



State of New Jersey Local Government Services

Year: **2022 Municipal User Friendly Budget**

MUNICIPALITY:	2011 New Providence Borough - County of Union	▼	Introduced	▼
Municode:	2011	Filename: 2011_fbi_2022.xlsx		
Website:	www.newprov.org			
Phone Number:	908-665-1400			
Mailing Address:	360 Elkwood Avenue			
Email the UFB if not using Outlook		Municipality:	New Providence	State: NJ Zip: 07974

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen B.		Morgan	12/31/2022	amorgan@newprov.us

Chief Administrative Officer

Bernadette		Cuccaro		bcuccaro@newprov.us
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Chief Financial Officer

Joseph		Kovalcik		jkovalcik@newprov.us
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Municipal Clerk

Wendi		Barry		wbarry@newprov.us
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Registered Municipal Accountant

James		Cerullo		jcerullo@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Diane		Bilicska	12/31/2022	dbilicska@newprov.us
Matthew		Cumiskey	12/31/2024	mcumiskey@newprov.us
Peter		DeSarno	12/31/2024	pdesarno@newprov.us
Nadine		Geoffroy	12/31/2023	ngeoffroy@newprov.us
Robert		Munoz	12/31/2022	rmunoz@newprov.us
Lisa		McKnight	12/31/2023	lmcknight@newprov.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.019	\$14,796,047.00	20.79%	\$3,089.00
Municipal Library	0.068	\$994,331.00	1.40%	\$207.59
Municipal Open Space	0.010	\$145,214.52	0.20%	\$30.32
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	2.795	\$40,587,198.00	57.02%	\$8,473.46
Regional School District			0.00%	\$0.00
County Purposes	0.978	\$14,205,206.55	19.96%	\$2,965.65
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$451,598.21	0.63%	\$94.28
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	4.902	\$71,179,595.28	100.00%	\$14,860.29

Total Taxable Valuation as of October 1, 2021 **\$1,464,066,697.00**

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$303,167.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.019	1.039	1.98%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,796,047.00	\$15,213,000.14	2.82%	\$416,953.14

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,089.00	\$3,150.18	1.98%	\$61.19

Current Year 2022 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,213,000.14	
Municipal Library	ACTUAL	\$1,027,014.09	
Municipal Open Space	ESTIMATED	\$146,406.67	
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)	ESTIMATED		
Local School District	ESTIMATED	\$41,549,114.59	
Regional School District			
County Purposes	ESTIMATED	\$14,602,952.33	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$464,242.96	
Other County Levies (total)			

Total ESTIMATED amount to be raised by taxes

\$73,002,730.79

Revenue Anticipated, Excluding Tax Levy

8,882,738.77

Budget Appropriations, before Reserve for Uncollected Taxes

22,867,541.68

Total Non-Municipal Tax Levy

\$56,762,716.56

Amount to be Raised by Taxes - Before RUT

\$70,747,519.47

Reserve for Uncollected Taxes (RUT)

