



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 2018 Summit City - County of Union

Municode: 2018

Filename: 2018_fba_2019.xlsm

Website: www.cityofsummit.org

Phone Number:

908-277-9400

Mailing Address:

512 Springfield Avenue

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

Municipality: Summit

State: NJ

Zip: 07928

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Nora	G	Radest	12/31/2019	nradest@cityofsummit.org

Chief Administrative Officer

Michael	F	Rogers		mrogers@cityofsummit.org
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Chief Financial Officer

Margaret	V	Gerba		mgerba@cityofsummit.org
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Municipal Clerk

Rosalia	M	Licatase		rlicatase@cityofsummit.org
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Registered Municipal Accountant

James		Cerullo		jcerullo@fwcc-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
B	David	Naidu	12/31/2021	dnaidu@cityofsummit.org
Stephen	E	Bowman	12/31/2019	sbowman@cityofsummit.org
Marjorie		Fox	12/31/2020	mfox@cityofsummit.org
Matthew		Gould	12/31/2020	mgould@cityofsummit.org
Beth		Little	12/31/2019	blittle@cityofsummit.org
Michael	M	McTernan	12/31/2019	mmcternan@cityofsummit.org
Greg		Vartan	12/31/2021	gvartan@cityofsummit.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.844	\$26,456,806.00	19.47%	\$3,523.70
Municipal Library	0.077	\$2,410,620.00	1.77%	\$321.48
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	2.179	\$68,244,105.00	50.22%	\$9,097.33
Regional School District			0.00%	\$0.00
County Purposes	1.202	\$37,672,817.00	27.72%	\$5,018.35
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.035	\$1,096,984.00	0.81%	\$146.13
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	4.337	\$135,881,332.00	100.00%	\$18,106.98

Total Taxable Valuation as of	October 1, 2018	\$3,143,119,824.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$417,500.00

Prior Year to Current Year Comparison

Prior Year	Current Year	% Change (+/-)
0.844	0.852	0.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$26,456,806.00	\$26,792,506.00	1.27%	\$335,700.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,523.70	\$3,557.10	0.95%	\$33.40

Sheet UFB-1

<u>Current Year 2019 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$26,792,506.00
Municipal Library	ACTUAL	\$2,440,785.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$70,102,247.00
Regional School District		
County Purposes	ESTIMATED	\$38,723,185.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,127,530.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$139,186,253.00
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Revenue Anticipated, Excluding Tax Levy	17,912,684.00
Budget Appropriations, before Reserve for Uncollected Taxes	46,697,548.00
Total Non-Municipal Tax Levy	\$109,952,962.00
Amount to be Raised by Taxes - Before RUT	\$138,737,826.00
Reserve for Uncollected Taxes (RUT)	\$5,478,321.49
Total Amount to be Raised by Taxes	\$144,216,147.49

% of Tax Collections used to Calculate RUT	96.20%
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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	136,365,871.00
Total Tax Levy, CY 2018	136,994,364.00
% of Taxes Collected, CY 2018	99.54%

