



State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY:

0222 Glen Rock Borough - County of Bergen

Introduced

Municode: 0222

Filename: 0222_fbi_2021.xlsm

Website: 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
KRISTINE		MORIEKO		KMORIEKO@GLENROCKNJ.NET

Chief Administrative Officer

LENORA		BENJAMIN		LBENJAMIN@GLENROCKNJ.NET
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Chief Financial Officer

LENORA		BENJAMIN		LBENJAMIN@GLENROCKNJ.NET
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Municipal Clerk

JACQUELINE		SCALIA		JSCALIA@GLENROCKNJ.NET
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Registered Municipal Accountant

STEVE		WIELKOTZ		sdw@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
AMY		MARTIN	12/31/2023	AMARTIN@GLENROCKNJ.NET
MARY		BARCETTO	12/31/2021	MBARCETTO@GLENROCKNJ.NET
TERESA		GILBREATH	12/31/2022	TGILBREATH@GLENROCKNJ.NET
ROBERT		DILL	12/31/2022	RDILL@GLENROCKNJ.NET
CAROLINE		UNZAGA	12/31/2021	CUNZAGA@GLENROCKNJ.NET
JON		COLE	12/31/2023	JCOLE@GLENROCKNJ.NET

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	0.602	\$14,396,919.00	19.73%	\$3,422.00
Municipal Library	0.037	\$896,835.00	1.23%	\$213.00
Municipal Open Space			0.00%	\$0.00
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	2.129	\$50,930,631.00	69.81%	\$12,107.00
Regional School District			0.00%	\$0.00
County Purposes	0.270	\$6,459,837.57	8.85%	\$1,600.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$271,018.94	0.37%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.049	\$72,955,241.51	100.00%	\$17,342.00
Total Taxable Valuation as of	October 1, 2020	\$2,408,386,755.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$573,715.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.602		0.620	2.92%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$14,396,919.00		\$14,923,330.00	3.66%	\$526,411.00
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$3,422.00		\$3,554.74	3.88%	\$132.74
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$14,923,330.00
Municipal Library	ACTUAL	\$917,555.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$50,487,730.00
Regional School District		
County Purposes	ESTIMATED	\$6,589,035.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$276,439.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$73,194,089.00
Revenue Anticipated, Excluding Tax Levy		4,994,298.00
Budget Appropriations, before Reserve for Uncollected Taxes		19,764,262.00
Total Non-Municipal Tax Levy		\$57,353,204.00
Amount to be Raised by Taxes - Before RUT		\$72,123,168.00
Reserve for Uncollected Taxes (RUT)		\$1,053,747.58
Total Amount to be Raised by Taxes		\$73,176,915.58
% of Tax Collections used to Calculate RUT		98.56%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		72,860,443.27
Total Tax Levy, CY 2020		73,239,070.54
% of Taxes Collected, CY 2020		99.48%
Delinquent Taxes - December 31, 2020		\$373,798.86

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	0.00%	\$0.00	\$1,650,000.00	\$1,650,000.00	\$1,650,000.00							
08	Local Revenue	78.13%	\$579,519.76	\$741,703.24	\$1,321,223.00	\$1,321,223.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$996,572.00	\$996,572.00	\$996,572.00							
08	Uniform Construction Code Fees	-0.14%	(\$685.00)	\$490,685.00	\$490,000.00	\$490,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.03%	\$1,065.00	\$103,244.00	\$104,309.00	\$104,309.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-31.23%	(\$30,512.08)	\$97,706.00	\$67,193.92	\$67,193.92							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-2.17%	(\$8,106.00)	\$373,106.00	\$365,000.00	\$365,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.77%	(\$425,512.39)	\$15,348,842.39	\$14,923,330.00	\$14,923,330.00							
07	Minimum Library Tax	2.31%	\$20,720.00	\$896,835.00	\$917,555.00	\$917,555.00							
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	0.66%	\$136,489.29	\$20,698,693.63	\$20,835,182.92	\$20,835,182.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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		-11.12%	(\$145,744.08)	\$1,311,029.00	\$1,165,284.92	\$1,165,284.92								
21	Land-Use Administration		-6.98%	(\$7,805.00)	\$111,826.00	\$104,021.00	\$104,021.00								
22	Uniform Construction Code		1.18%	\$4,096.00	\$346,167.00	\$350,263.00	\$350,263.00								
23	Insurance		1.31%	\$31,467.00	\$2,394,928.00	\$2,426,395.00	\$2,426,395.00								
25	Public Safety		3.87%	\$173,782.00	\$4,491,067.00	\$4,664,849.00	\$4,664,849.00								
26	Public Works		7.50%	\$300,429.00	\$4,007,930.00	\$4,308,359.00	\$4,308,359.00								
27	Health and Human Services		-7.38%	(\$5,405.00)	\$73,218.00	\$67,813.00	\$67,813.00								
28	Parks and Recreation		46.91%	\$148,525.00	\$316,650.00	\$465,175.00	\$465,175.00								
29	Education (including Library)		2.31%	\$20,720.00	\$896,835.00	\$917,555.00	\$917,555.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		5.70%	\$37,000.00	\$649,000.00	\$686,000.00	\$686,000.00								
32	Landfill / Solid Waste Disposal		21.15%	\$55,000.00	\$260,000.00	\$315,000.00	\$315,000.00								
35	Contingency		0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36	Statutory Expenditures		5.23%	\$91,486.00	\$1,749,322.00	\$1,840,808.00	\$1,840,808.00								
37	Judgements		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
42	Shared Services		1.03%	\$1,065.00	\$103,244.00	\$104,309.00	\$104,309.00								
43	Court and Public Defender		39.79%	\$39,378.00	\$98,972.00	\$138,350.00	\$138,350.00								
44	Capital		180.00%	\$180,000.00	\$100,000.00	\$280,000.00	\$280,000.00								
45	Debt		-2.25%	(\$44,145.00)	\$1,965,225.00	\$1,921,080.00	\$1,921,080.00								
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		-0.08%	(\$804.00)	\$1,071,725.00	\$1,070,921.00	\$1,070,921.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	4.40%	\$879,044.92	\$19,956,138.00	\$20,835,182.92	\$20,835,182.92	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$6,604,800.00	0.27%
2 Residential	3,874	\$2,222,573,300.00	92.28%
3A/3B Farm	0		0.00%
4A Commercial	100	\$153,132,155.00	6.36%
4B Industrial	9	\$26,076,500.00	1.08%
4C Apartments	0		0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,026	\$2,408,386,755.00	100.00%
Average Ratio (%), Assessed to True Value		86.94%	
Equalized Valuation, Taxable Properties		\$2,770,171,100.76	
Total # of property tax appeals filed in 2020		County Tax Board	11.00
		State Tax Court	5.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		6.00	
Amount paid out by municipality for tax appeals in 2020		\$1,345.00	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$68,270,400.00	27.80%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	69	\$127,861,700.00	52.06%
15D Church and Charities	15	\$43,095,300.00	17.55%
15E Cemeteries & Graveyards	1	\$132,600.00	0.05%
15F Other Exempt	11	\$6,225,100.00	2.53%
Total	102	\$245,585,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.20%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	24,757.00	\$22,507.00				\$2,250.00
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,128,677.00	\$887,208.00	\$0.00	\$64,323.00	\$88,426.00	\$88,720.00
Police Officers (Including Superior Officers)	23.00	0.00	4,159,170.50	\$2,875,205.00	\$380,005.00	\$325,000.00	\$291,440.00	\$287,520.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	25.00	0.00	3,265,067.00	\$2,233,300.00	\$165,000.00	\$175,000.00	\$468,437.00	\$223,330.00
All Other Non-Union Employees not listed above	8.00	109.00	1,832,618.00	\$1,426,368.00	\$13,300.00	\$111,970.00	\$138,344.00	\$142,636.00
Totals	65.00	117.00	10,410,289.50	\$7,444,588.00	\$558,305.00	\$676,293.00	\$986,647.00	\$744,456.50