\$2,158,003.48

Total Amount to be Raised by Taxes

\$72,905,522.94

% of Tax Collections used to Calculate RUT

97.04%

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

71,412,400.04

Total Tax Levy, CY 2021

71,724,977.02

% of Taxes Collected, CY 2021

99.56%

Delinquent Taxes - December 31, 2021

\$271,492.48

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	4.24%	\$160,020.00	\$3,775,000.00	\$3,935,020.00	\$3,935,020.00							
08	Local Revenue	-6.86%	(\$41,289.01)	\$601,589.01	\$560,300.00	\$560,300.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,303,819.00	\$1,303,819.00	\$1,303,819.00							
08	Uniform Construction Code Fees	-52.23%	(\$382,682.00)	\$732,682.00	\$350,000.00	\$350,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-25.16%	(\$166,651.07)	\$662,366.34	\$495,715.27	\$495,715.27							
08	Other Special Items	43.90%	\$614,675.74	\$1,400,208.76	\$2,014,884.50	\$2,014,884.50							
15	Receipts from Delinquent Taxes	-1.74%	(\$3,960.43)	\$226,960.43	\$223,000.00	\$223,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-10.37%	(\$1,759,861.56)	\$16,972,861.70	\$15,213,000.14	\$15,213,000.14							
07	Minimum Library Tax	3.29%	\$32,683.09	\$994,331.00	\$1,027,014.09	\$1,027,014.09							
54	Open Space Levy Tax	0.82%	\$1,192.35	\$145,214.32	\$146,406.67		\$146,406.67						
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		-5.76%	(\$1,545,872.89)	\$26,815,032.56	\$25,269,159.67	\$25,122,753.00	\$146,406.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	8.00	13.00	2.03%	\$39,333.67	\$1,938,105.00	\$1,977,438.67	\$1,820,394.00	\$10,638.00	\$146,406.67						
21 Land-Use Administration		1.00	-7.53%	(\$6,500.00)	\$86,350.00	\$79,850.00	\$79,850.00								
22 Uniform Construction Code	2.00	6.00	2.04%	\$8,900.00	\$437,225.00	\$446,125.00	\$446,125.00								
23 Insurance			6.04%	\$114,644.00	\$1,898,856.00	\$2,013,500.00	\$2,013,500.00								
25 Public Safety	29.00	29.00	4.25%	\$209,336.19	\$4,922,192.95	\$5,131,529.14	\$5,123,085.00	\$8,444.14							
26 Public Works	12.00		35.69%	\$929,570.00	\$2,604,700.00	\$3,534,270.00	\$3,531,770.00	\$2,500.00							
27 Health and Human Services		2.00	58.85%	\$86,359.00	\$146,750.00	\$233,109.00	\$163,109.00	\$70,000.00							
28 Parks and Recreation	2.00	2.00	-0.17%	(\$735.00)	\$441,650.00	\$440,915.00	\$410,915.00	\$30,000.00							
29 Education (including Library)	6.00	15.00	3.29%	\$32,683.09	\$994,331.00	\$1,027,014.09	\$1,027,014.09								
30 Unclassified			-100.00%	(\$270,000.00)	\$270,000.00	\$0.00									
31 Utilities and Bulk Purchases			-13.49%	(\$121,000.00)	\$897,000.00	\$776,000.00	\$776,000.00								
32 Landfill / Solid Waste Disposal	5.00		-47.27%	(\$839,238.87)	\$1,775,500.00	\$936,261.13	\$920,000.00	\$16,261.13							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			23.18%	\$445,846.00	\$1,923,674.00	\$2,369,520.00	\$2,369,520.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	4.00	5.00	1.94%	\$7,835.00	\$403,940.00	\$411,775.00	\$411,775.00								
44 Capital			115.96%	\$736,348.00	\$635,000.00	\$1,371,348.00	\$1,371,348.00								
45 Debt			-3.29%	(\$79,050.00)	\$2,401,665.00	\$2,322,615.00	\$2,322,615.00								
46 Deferred Charges			-84.65%	(\$148,130.36)	\$175,000.00	\$26,869.64	\$26,869.64								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.73%	\$15,605.00	\$2,140,395.00	\$2,156,000.00	\$2,156,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	68.00	73.00	4.82%	\$1,161,805.72	\$24,092,333.95	\$25,254,139.67	\$24,969,889.73	\$137,843.27	\$146,406.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$8,985,400.00	0.61%	15A Public Schools	4	\$34,886,800.00	33.06%
2 Residential	3,740	\$1,133,845,300.00	77.57%	15B Other Schools	1	\$5,735,900.00	5.44%
3A/3B Farm		\$0.00	0.00%	15C Public Property	92	\$40,249,000.00	38.15%
4A Commercial	125	\$202,843,492.00	13.88%	15D Church and Charities	17	\$21,267,900.00	20.16%
4B Industrial	26	\$52,190,400.00	3.57%	15E Cemeteries & Graveyards	1	\$125,100.00	0.12%
4C Apartments	14	\$63,890,500.00	4.37%	15F Other Exempt	15	\$3,249,800.00	3.08%
5A/5B Railroad		\$0.00	0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,988	\$1,461,755,092.00	100.00%	Total	130	\$105,514,500.00	100.00%
Average Ratio (%), Assessed to True Value		48.34%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,023,903,789.82		Non-Exempt Properties			7.22%
Total # of property tax appeals filed in 2021	County Tax Board	29.00					
	State Tax Court	15.00					
Number of 2021 County Tax Board decisions appealed to Tax Court		4.00					
Number of pending property tax appeals in State Tax Court		41.00					
Amount paid out by municipality for tax appeals in 2021		\$55,294.35					

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

Sheet UFB-6

Sheet UFB-6C

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	47,687.70	\$43,500.00		\$859.95		\$3,327.75
Supervisory Staff (Department Heads & Managers)	7.00		1,035,572.67	\$843,575.00		\$127,464.18		\$64,533.49
Police Officers (Including Superior Officers)	27.00	3.00	4,878,926.93	\$3,309,390.00	\$227,700.00	\$1,071,249.54		\$270,587.39
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00		1,695,044.08	\$1,253,626.25	\$145,000.00	\$189,422.93		\$106,994.91
All Other Non-Union Employees not listed above	11.00	48.00	2,159,066.35	\$1,852,549.13		\$164,797.22		\$141,720.01
Totals	62.00	58.00	9,816,297.73	\$7,302,640.38	\$372,700.00	\$1,553,793.82	\$0.00	\$587,163.54

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	15.00	\$9,358.65	\$140,379.75	15.00	\$8,913.00	\$133,695.00
Parent & Child	7.00	\$19,159.35	\$134,115.45	7.00	\$18,247.00	\$127,729.00
Employee & Spouse (or Partner)	8.00	\$22,128.75	\$177,030.00	8.00	\$21,075.00	\$168,600.00
Family	22.00	\$29,862.00	\$656,964.00	22.00	\$28,440.00	\$625,680.00
Employee Cost Sharing Contribution (enter as negative -)						(\$284,400.00)
Subtotal	52.00		\$1,108,489.20	52.00		\$771,304.00
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	1	\$5,442.15	\$5,442.15	1	\$5,183.00	\$5,183.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$17,238.90	\$34,477.80	2	\$16,418.00	\$32,836.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$39,919.95	3.00		\$38,019.00
GRAND TOTAL	55.00		\$1,148,409.15	55.00		\$809,323.00

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)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality.