



# State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 0222 Glen Rock Borough - County of Bergen

Adopted

Munlcode: 0222

Filename: 0222\_fba\_2019.xlsm

Website: www.glenrocknj.net

Phone Number:

201-670-3956

Mailing Address:

1 Harding Plaza

Email the UFB if not using Outlook

Municipality: Glen Rock

State: NJ

Zip: 07452

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Bruce		Packer	12/31/2019	bpacker@glenrocknj.net

## Chief Administrative Officer

Lenora		Benjamin		lbenjamin@glenrocknj.net
--------	--	----------	--	--------------------------

## Chief Financial Officer

Lenora		Benjamin		lbenjamin@glenrocknj.net
--------	--	----------	--	--------------------------

## Municipal Clerk

Jacqueline		Scalia		jscalia@glenrocknj.net
------------	--	--------	--	------------------------

## Registered Municipal Accountant

Steven		Wielkotz		swielkotz@fwcc-cpa.com
--------	--	----------	--	------------------------

## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		O'Hagan	12/31/2019	mohagan@glenrocknj.net
Amy		Martin	12/31/2020	amartin@glenrocknj.net
Kristine		Morieko	12/31/2021	kmorieko@glenrocknj.net
William		Leonard	12/31/2019	wleonard@glenrocknj.net
Arati		Kreibich	12/31/2020	akreibich@glenrocknj.net
Mary		Barchetto	12/31/2021	mbarchetto@glenrocknj.net

--	--	--	--	--

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.590	\$13,975,403.00	20.43%	\$3,323.00
Municipal Library	0.037	\$850,010.00	1.24%	\$208.00
Municipal Open Space			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	1.994	\$47,272,196.00	69.09%	\$11,230.00
Regional School District			0.00%	\$0.00
County Purposes	0.256	\$6,061,150.00	8.86%	\$1,442.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$258,861.00	0.38%	\$56.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.887</b>	<b>\$68,417,620.00</b>	<b>100.00%</b>	<b>\$16,259.00</b>

Total Taxable Valuation as of      October 1, 2018      \$2,379,216,455.00  
(To be used to calculate the current year tax rate)  
Current Year Average Residential Assessment      \$565,986.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.590	0.597	1.12%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,975,403.00	\$14,195,412.00	1.57%	\$220,009.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,323.00	\$3,376.67	1.62%	\$53.67

<u>Current Year 2019 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$14,195,412.00
Municipal Library	ESTIMATED	\$881,831.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$48,000,000.00
Regional School District		
County Purposes		
County Library	ESTIMATED	\$6,500,000.00
County Board of Health		
County Open Space	ESTIMATED	
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$69,577,243.00</b>

Revenue Anticipated, Excluding Tax Levy	4,813,423.00
Budget Appropriations, before Reserve for Uncollected Taxes	18,861,556.00
Total Non-Municipal Tax Levy	\$54,500,000.00
Amount to be Raised by Taxes - Before RUT	\$68,548,133.00
Reserve for Uncollected Taxes (RUT)	\$1,029,752.71
Total Amount to be Raised by Taxes	\$69,577,885.71

% of Tax Collections used to Calculate RUT      98.52%

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	68,439,748.00
Total Tax Levy, CY 2018	68,828,859.00
% of Taxes Collected, CY 2018	99.43%
Delinquent Taxes - December 31, 2018	\$389,112.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	36.36%	\$400,000.00	\$1,100,000.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-1.49%	(\$20,438.00)	\$1,375,299.00	\$1,354,861.00	\$1,354,861.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$996,572.00	\$996,572.00	\$996,572.00							
08	Uniform Construction Code Fees	-0.01%	(\$66.00)	\$500,066.00	\$500,000.00	\$500,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$41,325.00	\$0.00	\$41,325.00	\$41,325.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-75.65%	(\$54,669.00)	\$72,364.00	\$17,595.00	\$17,595.00							
08	Other Special Items	-5.73%	(\$795.00)	\$13,865.00	\$13,070.00	\$13,070.00							
15	Receipts from Delinquent Taxes	-7.58%	(\$31,987.00)	\$421,987.00	\$390,000.00	\$390,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.38%	(\$1,643,456.00)	\$15,838,868.00	\$14,195,412.00	\$14,195,412.00							
07	Minimum Library Tax	3.74%	\$31,821.00	\$850,010.00	\$881,831.00	\$881,831.00							
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	-6.04%	(\$1,278,265.00)	\$21,168,931.00	\$19,890,666.00	\$19,890,666.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

