



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 2005 Fanwood Borough - County of Union Introduced

Municode: 2005Filename: 2005_fbi_2023.xlsm

Website: FANWOODNJ.ORG

Phone Number: 908-322-8236

Mailing Address: 75 N Martine Ave

Municipality: FanwoodState: NJZip: 07023

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Colleen		Mahr	12/31/23	mayor@fanwoodnj.org

Chief Administrative Officer

Frederick	J	Tomkins		ftomkins@fanwoodnj.org
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Chief Financial Officer

Patricia	Registered Municipal	Celardo		pcelardo@fanwoodnj.org
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Municipal Clerk

Rayna	E	Harris		rharris@fanwoodnj.org
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Registered Municipal Accountant

Warren		Korecky		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Erin		McElroy-Baker	12/31/24	emcelroybarker@fanwoodnj.org
Patricia		Walsh	12/31/24	pwalsh@fanwoodnj.org
Gina	X	Berry	12/21/25	gberry@fanwoodnj.org
Katherine		Mitchell	12/31/25	Kmittchell@fanwoodnj.org
Jefferey		Banks	12/31/23	jbanks@fanwoodnj.org
Anthony		Carter	12/31/23	acarter@fanwoodnj.org

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>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>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.519	\$6,541,048.42	18.59%	\$2,506.91	Municipal Purpose Tax	ESTIMATED	\$6,740,573.71
Municipal Library	0.036	\$452,736.00	1.29%	\$173.89	Municipal Library	ACTUAL	\$485,177.63
Municipal Open Space	0.010	\$126,069.00	0.36%	\$48.30	Municipal Open Space	ESTIMATED	\$128,590.38
Municipal Arts and Culture	0.000		0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000		0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	0.000		0.00%	\$0.00	Local School District		\$0.00
Regional School District	1.752	\$22,078,853.00	62.77%	\$8,462.62	Regional School District	ACTUAL	\$22,520,430.06
County Purposes	0.474	\$5,977,913.04	16.99%	\$2,289.55	County Purposes	ACTUAL	\$6,097,471.30
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space	ACTUAL	\$208,411.23
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.791	\$35,176,619.46	100.00%	\$13,481.27	Total ESTIMATED amount to be raised by taxes		\$36,180,654.31
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$28,954,902.97
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$28,954,902.97
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		#DIV/0!
					Total Amount to be Raised by Taxes		#DIV/0!
					% of Tax Collections used to Calculate RUT		0.00%
					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 2022		
					Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		0.00%
					Delinquent Taxes - December 31, 2022		
Sheet UFB-1							

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 Sewer	Utility	Utility	Utility	Utility
08	Surplus	8.19%	\$43,004.77	\$525,000.00	\$568,004.77	\$568,004.77							
08	Local Revenue	-0.36%	(\$1,412.48)	\$389,037.48	\$387,625.00	\$387,625.00							
09	State Aid (without offsetting appropriation)	5.91%	\$44,619.76	\$755,288.00	\$799,907.76	\$799,907.76							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	1.88%	\$899.79	\$47,865.13	\$48,764.92	\$48,764.92							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	28.64%	\$45,242.87	\$157,981.95	\$203,224.82	\$203,224.82							
08	Other Special Items	-17.90%	(\$270,668.43)	\$1,512,490.64	\$1,241,822.21	\$1,241,822.21							
15	Receipts from Delinquent Taxes	-33.19%	(\$99,354.82)	\$299,354.82	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.05%	\$199,525.29	\$6,541,048.42	\$6,740,573.71	\$6,740,573.71							
07	Minimum Library Tax	7.17%	\$32,441.63	\$452,736.00	\$485,177.63	\$485,177.63							
54	Open Space Levy Tax	1.36%	\$1,721.39	\$126,869.00	\$128,590.39		\$128,590.39						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$757,439.00	\$0.00	\$757,439.00	\$0.00			\$757,439.00				
	Total	6.97%	\$753,458.77	\$10,807,671.44	\$11,561,130.21	\$10,675,100.82	\$128,590.39	\$0.00	\$757,439.00	\$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 sewer	Utility	Utility	Utility	Utility
20	General Government			2.03%	\$23,601.38	\$1,162,987.95	\$1,186,589.33	\$1,186,589.33								
21	Land-Use Administration			43.89%	\$27,396.00	\$62,424.00	\$89,820.00	\$89,820.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			8.05%	\$107,040.12	\$1,329,584.88	\$1,436,625.00	\$1,436,625.00								
25	Public Safety			5.74%	\$133,776.29	\$2,329,223.71	\$2,463,000.00	\$2,463,000.00								
26	Public Works			-1.28%	(\$12,550.17)	\$977,550.17	\$965,000.00	\$965,000.00								
27	Health and Human Services			5.72%	\$4,815.63	\$84,260.00	\$89,075.63	\$89,075.63								
28	Parks and Recreation			-31.33%	(\$40,650.00)	\$129,750.00	\$89,100.00	\$89,100.00								
29	Education (including Library)			7.17%	\$32,442.00	\$452,736.00	\$485,178.00	\$485,178.00								
30	Unclassified			-13.45%	(\$41,839.48)	\$311,039.48	\$269,200.00	\$269,200.00								
31	Utilities and Bulk Purchases			24.65%	\$35,600.00	\$144,400.00	\$180,000.00	\$180,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			-1.63%	(\$16,864.00)	\$1,032,320.00	\$1,015,456.00	\$1,015,456.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			14.58%	\$14,999.63	\$102,865.11	\$117,864.74	\$117,864.74								
43	Court and Public Defender			15.21%	\$18,400.00	\$121,000.00	\$139,400.00	\$139,400.00								
44	Capital			50.00%	\$5,000.00	\$10,000.00	\$15,000.00	\$15,000.00								
45	Debt			2.81%	\$43,874.67	\$1,563,917.45	\$1,607,792.12	\$1,607,792.12								
46	Deferred Charges			-48.18%	(\$116,219.29)	\$241,219.29	\$125,000.00	\$125,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00								
55	Surplus General Budget			#DIV/0!	\$886,029.38	\$0.00	\$886,029.38	\$0.00		\$128,590.38		\$757,439.00				
Total		0.00	0.00	10.57%	\$1,104,852.16	\$10,456,278.04	\$11,561,130.20	\$10,675,100.82	\$0.00	\$128,590.38	\$0.00	\$757,439.00	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	38	\$10,893,000.00	0.86%
2 Residential	2,483	\$1,165,482,500.00	91.82%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	73	\$80,361,600.00	6.33%
4B Industrial	15	\$11,970,700.00	0.94%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	3	\$123,400.00	0.01%
6A/6B Business Personal Property	1	\$425,626.00	0.03%
Total	2,613	\$1,269,256,826.00	100.00%
Average Ratio (%), Assessed to True Value			
Equalized Valuation, Taxable Properties		#DIV/0!	
Total # of property tax appeals filed in 2022		County Tax Board	
		State Tax Court	
Number of 2022 County Tax Board decisions appealed to Tax Court			
Number of pending property tax appeals in State Tax Court			
Amount paid out by municipality for tax appeals in 2022			

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	0	\$0.00	0.00%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	27	\$23,306,300.00	37.10%
15D Church and Charities	11	\$10,954,400.00	17.44%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	20	\$28,561,900.00	45.46%
Total			
	58	\$62,822,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		4.95%	

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

[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	0.00		0.00	\$0.00				
Supervisory Staff (Department Heads & Managers)	7.00		890,298.00	\$890,298.00				
Police Officers (Including Superior Officers)	14.00		1,462,774.00	\$1,462,774.00				
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00				
All Other Union Employees not listed above	6.00		412,030.00	\$412,030.00				
All Other Non-Union Employees not listed above	6.00	66.00	336,298.00	\$336,298.00				
Totals	33.00	66.00	3,101,400.00	\$3,101,400.00	\$0.00	\$0.00	\$0.00	\$0.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	15.00	\$13,680.00	\$205,200.00			\$0.00
Parent & Child	0.00	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$27,348.00	\$27,348.00			\$0.00
Family	10.00	\$38,160.00	\$381,600.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	26.00		\$614,148.00	0.00		\$0.00
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			\$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
GRAND TOTAL	26.00		\$614,148.00	0.00		\$0.00

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)?

NO

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

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
Colleen M. Huehn	69.00	\$27,045.64			
John Piccola	58.00	\$24,887.18	x		
Daniel Weiss	61.00	\$30,925.09			
Totals	188.00	\$82,857.91			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2024 Budget 2025 Budget All Additional Future Years' Budgets				
Local School Debt			\$0.00	Utility Fund - Principal	\$15,000.00			
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest	\$17,605.00			
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$72,870.00			
			\$0.00	Bonds - Principal	\$1,095,000.00	\$1,125,000.00	\$1,155,000.00	
			\$0.00	Bonds - Interest	\$365,145.02	\$329,070.02	\$296,520.02	
			\$0.00	Loans & Other Debt - Principal	\$67,233.34	\$72,233.34	\$72,233.34	
			\$0.00	Loans & Other Debt - Interest	\$7,543.76	\$6,793.76	\$5,796.76	
			\$0.00					
				Total	\$1,640,397.12	\$1,533,097.12	\$1,529,550.12	\$0.00
Municipal Purposes								
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,177,233.34	\$1,197,233.34	\$1,227,233.34	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$463,163.78	\$335,863.78	\$302,316.78	\$0.00
Bonds Outstanding	\$30,083,419.94		\$30,083,419.94	% of Total Current Year Budget	14.19%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$30,083,419.94	\$0.00	\$30,083,419.94					
Population (2020 census)	7,318							
Per Capita Gross Debt	\$4,110.88							
Per Capita Net Debt	\$4,110.88							
3 Year Average Property Valuation	\$1,369,169,652.33							
Net Debt as % of 3 Year Average Property Valuation	2.20%							
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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)
