



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 0902 East Newark Borough - County of Hudson

Introduced

**Municode:**

**Filename:** 0902\_fbi\_2016.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:** East Newark    **State:** NJ    **Zip:** 07029

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	R.	Smith	12/31/2019	jsmith_eastnewark@verizon.net

**Chief Administrative Officer**

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**Chief Financial Officer**

Brigite	I.	Goncalves		<a href="mailto:bgoncalves@boroughofeastnewark.com">bgoncalves@boroughofeastnewark.com</a>
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**Municipal Clerk**

Robert	B.	Knapp		<a href="mailto:boroughofeastnewark@verizon.net">boroughofeastnewark@verizon.net</a>
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**Registered Municipal Accountant**

Joseph	J.	Faccione		<a href="mailto:jfaccione@sklein-cpa.com">jfaccione@sklein-cpa.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Hans	P.	Lucas	12/31/2017	
Yamara		Salas	12/31/2018	
Kenneth	M.	Sheehan, Sr.	12/31/2018	
Jose		Silva	12/31/2016	
Charles		Tighe	12/31/2016	
Jeanne		Zincavage	12/31/2017	





**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	Utility	Utility	Utility	Utility	Utility
08	Surplus	19.91%	\$68,300.00	\$343,000.00	\$411,300.00	\$395,000.00		\$16,300.00					
08	Local Revenue	-2.68%	(\$18,226.14)	\$679,526.14	\$661,300.00	\$474,800.00		\$186,500.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$589,008.00	\$589,008.00	\$589,008.00							
08	Uniform Construction Code Fees	-22.84%	(\$2,724.00)	\$11,924.00	\$9,200.00	\$9,200.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-71.15%	(\$288,310.43)	\$405,240.07	\$116,929.64	\$116,929.64							
08	Other Special Items	16.26%	\$38,330.24	\$235,669.76	\$274,000.00	\$274,000.00							
15	Receipts from Delinquent Taxes	-12.90%	(\$21,484.83)	\$166,484.83	\$145,000.00	\$145,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.05%	(\$36,733.00)	\$1,790,999.00	\$1,754,266.00	\$1,754,266.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-6.18%</b>	<b>(\$260,848.16)</b>	<b>\$4,221,851.80</b>	<b>\$3,961,003.64</b>	<b>\$3,758,203.64</b>	<b>\$0.00</b>	<b>\$202,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	8.00	19.00	-20.44%	(\$211,077.94)	\$1,032,704.94	\$821,627.00	\$656,627.00		\$165,000.00						
21	Land-Use Administration			-100.00%	(\$127,752.00)	\$127,752.00	\$0.00									
22	Uniform Construction Code	3.00		1.89%	\$469.00	\$24,781.00	\$25,250.00	\$25,250.00								
23	Insurance			24.56%	\$74,922.94	\$305,077.06	\$380,000.00	\$380,000.00								
25	Public Safety	7.00	7.00	9.01%	\$65,634.00	\$728,566.00	\$794,200.00	\$794,200.00								
26	Public Works		2.00	41.05%	\$38,912.66	\$94,787.34	\$133,700.00	\$129,700.00	\$4,000.00							
27	Health and Human Services	1.00		41.95%	\$43,896.81	\$104,642.83	\$148,539.64	\$35,610.00	\$112,929.64							
28	Parks and Recreation	1.00		28.56%	\$9,220.00	\$32,280.00	\$41,500.00	\$41,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			2900.00%	\$29,000.00	\$1,000.00	\$30,000.00	\$30,000.00								
31	Utilities and Bulk Purchases			0.45%	\$1,852.00	\$411,100.00	\$412,952.00	\$412,952.00								
32	Landfill / Solid Waste Disposal			7.54%	\$15,109.24	\$200,390.76	\$215,500.00	\$215,500.00								
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures			21.05%	\$49,989.34	\$237,530.66	\$287,520.00	\$284,720.00		\$2,800.00						
37	Judgements			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
42	Shared Services			0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00								
43	Court and Public Defender	4.00	1.00	5.77%	\$5,106.52	\$88,493.48	\$93,600.00	\$93,600.00								
44	Capital			-81.25%	(\$195,000.00)	\$240,000.00	\$45,000.00	\$10,000.00		\$35,000.00						
45	Debt			13.20%	\$23,201.00	\$175,714.00	\$198,915.00	\$198,915.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-6.28%	(\$17,190.00)	\$273,890.00	\$256,700.00	\$256,700.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>24.00</b>	<b>29.00</b>	<b>-4.66%</b>	<b>(\$193,706.43)</b>	<b>\$4,154,710.07</b>	<b>\$3,961,003.64</b>	<b>\$3,641,274.00</b>	<b>\$116,929.64</b>	<b>\$0.00</b>	<b>\$202,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	7	\$1,075,800.00	2.56%	15A Public Schools	2	\$493,500.00	17.15%	
2 Residential	335	\$25,686,500.00	61.01%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	15	\$1,371,400.00	47.66%	
4A Commercial	21	\$2,528,200.00	6.00%	15D Church and Charities	6	\$1,012,300.00	35.18%	
4B Industrial	5	\$8,440,500.00	20.05%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	13	\$4,325,700.00	10.27%	15F Other Exempt			0.00%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property		\$45,661.00	0.11%					
<b>Total</b>	<b>381</b>	<b>\$42,102,361.00</b>	<b>100.00%</b>	<b>Total</b>	<b>23</b>	<b>\$2,877,200.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				33.37%	Percentage of Exempt vs. Non-Exempt Properties			6.83%
Equalized Valuation, Taxable Properties				\$126,168,297.87				
Total # of property tax appeals filed in 2015		County Tax Board	5.00					
		State Tax Court	1.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				2.00				
Number of pending property tax appeals in State Tax Court				1.00				
Amount paid out by municipality for tax appeals in 2015								

