



State of New Jersey Local Government Services

Year: **2023 Municipal User Friendly Budget**

MUNICIPALITY: 2011 New Providence Borough - County of Union ▼

Adopted ▼

Municipality Code: 2011

Filename: 2011_fba_2023.xlsx

Website: www.newprov.org

Phone Number:

908-665-1400

Mailing Address:

360 Elkwood Avenue

Municipality: New Providence State: NJ Zip: 07974

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Allen		Morgan	12/31/2026	amorgan@newprov.us

Chief Administrative Officer

Bernadette		Cuccaro		bcuccaro@newprov.us
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Chief Financial Officer

James		Testa		itest@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	12/31/2025	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
Alexander		Kogan	12/31/2025	akogan@newprov.us
Lisa		McKnight	12/31/2023	lmcknight@newprov.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	1.040	\$15,213,000.14	21.04%	\$3,171.00	Municipal Purpose Tax	ACTUAL	\$15,554,278.44
Municipal Library	0.070	\$1,027,014.09	1.42%	\$213.43	Municipal Library	ACTUAL	\$1,119,602.00
Municipal Open Space	0.010	\$146,406.67	0.20%	\$30.49	Municipal Open Space	ESTIMATED	\$147,140.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	2.854	\$41,782,795.00	57.80%	\$8,701.96	Local School District	ESTIMATED	\$42,956,197.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.933	\$13,657,142.82	18.89%	\$2,844.75	County Purposes	ESTIMATED	\$13,658,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$467,339.68	0.65%	\$94.52	County Open Space	ESTIMATED	\$467,340.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	4.938	\$72,293,698.40	100.00%	\$15,056.16	Total ESTIMATED amount to be raised by taxes		\$73,902,557.44
Total Taxable Valuation as of	October 1, 2022	<u>\$1,471,400,104.00</u>			Revenue Anticipated, Excluding Tax Levy		9,318,754.90
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		23,842,635.34
Current Year Average Residential Assessment		<u>\$304,904.00</u>			Total Non-Municipal Tax Levy		\$57,228,677.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$71,752,557.44
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$2,150,000.00
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes		\$73,902,557.44
1.040	1.057	1.63%					
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		97.09%
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$15,213,000.14	\$15,554,278.44	2.24%	\$341,278.30		If % used exceeds the actual collection % then		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$3,171.00	\$3,222.84	1.63%	\$51.83				
Tax Collections - ACTUAL as of Prior Year							
Total Tax Revenue, Collections CY 2022							72,349,410.36
Total Tax Levy, CY 2022							72,679,433.63
% of Taxes Collected, CY 2022							99.55%
Delinquent Taxes - December 31, 2022							\$277,595.64

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	8.00%	\$314,980.00	\$3,935,020.00	\$4,250,000.00	\$4,250,000.00							
08	Local Revenue	-21.03%	(\$162,489.33)	\$772,589.33	\$610,100.00	\$610,100.00							
09	State Aid (without offsetting appropriation)	5.90%	\$76,924.26	\$1,303,819.00	\$1,380,743.26	\$1,380,743.26							
08	Uniform Construction Code Fees	-3.50%	(\$13,070.00)	\$373,070.00	\$360,000.00	\$360,000.00							
<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	-74.39%	(\$951,314.81)	\$1,278,819.15	\$327,504.34	\$327,504.34							
08	Other Special Items	-5.85%	(\$134,443.99)	\$2,299,751.29	\$2,165,307.30	\$2,165,307.30							
15	Receipts from Delinquent Taxes	-17.12%	(\$46,492.48)	\$271,492.48	\$225,000.00	\$225,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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		-8.95%	(\$915,906.35)	\$10,234,561.25	\$9,318,654.90	\$9,318,654.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Budgeted 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government	10.00	12.00	11.07%	\$201,503.00	\$1,819,923.00	\$2,021,426.00	\$1,868,383.00	\$5,903.00	\$147,140.00						
21 Land-Use Administration		1.00	6.02%	\$5,200.00	\$86,350.00	\$91,550.00	\$91,550.00								
22 Uniform Construction Code	2.00	6.00	4.72%	\$21,079.00	\$446,125.00	\$467,204.00	\$467,204.00								
23 Insurance			13.22%	\$250,598.00	\$1,895,000.00	\$2,145,598.00	\$2,145,598.00								
25 Public Safety	29.00	29.00	0.56%	\$27,785.64	\$4,973,085.00	\$5,000,870.64	\$4,986,109.00	\$14,761.64							
26 Public Works	12.00		6.03%	\$161,771.63	\$2,684,165.00	\$2,845,936.63	\$2,828,158.00	\$17,778.63							
27 Health and Human Services		2.00	-6.29%	(\$10,254.00)	\$163,109.00	\$152,855.00	\$152,855.00								
28 Parks and Recreation	2.00	2.00	3.13%	\$12,868.00	\$410,915.00	\$423,783.00	\$388,783.00	\$35,000.00							
29 Education (including Library)	6.00	15.00	9.02%	\$92,587.91	\$1,027,014.09	\$1,119,602.00	\$1,119,602.00								
30 Unclassified			0.00%	\$0.00	\$270,000.00	\$270,000.00	\$270,000.00								
31 Utilities and Bulk Purchases			5.14%	\$126,995.00	\$2,472,105.00	\$2,599,100.00	\$2,599,100.00								
32 Landfill / Solid Waste Disposal	5.00		5.37%	\$18,783.07	\$350,000.00	\$368,783.07	\$365,000.00	\$3,783.07							
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
36 Statutory Expenditures			7.00%	\$146,750.00	\$2,097,904.00	\$2,244,654.00	\$2,244,654.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
43 Court and Public Defender	4.00	5.00	-1.12%	(\$4,612.00)	\$411,775.00	\$407,163.00	\$407,163.00								
44 Capital			-15.16%	(\$207,949.00)	\$1,371,484.00	\$1,163,535.00	\$1,163,535.00								
45 Debt			14.86%	\$345,100.00	\$2,322,615.00	\$2,667,715.00	\$2,667,715.00								
46 Deferred Charges			-100.00%	(\$26,869.64)	\$26,869.64	\$0.00	\$0.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			-0.28%	(\$6,000.00)	\$2,156,000.00	\$2,150,000.00	\$2,150,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00										
Total	70.00	72.00	4.62%	\$1,155,336.61	\$24,984,438.73	\$26,139,775.34	\$25,915,409.00	\$77,226.34	\$147,140.00	\$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, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	80	\$8,731,700.00	0.59%	15A Public Schools	4	\$34,886,800.00	32.95%
2 Residential	3,755	\$1,144,913,700.00	77.81%	15B Other Schools	1	\$5,735,900.00	5.42%
3A/3B Farm	0		0.00%	15C Public Property	91	\$40,247,300.00	38.01%
4A Commercial	126	\$202,193,792.00	13.74%	15D Church and Charities	17	\$21,267,900.00	20.09%
4B Industrial	26	\$52,250,600.00	3.55%	15E Cemeteries & Graveyards	1	\$125,100.00	0.12%
4C Apartments	14	\$61,085,400.00	4.15%	15F Other Exempt	40	\$3,622,000.00	3.42%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,224,912.00	0.15%				
Total	4,002	\$1,471,400,104.00	100.00%	Total	154	\$105,885,000.00	100.00%
Average Ratio (%), Assessed to True Value		43.55%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$3,378,645,474.17		Non-Exempt Properties			7.20%
Total # of property tax appeals filed in 2022	County Tax Board	8.00					
	State Tax Court	12.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		56.00					
Amount paid out by municipality for tax appeals in 2022		(\$86,083.23)					