PCOA		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	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	6.00	3.00	-15.06%	(\$202,445.00)	\$1,344,032.00	\$1,141,587.00	\$1,141,587.00								
21	Land-Use Administration			2.00%	\$227.00	\$11,328.00	\$11,555.00	\$11,555.00								
22	Uniform Construction Code	3.00	3.00	2.06%	\$6,538.00	\$317,657.00	\$324,195.00	\$324,195.00								
23	Insurance			-6.36%	(\$168,497.00)	\$2,648,919.00	\$2,480,422.00	\$2,480,422.00								
25	Public Safety	22.00	6.00	3.99%	\$168,420.00	\$4,218,253.00	\$4,386,673.00	\$4,386,673.00								
26	Public Works	16.00	6.00	3.47%	\$78,635.00	\$2,263,224.00	\$2,341,859.00	\$2,341,859.00								
27	Health and Human Services			1.49%	\$1,030.00	\$69,150.00	\$70,180.00	\$70,180.00								
28	Parks and Recreation	1.00	50.00	1.08%	\$4,324.00	\$399,410.00	\$403,734.00	\$403,734.00								
29	Education (including Library)	7.00	25.00	9.41%	\$79,990.00	\$850,010.00	\$930,000.00	\$930,000.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-0.31%	(\$2,000.00)	\$640,000.00	\$638,000.00	\$638,000.00								
32	Landfill / Solid Waste Disposal	14.00		7.43%	\$139,461.00	\$1,875,971.00	\$2,015,432.00	\$2,015,432.00								
35	Contingency			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36	Statutory Expenditures			7.44%	\$110,004.00	\$1,479,184.00	\$1,589,188.00	\$1,589,188.00								
37	Judgements			100.00%	\$7,500.00	\$7,500.00	\$15,000.00	\$15,000.00								
42	Shared Services			#DIV/0!	\$41,325.00	\$0.00	\$41,325.00	\$41,325.00								
43	Court and Public Defender	1.00	6.00	-10.74%	(\$16,031.00)	\$149,112.00	\$133,281.00	\$133,281.00								
44	Capital			60.00%	\$150,000.00	\$250,000.00	\$400,000.00	\$400,000.00								
45	Debt			10.20%	\$179,102.00	\$1,756,023.00	\$1,935,125.00	\$1,935,125.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$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			1.62%	\$18,449.00	\$1,012,661.00	\$1,029,110.00	\$1,029,110.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		70.00	99.00	3.08%	\$594,032.00	\$19,296,634.00	\$19,890,666.00	\$19,890,666.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	45	\$7,289,000.00	0.31%
2 Residential	3,874	\$2,192,629,000.00	92.16%
3A/3B Farm			0.00%
4A Commercial	100	\$153,221,055.00	6.44%
4B Industrial	9	\$26,076,500.00	1.10%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,028	\$2,379,215,555.00	100.00%
Average Ratio (%), Assessed to True Value		89.61%	
Equalized Valuation, Taxable Properties		\$2,655,078,177.66	
Total # of property tax appeals filed in 2018		County Tax Board	18.00
		State Tax Court	5.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		2.00	
Amount paid out by municipality for tax appeals in 2018		\$3,612.00	