Delinquent Taxes - December 31, 2018	\$653,313.11
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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	Sewer Utility	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	0.38%	\$29,705.00	\$7,813,000.00	\$7,842,705.00	\$6,900,000.00		\$280,000.00	\$662,705.00				
08	Local Revenue	-2.00%	(\$223,929.00)	\$11,222,410.00	\$10,998,481.00	\$3,673,344.00		\$4,033,287.00	\$3,291,850.00				
09	State Aid (without offsetting appropriation)	-0.28%	(\$9,595.00)	\$3,432,595.00	\$3,423,000.00	\$3,423,000.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-78.72%	(\$533,737.00)	\$678,052.00	\$144,315.00	\$144,315.00							
08	Other Special Items	-2.30%	(\$73,852.00)	\$3,215,877.00	\$3,142,025.00	\$3,142,025.00							
15	Receipts from Delinquent Taxes	27.23%	\$134,852.00	\$495,148.00	\$630,000.00	\$630,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.27%	\$335,700.00	\$26,456,806.00	\$26,792,506.00	\$26,792,506.00							
07	Minimum Library Tax	1.25%	\$30,165.00	\$2,410,620.00	\$2,440,785.00	\$2,440,785.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	3.74%	\$174,511.00	\$4,664,313.00	\$4,838,824.00	\$4,838,824.00							
08	Deficit General Budget	0.00%	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-0.23%	(\$136,180.00)	\$60,388,821.00	\$60,252,641.00	\$51,984,799.00	\$0.00	\$4,313,287.00	\$3,954,555.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Parking	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility	Utility				
20	General Government	22.00	14.00	8.17%	\$679,476.75	\$8,316,133.25	\$8,995,610.00	\$3,160,776.00			\$3,131,238.00	\$2,703,596.00				
21	Land-Use Administration			5.38%	\$13,000.00	\$241,550.00	\$254,550.00	\$254,550.00								
22	Uniform Construction Code	6.50	4.00	13.87%	\$27,474.00	\$198,050.00	\$225,524.00	\$225,524.00								
23	Insurance			-1.21%	(\$45,987.00)	\$3,785,761.00	\$3,739,774.00	\$3,739,774.00								
25	Public Safety	84.50	0.00	2.54%	\$311,456.00	\$12,258,470.00	\$12,569,926.00	\$12,555,150.00	\$14,776.00							
26	Public Works	51.00	5.00	3.66%	\$179,789.00	\$4,913,410.00	\$5,093,199.00	\$4,963,660.00	\$129,539.00							
27	Health and Human Services	2.00	0.00	-0.95%	(\$4,245.00)	\$447,290.00	\$443,045.00	\$443,045.00								
28	Parks and Recreation	7.00	1.00	3.60%	\$68,910.00	\$1,914,200.00	\$1,983,110.00	\$1,983,110.00								
29	Education (including Library)	14.00	40.00	1.25%	\$30,165.00	\$2,419,120.00	\$2,449,285.00	\$2,449,285.00								
30	Unclassified			6600.00%	\$330,000.00	\$5,000.00	\$335,000.00	\$335,000.00								
31	Utilities and Bulk Purchases			2.99%	\$32,500.00	\$1,088,500.00	\$1,121,000.00	\$1,121,000.00								
32	Landfill / Solid Waste Disposal			-12.68%	(\$82,063.00)	\$647,000.00	\$564,937.00	\$564,937.00								
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36	Statutory Expenditures			4.86%	\$204,276.78	\$4,200,443.22	\$4,404,720.00	\$4,270,720.00			\$71,000.00	\$63,000.00				
37	Judgements			-100.00%	(\$0.00)	\$0.00	\$0.00	\$0.00								
42	Shared Services			-100.00%	(\$0.00)	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	0.00	1.00	22.30%	\$74,345.00	\$333,455.00	\$407,800.00	\$407,800.00			\$21,075.00					
44	Capital			206.21%	\$509,350.00	\$247,000.00	\$756,350.00	\$735,275.00			\$543,414.00	\$377,959.00				
45	Debt			-15.06%	(\$873,218.04)	\$5,796,695.04	\$4,923,477.00	\$4,002,104.00			\$56,560.00	\$10,000.00				
46	Deferred Charges			0.00%	\$0.00	\$141,560.00	\$141,560.00	\$75,000.00								
48	Debt - Type 1 School District			-2.28%	(\$123,014.49)	\$5,388,037.49	\$5,265,023.00	\$5,265,023.00								
50	Reserve for Uncollected Taxes			-7.03%	(\$399,545.00)	\$5,686,796.00	\$5,287,251.00	\$5,287,251.00								
55	Surplus General Budget			130.36%	\$730,000.00	\$560,000.00	\$1,290,000.00	\$0.00			\$490,000.00	\$800,000.00				
Total		187.00	65.00	2.84%	\$1,662,670.00	\$58,589,971.00	\$60,252,641.00	\$51,840,484.00	\$144,315.00	\$0.00	\$4,313,287.00	\$3,954,555.00	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	69	\$10,383,500.00	0.33%	15A Public Schools	9	\$54,432,000.00	11.68%
2 Residential	6,248	\$2,608,521,700.00	82.99%	15B Other Schools	5	\$48,495,900.00	10.41%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	94	\$159,659,500.00	34.27%
4A Commercial	345	\$305,221,800.00	9.71%	15D Church and Charities	79	\$189,764,600.00	40.73%
4B Industrial	11	\$144,804,800.00	4.61%	15E Cemeteries & Graveyards	1	\$4,650,200.00	1.00%
4C Apartments	40	\$71,542,500.00	2.28%	15F Other Exempt	53	\$8,929,700.00	1.92%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$2,645,524.00	0.08%				
Total	6,714	\$3,143,119,824.00	100.00%	Total	241	\$465,931,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
42.77%				14.82%			
Equalized Valuation, Taxable Properties							
\$7,348,888,996.96							
Total # of property tax appeals filed in 2018		County Tax Board	80.00				
		State Tax Court	43.00				
Number of 2018 County Tax Board decisions appealed to Tax Court			13.00				
Number of pending property tax appeals in State Tax Court			59.00				
Amount paid out by municipality for tax appeals in 2018			\$32,054.21				