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 2022 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	55,393.44	\$44,400.00		\$7,596.84		\$3,396.60
Supervisory Staff (Department Heads & Managers)	7.00		1,103,790.40	\$884,731.00		\$151,377.47		\$67,681.92
Police Officers (Including Superior Officers)	27.00	3.00	4,759,742.50	\$3,184,085.00	\$271,520.00	\$1,060,555.00		\$243,582.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00		1,390,107.48	\$1,005,216.00	\$136,000.00	\$171,992.46		\$76,899.02
All Other Non-Union Employees not listed above	13.00	47.00	2,720,460.42	\$2,180,555.00		\$373,092.96		\$166,812.46
Totals	64.00	57.00	10,029,494.24	\$7,298,987.00	\$407,520.00	\$1,764,614.73	\$0.00	\$558,372.51

Is the Local Government required to comply with N.J.S.A. 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	19.00	\$13,671.00	\$259,749.00	19.00	\$9,358.65	\$177,814.35
Parent & Child	4.00	\$23,650.00	\$94,600.00	4.00	\$19,159.35	\$76,637.40
Employee & Spouse (or Partner)	9.00	\$27,551.00	\$247,959.00	9.00	\$22,128.75	\$199,158.75
Family	24.00	\$36,818.00	\$883,632.00	23.00	\$29,862.00	\$686,826.00
Employee Cost Sharing Contribution (enter as negative -)			(\$396,843.00)			(\$305,976.48)
Subtotal	56.00		\$1,089,097.00	55.00		\$834,460.02
<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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$8,861.52	\$26,584.56	3	\$5,442.15	\$16,326.45
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$30,644.31	\$122,577.24	4	\$24,209.31	\$96,837.24
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$149,161.80	7.00		\$113,163.69
GRAND TOTAL	63.00		\$1,238,258.80	62.00		\$947,623.71

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Wendi Barry	396.00	\$12,000.00			
Anthony Carnevale	159.00	\$12,000.00			
Macrina Carra	328.00	\$12,000.00			
Michael Piana	115.00	\$12,000.00			
Susan Deluise	260.00	\$12,000.00			
Deborah Timko	175.00	\$12,000.00			
Jason Labaska	131.00	\$17,000.00			
Daniel Nozza	79.00	\$17,000.00			
Steven Opalewski	209.00	\$17,000.00			
Ralph Parlapiano	309.00	\$12,000.00			
Nancy Pasquale	152.00	\$12,000.00			
Keith Lynch	278.00	\$12,000.00			
Donna Sarna	220.00	\$12,000.00			
Carl Perks	18.00	\$6,389.28			
Cindy Reis	161.00	\$12,000.00			
Kathleen Herrigel	107.00	\$12,000.00			
Antonio Mentana	248.00	\$12,000.00			
Karen Lambert	49.00	\$6,860.00			
Arlene Regan	123.00	\$12,000.00			
Scott Dowton	113.00	\$12,000.00			
Margaret Koontz	101.00	\$12,000.00			
Mark Allococo	0.00	\$0.00			
Nisim Sahar	75.00	\$12,000.00			
Margaret Dilley	43.00	\$9,404.96			
Diane Wolfe	40.00	\$8,748.80			
Daniel Henn	226.00	\$17,000.00			
Steven Drown	190.00	\$17,000.00			
Sean Bubb	240.00	\$17,000.00			
Chad Wilson	242.00	\$17,000.00			
Joseph DiParisi	160.00	\$17,000.00			
Totals	4947.00	\$371,403.04			
Total Funds Reserved as of end of 2022		\$126,402.08			
Total Funds Appropriated in 2023		\$70,000.00			

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

USER FRIENDLY BUDGET SECTION - Notes

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