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	20.00	\$11,271.00	\$225,420.00	16.00	\$11,066.00	\$177,056.00
Parent & Child	4.00	\$20,174.00	\$80,696.00	4.00	\$19,808.00	\$79,232.00
Employee & Spouse (or Partner)	11.00	\$22,541.00	\$247,951.00	8.00	\$22,132.00	\$177,056.00
Family	33.00	\$31,445.00	\$1,037,685.00	34.00	\$30,874.00	\$1,049,716.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	68.00		\$1,591,752.00	62.00		\$1,483,060.00
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	27	\$4,346.00	\$117,342.00	28	\$3,954.00	\$110,712.00
Parent & Child	1	\$16,088.00	\$16,088.00	1	\$14,429.00	\$14,429.00
Employee & Spouse (or Partner)	23	\$13,765.00	\$316,595.00	22	\$11,400.00	\$250,800.00
Family	6	\$27,087.00	\$162,522.00	7	\$24,264.00	\$169,848.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	57.00		\$612,547.00	58.00		\$545,789.00
GRAND TOTAL	125.00		\$2,204,299.00	120.00		\$2,028,849.00

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year		2022		2023		All Additional Future	
Deductions				Budget		Budget		Budget		Years' Budgets	
Net Debt											
Local School Debt			\$0.00	Utility Fund - Principal							
Regional School Debt			\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal							
Utility Fund Debt				Bond Anticipation Notes - Interest	\$18,330.00						
Arts and Culture			\$0.00	Bonds - Principal	\$1,550,000.00	\$1,585,000.00	\$1,585,000.00	\$1,585,000.00	\$7,225,000.00		
0			\$0.00	Bonds - Interest	\$312,750.00	\$275,062.50	\$232,625.00	\$232,625.00	\$738,375.00		
0			\$0.00	Loans & Other Debt - Principal							
0			\$0.00	Loans & Other Debt - Interest							
0			\$0.00								
0			\$0.00	Total	\$1,881,080.00	\$1,860,062.50	\$1,817,625.00	\$1,817,625.00	\$7,963,375.00		
Municipal Purposes				Total Principal	\$1,550,000.00	\$1,585,000.00	\$1,585,000.00	\$1,585,000.00	\$7,225,000.00		
Debt Authorized	\$1,492,000.00		\$1,492,000.00	Total Interest	\$331,080.00	\$275,062.50	\$232,625.00	\$232,625.00	\$738,375.00		
Notes Outstanding	\$3,175,000.00		\$3,175,000.00	% of Total Current Year Budget	9.03%						
Bonds Outstanding	\$11,945,000.00	\$1,100,000.00	\$10,845,000.00								
Loans and Other Debt			\$0.00								
Total (Current Year)	\$16,612,000.00	\$1,100,000.00	\$15,512,000.00								
Population (2010 census)	11,601										
Per Capita Gross Debt	\$1,431.95										
Per Capita Net Debt	\$1,337.13										
3 Yr. Average Property Valuation		\$2,696,223,477.00									
Net Debt as % of 3 Year Avg Property Valuation		0.58%									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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]

USER FRIENDLY BUDGET SECTION - Notes

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