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				
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 Exemption

[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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	14.00	0.00	2,283,556.56	\$1,720,132.00	\$0.00	\$242,710.63	\$189,123.84	\$131,590.10
Police Officers (Including Superior Officers)	48.00	0.00	8,064,025.12	\$5,125,700.00	\$290,000.00	\$1,510,543.79	\$659,480.28	\$478,301.05
Fire Fighters (Including Superior Officers)	32.00	0.00	6,001,216.50	\$3,740,500.00	\$329,000.00	\$1,102,325.35	\$486,074.40	\$343,316.75
All Other Union Employees not listed above	47.00	0.00	5,633,691.76	\$3,385,325.00	\$672,000.00	\$477,669.36	\$788,312.04	\$310,385.36
All Other Non-Union Employees not listed above	46.00	134.00	7,279,390.14	\$3,864,937.00	\$1,827,907.00	\$545,342.61	\$605,700.96	\$435,502.57
Totals	187.00	134.00	29,261,880.08	\$17,836,594.00	\$3,118,907.00	\$3,878,591.73	\$2,728,691.52	\$1,699,095.83

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	45.00	\$11,129.81	\$500,841.48	42.00	\$8,269.93	\$347,337.06
Parent & Child	16.00	\$18,868.44	\$301,895.04	20.00	\$20,097.70	\$401,954.00
Employee & Spouse (or Partner)	32.00	\$22,626.70	\$724,054.32	31.00	\$14,346.89	\$444,753.59
Family	73.00	\$30,880.14	\$2,254,250.52	75.00	\$29,044.89	\$2,178,366.75
Employee Cost Sharing Contribution (enter as negative -)			(\$1,066,748.00)			(\$1,128,328.50)
Subtotal	166.00		\$2,714,293.36	168.00		\$2,244,082.90
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 -)						\$0.00
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 -)			\$0.00	0.00		\$0.00
Subtotal	0.00		\$0.00			\$0.00
GRAND TOTAL	166.00		\$2,714,293.36	168.00		\$2,244,082.90

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT, PER CATEGORIES								
Gross Debt		Deductions	Net Debt	Current Year Budget		2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$35,571,984.67	\$35,571,984.67	\$0.00	Utility Fund - Principal	\$620,000.00	\$870,000.00	\$885,000.00	\$8,805,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$301,373.00	\$257,902.00	\$238,940.00	\$1,234,243.00
				Bond Anticipation Notes - Principal	\$411,450.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$710,520.00			
Sewer	\$8,906,323.18	\$8,906,323.18	\$0.00	Bonds - Principal	\$6,520,000.00	\$7,825,000.00	\$6,950,000.00	\$56,435,000.00
Parking	\$5,059,950.00	\$5,059,950.00	\$0.00	Bonds - Interest	\$1,625,157.00	\$1,886,895.00	\$1,684,547.00	\$7,784,528.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$10,188,500.00	\$10,839,797.00	\$9,758,487.00	\$74,258,771.00
Municipal Purposes				Total Principal	\$7,551,450.00	\$8,695,000.00	\$7,835,000.00	\$65,240,000.00
Debt Authorized	\$12,903,303.60		\$12,903,303.60	Total Interest	\$2,637,050.00	\$2,144,797.00	\$1,923,487.00	\$9,018,771.00
Notes Outstanding	\$23,684,000.00		\$23,684,000.00	% of Total Current Year Budget	16.91%			
Bonds Outstanding	\$18,630,000.00		\$18,630,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$104,755,561.45	\$49,538,257.85	\$55,217,303.60					
Population (2010 census)	21,457							
Per Capita Gross Debt	\$4,882.12							
Per Capita Net Debt	\$2,573.39							
3 Yr. Average Property Valuation		\$7,299,193,043.33						
Net Debt as % of 3 Year Avg Property Valuation		0.76%						

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)