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$68,270,400.00	28.07%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	69	\$127,861,700.00	52.58%
15D Church and Charities	14	\$42,631,400.00	17.53%
15E Cemeteries & Graveyards	1	\$132,600.00	0.05%
15F Other Exempt	8	\$4,301,100.00	1.77%
Total	98	\$243,197,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.22%	

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
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

### 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 2018 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption				
J Dwelling Abatement				
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>



### 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	0.00	7.00	23,412.00	\$21,958.00	\$0.00	\$0.00	\$0.00	\$1,454.00
Supervisory Staff (Department Heads & Managers)	8.00	0.00		\$998,249.00	\$0.00	\$99,021.00	\$158,983.00	\$83,605.00
Police Officers (Including Superior Officers)	20.00	0.00	3,558,478.00	\$2,456,930.00	\$250,000.00	\$567,657.00	\$241,096.00	\$42,795.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	29.00	0.00	3,191,791.00	\$2,160,226.00	\$145,200.00	\$207,472.00	\$481,412.00	\$197,481.00
All Other Non-Union Employees not listed above	13.00	92.00	2,207,389.00	\$1,722,305.00	\$0.00	\$165,034.00	\$181,009.00	\$139,041.00
Totals	70.00	99.00	8,981,070.00	\$7,359,668.00	\$395,200.00	\$1,039,184.00	\$1,062,500.00	\$464,376.00

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	23.00	\$11,559.00	\$265,857.00	23.00	\$11,223.00	\$258,129.00
Parent & Child	6.00	\$20,691.00	\$124,146.00	6.00	\$20,089.00	\$120,534.00
Employee & Spouse (or Partner)	8.00	\$23,119.00	\$184,952.00	8.00	\$22,446.00	\$179,568.00
Family	29.00	\$32,251.00	\$935,279.00	29.00	\$31,312.00	\$908,048.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	66.00		\$1,510,234.00	66.00		\$1,466,279.00
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	25	\$3,996.00	\$99,900.00	25	\$6,304.00	\$157,600.00
Parent & Child	1	\$14,416.00	\$14,416.00	1	\$22,903.00	\$22,903.00
Employee & Spouse (or Partner)	23	\$22,448.40	\$516,313.20	23	\$27,600.00	\$634,800.00
Family	7	\$24,000.00	\$168,000.00	7	\$36,000.00	\$252,000.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	56.00		\$798,629.20	56.00		\$1,067,303.00
<b>GRAND TOTAL</b>	<b>122.00</b>		<b>\$2,308,863.20</b>	<b>122.00</b>		<b>\$2,533,582.00</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)?**

**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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Police Department	530.00	\$270,214.00	x		
DPW	703.00	\$169,475.00	x		
Administrative Personnel	424.00	\$181,941.00		x	
Library	213.00	\$16,614.00			
Totals	1870.00	\$618,244.00			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated In 2019		\$0.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$32,910,000.00	\$32,910,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal			
0			\$0.00	Bond Anticipation Notes - Interest			
0			\$0.00	Bonds - Principal	\$1,550,000.00		
0			\$0.00	Bonds - Interest	\$385,125.00		
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00	Total	\$1,935,125.00	\$0.00	\$0.00
0			\$0.00				
Municipal Purposes				Total Principal	\$1,550,000.00	\$0.00	\$0.00
Debt Authorized	\$3,177,970.00		\$3,177,970.00	Total Interest	\$385,125.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	9.73%		
Bonds Outstanding	\$13,945,000.00		\$13,945,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$50,032,970.00	\$32,910,000.00	\$17,122,970.00	Description	Debt Not Listed Above		
				Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
Population (2010 census)	11,601			Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Gross Debt	\$4,312.82			Rating	Aa2		
Per Capita Net Debt	\$1,475.99			Year of Last Rating	2018		
3 Yr. Average Property Valuation		\$2,569,001,769.00					
Net Debt as % of 3 Year Avg Property Valuation		0.67%		Mark "X" if Municipality has no bond rating			

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## 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**

[illegible]