-76.59%	(\$1,004,568.20)	\$1,311,558.14	\$306,989.94	\$306,989.94							
08	Other Special Items	27.42%	\$686,634.86	\$2,503,761.98	\$3,190,396.84	\$2,774,396.84			\$416,000.00				
15	Receipts from Delinquent Taxes	-10.14%	(\$253,761.98)	\$2,503,761.98	\$2,250,000.00	\$2,250,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.17%	(\$1,953,874.56)	\$61,671,197.68	\$59,717,323.12	\$59,717,323.12							
07	Minimum Library Tax	4.55%	\$68,979.31	\$1,515,634.69	\$1,584,614.00	\$1,584,614.00							
54	Open Space Levy Tax	0.08%	\$163.91	\$202,140.90	\$202,304.81		\$202,304.81						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.23%	(\$1,222,000.29)	\$99,336,877.75	\$98,114,877.46	\$86,171,572.65	\$202,304.81	\$9,575,000.00	\$2,166,000.00	\$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 Utility	Parking Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	29.50	15.00	4.16%	\$260,872.11	\$6,268,225.00	\$6,529,097.11	\$3,826,975.00			\$1,383,500.00	\$1,318,622.11					
21 Land-Use Administration	1.50	0.00	7.48%	\$9,500.00	\$127,000.00	\$136,500.00	\$136,500.00									
22 Uniform Construction Code	7.00	6.00	46.74%	\$430,000.00	\$920,000.00	\$1,350,000.00	\$1,350,000.00									
23 Insurance			1.42%	\$240,060.00	\$16,931,200.00	\$17,171,260.00	\$15,750,000.00			\$1,421,260.00						
25 Public Safety	235.00	74.00	2.94%	\$781,484.31	\$26,598,850.40	\$27,380,334.80	\$27,305,450.00	\$74,884.80								
26 Public Works	47.00	8.00	-2.03%	(\$118,256.68)	\$5,838,788.50	\$5,720,531.80	\$3,237,600.00			\$2,416,500.00	\$66,431.80					
27 Health and Human Services	23.00	11.00	-20.13%	(\$548,423.35)	\$2,724,700.00	\$2,176,276.60	\$2,038,682.60	\$137,594.00								
28 Parks and Recreation	7.00	50.00	-11.27%	(\$66,868.00)	\$593,268.00	\$526,400.00	\$520,700.00	\$5,700.00								
29 Education (including Library)	12.00		4.55%	\$68,979.30	\$1,515,634.60	\$1,584,614.00	\$1,584,614.00									
30 Unclassified			6.61%	\$15,000.00	\$227,000.00	\$242,000.00	\$242,000.00									
31 Utilities and Bulk Purchases			-16.38%	(\$1,728,081.00)	\$10,550,257.00	\$8,822,176.00	\$5,400,411.00			\$3,398,965.00	\$22,800.00					
32 Landfill / Solid Waste Disposal			3.48%	\$142,811.10	\$4,100,000.00	\$4,242,811.10	\$4,150,000.00	\$92,811.10								
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			12.12%	\$979,351.90	\$8,078,089.00	\$9,057,441.00	\$8,810,285.00			\$176,000.00	\$71,156.00					
37 Judgements			0.00%	\$0.00	\$100.00	\$100.00	\$100.00									
42 Shared Services			14.68%	\$73,066.00	\$497,763.00	\$570,829.00	\$570,829.00									
43 Court and Public Defender	11.00	2.00	3.82%	\$30,000.00	\$785,100.00	\$815,100.00	\$815,100.00									
44 Capital			-38.72%	(\$315,900.00)	\$815,900.00	\$500,000.00	\$300,000.00			\$200,000.00						
45 Debt			29.15%	\$1,442,234.50	\$4,947,429.10	\$6,389,663.60	\$4,911,593.80		\$212,304.80	\$578,775.00	\$686,990.00					
46 Deferred Charges			#DIV/0!	\$309,742.10	\$0.00	\$309,742.10	\$309,742.10									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			3.72%	\$165,107.10	\$4,434,892.80	\$4,600,000.00	\$4,600,000.00									
55 Surplus General Budget			-100.00%	(\$12,332.55)	\$12,332.55	\$0.00	\$0.00									
Total	373.00	166.00	2.25%	\$2,158,347.17	\$95,966,530.29	\$98,124,877.46	\$85,860,582.71	\$310,989.94	\$212,304.81	\$9,575,000.00	\$2,166,000.00	\$0.00	\$0.00	\$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	0.00	7.00	57,375.00	\$54,000.00	\$0.00	\$0.00	\$0.00	\$3,375.00
Supervisory Staff (Department Heads & Managers)	30.00	0.00	4,360,800.00	\$3,000,000.00		\$423,300.00	\$750,000.00	\$187,500.00
Police Officers (Including Superior Officers)	130.00	11.00	24,681,764.22	\$15,336,350.00	\$800,000.00	\$4,519,622.35	\$3,834,087.50	\$191,704.38
Fire Fighters (Including Superior Officers)	76.00	0.00	14,342,189.80	\$8,696,500.00	\$800,000.00	\$2,562,858.55	\$2,174,125.00	\$108,706.25
All Other Union Employees not listed above	119.00	55.00	10,923,695.78	\$7,274,144.04	\$350,000.00	\$1,026,381.72	\$1,818,536.01	\$454,634.00
All Other Non-Union Employees not listed above	19.00	92.00	1,713,237.15	\$1,161,417.96	\$25,000.00	\$163,876.07	\$290,354.49	\$72,588.62
Totals	374.00	165.00	56,079,061.94	\$35,522,412.00	\$1,975,000.00	\$8,696,038.69	\$8,867,103.00	\$1,018,508.25

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

YES

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	127.00	\$12,768.00	\$1,621,536.00	112.00	\$12,208.80	\$1,367,385.60
Parent & Child	45.00	\$18,749.04	\$843,706.80	35.00	\$17,924.00	\$627,340.00
Employee & Spouse (or Partner)	33.00	\$28,333.68	\$935,011.44	49.00	\$27,088.92	\$1,327,357.08
Family	168.00	\$32,388.36	\$5,441,244.48	162.00	\$30,941.28	\$5,012,487.36
Employee Cost Sharing Contribution (enter as negative -)			(\$1,700,000.00)			(\$1,664,887.95)
Subtotal	373.00		\$7,141,498.72	358.00		\$6,669,682.09
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$12,768.00	\$12,768.00	1	\$12,208.80	\$12,208.80
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	1.00		\$12,768.00	1.00		\$12,208.80
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	69	\$12,768.00	\$880,992.00	67	\$12,208.80	\$817,989.60
Parent & Child	121	\$18,749.04	\$2,268,633.84	8	\$17,924.00	\$143,392.00
Employee & Spouse (or Partner)	10	\$28,333.68	\$283,336.80	128	\$27,088.92	\$3,467,381.76
Family	27	\$32,388.36	\$874,485.72	33	\$30,941.28	\$1,021,062.24
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	227.00		\$4,307,448.36	236.00		\$5,449,825.60
GRAND TOTAL	601.00		\$11,461,715.08	595.00		\$12,131,716.49

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)?

NO

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

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$20,002,000.00	\$20,002,000.00	\$0.00	Utility Fund - Principal	\$455,000.00	\$450,000.00	\$185,000.00	\$16,717,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$630,068.00	\$712,045.00	\$698,395.00	\$8,935,556.26
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$9,801,305.00	\$9,801,305.00	\$0.00	Bond Anticipation Notes - Interest	\$591,482.75			
Parking	\$22,520,000.00	\$22,520,000.00	\$0.00	Bonds - Principal	\$2,505,000.00	\$2,560,000.00	\$2,615,000.00	\$37,973,000.00
0			\$0.00	Bonds - Interest	\$1,953,652.12	\$1,565,004.76	\$1,460,622.76	\$14,666,241.83
0			\$0.00	Loans & Other Debt - Principal	\$37,099.00	\$37,621.00	\$38,152.00	\$308,810.00
0			\$0.00	Loans & Other Debt - Interest	\$5,056.00	\$4,535.00	\$4,005.00	\$12,793.00
0			\$0.00					
0			\$0.00	Total	\$6,177,357.87	\$5,329,205.76	\$5,001,174.76	\$78,613,401.09
<u>Municipal Purposes</u>								
Debt Authorized	\$31,157,506.00		\$31,157,506.00	Total Principal	\$2,997,099.00	\$3,047,621.00	\$2,838,152.00	\$54,998,810.00
Notes Outstanding	\$13,731,000.00		\$13,731,000.00	Total Interest	\$3,180,258.87	\$2,281,584.76	\$2,163,022.76	\$23,614,591.09
Bonds Outstanding	\$45,653,000.00		\$45,653,000.00	% of Total Current Year Budget	6.30%			
Loans and Other Debt	\$2,016,681.00	\$1,595,000.00	\$421,681.00					
Total (Current Year)	\$144,881,492.00	\$53,918,305.00	\$90,963,187.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	47,315			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$3,062.06			Rating	Aa2			
Per Capita Net Debt	\$1,922.50			Year of Last Rating	2019			
3 Yr. Average Property Valuation		\$4,541,068,327.67						
Net Debt as % of 3 Year Avg Property Valuation		2.00%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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

UFB #3 - Appropriations Summary:

* Employee count as of the June 21, 2019 Payroll.

UFB #7 - Personnel Costs

* Employee count as of the June 21, 2019 Payroll

* Pension Estimate for PERS Employees is 14.11% of base salary.

* Pension Estimate for PFRS Employees is 29.47% of base salary.

* Health Benefits Net of Cost Share Expense is 25% of base salary

UFB # 8 - Health Benefits

* The Township of Bloomfield is self-insured for medical and prescription claims. The premiums on this sheet were established for the purposes of enforcing NJ State Legislation, Chapter 78; and for establishing maximum exposure thresholds for claims expenses.