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement		N/A		
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		15,000.00	\$15,000.00				
Supervisory Staff (Department Heads & Managers)	8.00	12.00	336,434.92	\$303,240.00		\$26,179.00	\$7,015.92	
Police Officers (Including Superior Officers)	7.00	1.00	897,572.40	\$590,000.00	\$10,000.00	\$137,937.00	\$159,635.40	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	2.00	16.00	244,927.92	\$232,308.00		\$5,604.00	\$7,015.92	
<b>Totals</b>	<b>24.00</b>	<b>29.00</b>	<b>1,493,935.24</b>	<b>\$1,140,548.00</b>	<b>\$10,000.00</b>	<b>\$169,720.00</b>	<b>\$173,667.24</b>	<b>\$0.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8.00	\$9,585.36	\$76,682.88	8.00	\$11,060.63	\$88,485.04
Parent & Child	1.00	\$17,560.31	\$17,560.31			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3.00	\$30,236.67	\$90,710.01	5.00	\$28,408.32	\$142,041.60
Employee Cost Sharing Contribution (enter as negative - )			(\$33,894.96)			(\$52,500.00)
<b>Subtotal</b>	<b>12.00</b>		<b>\$151,058.24</b>	<b>13.00</b>		<b>\$178,026.64</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,609.00	\$22,609.00	1	\$22,973.32	\$22,973.32
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$22,609.00</b>	<b>1.00</b>		<b>\$22,973.32</b>
<b>GRAND TOTAL</b>	<b>13.00</b>		<b>\$173,667.24</b>	<b>14.00</b>		<b>\$200,999.96</b>

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	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Water			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$275,037.80		\$275,037.80				
Notes Outstanding	\$480,501.00		\$480,501.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt	\$347,485.23		\$347,485.23				
<b>Total (Current Year)</b>	<b>\$1,103,024.03</b>	<b>\$0.00</b>	<b>\$1,103,024.03</b>				
Population (2010 census)	2,126						
Per Capita Gross Debt	\$518.83						
Per Capita Net Debt	\$518.83						
3 Yr. Average Property Valuation		\$127,963,899.00					
Net Debt as % of 3 Year Avg Property Valuation		0.86%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$136,000.00			
Bond Anticipation Notes - Interest				\$6,750.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal				\$51,292.02	\$41,085.42	\$30,576.49	\$224,531.30
Loans & Other Debt - Interest				\$4,872.98	\$3,664.52	\$3,241.92	\$12,197.76
<b>Total</b>				\$198,915.00	\$44,749.94	\$33,818.41	\$236,729.06
Total Principal				\$187,292.02	\$41,085.42	\$30,576.49	\$224,531.30
Total Interest				\$11,622.98	\$3,664.52	\$3,241.92	\$12,197.76
% of Total Current Year Budget				5.02%			
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							
Year of Last Rating							
Mark "X" if Municipality has no bond rating					X		