



State of New Jersey

Local Government Services

Year: **2025 Municipal User Friendly Budget**

MUNICIPALITY: 2018 Summit City - County of Union



Introduced



Municode: 2018

Filename: 2018_fbi_2025.xlsm

Website: www.cityofsummit.org

Phone Number: 908-277-9422

Mailing Address:
512 Springfield Avenue

Municipality: Summit **State:** NJ **Zip:** 07901

Government Type:

Election Type:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Elizabeth		Fagan	12/31/2027	efagan@cityofsummit.org

Chief Administrative Officer

Tammie		Baldwin		tbaldwin@cityofsummit.org
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Chief Financial Officer

Cert. Number

Tammie		Baldwin	N-0609	tbaldwin@cityofsummit.org
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Municipal Clerk

Rosemary		Licatese	T-8378	rlicatese@cityofsummit.org
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Registered Municipal Accountant

Steven		Wielkotz		swielkotz@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mike		McTernan	12/31/2025	mmcternan@cityofsummit.org
Delia		Hamlet	12/31/2025	dhamlet@cityofsummit.org
Bob		Palowski	12/31/2026	bpalowski@cityofsummit.org
Jamel		Boyer	12/31/2026	jboyer@cityofsummit.org
Kevin		Smallwood	12/31/2025	ksmallwood@cityofsummit.org
Michelle		Kalmanson	12/31/2027	mkalmanson@cityofsummit.org
Claire		Toth	12/31/2027	ctoth@cityofsummit.org



City	▼ 4
Partisan	▼ 2

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.925	\$31,032,174.00	21.24%	\$4,029.74
Municipal Library	0.091	\$3,049,686.00	2.09%	\$396.44
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	2.267	\$76,023,940.00	52.03%	\$9,876.14
Regional School District			0.00%	\$0.00
County Purposes	1.031	\$34,585,504.08	23.67%	\$4,491.53
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.042	\$1,410,696.36	0.97%	\$182.97
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	4.356	\$146,102,000.44	100.00%	\$18,976.83

Total Taxable Valuation as of **October 1, 2024** **\$3,380,423,487.00**

(To be used to calculate the current year tax rate)

Current Year (2025) Average Residential Assessment **\$440,641.00**

Prior Year (2024) Average Residential Assessment **\$435,648.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.925	0.943	1.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$31,032,174.00	\$31,877,102.00	2.72%	\$844,928.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,029.74	\$4,155.24	3.11%	\$125.50

Current Year 2025 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$31,877,102.00	
Municipal Library	ACTUAL	\$3,379,453.00	
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$79,526,488.00	
Regional School District			
County Purposes	ESTIMATED	\$35,217,492.00	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$1,424,944.00	
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes		\$151,425,479.00	

Revenue Anticipated, Excluding Tax Levy

20,265,645.00

Budget Appropriations, before Reserve for Uncollected Taxes

54,769,215.00

Total Non-Municipal Tax Levy

\$116,168,924.00

Amount to be Raised by Taxes - Before RUT

\$150,672,494.00

Reserve for Uncollected Taxes (RUT)

\$5,000,015.00

Total Amount to be Raised by Taxes

\$155,672,509.00

% of Tax Collections used to Calculate RUT

96.78%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024	146,863,965.67
Total Tax Levy, CY 2024	147,202,590.33
% of Taxes Collected, CY 2024	99.77%
Delinquent Taxes - December 31, 2024	\$305,645.22

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	SEWER Utility	PARKING Utility	Utility	Utility	Utility
08	Surplus	16.12%	\$1,321,726.00	\$8,200,000.00	\$9,521,726.00	\$8,400,000.00			\$749,495.00	\$372,231.00			
08	Local Revenue	150.78%	\$8,337,834.07	\$5,529,862.93	\$13,867,697.00	\$5,259,666.00			\$5,643,531.00	\$2,964,500.00			
09	State Aid (without offsetting appropriation)	-1.56%	(\$57,823.72)	\$3,717,758.72	\$3,659,935.00	\$3,659,935.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-34.23%	(\$316,739.88)	\$925,270.88	\$608,531.00	\$608,531.00							
08	Other Special Items	-4.53%	(\$96,512.45)	\$2,129,025.45	\$2,032,513.00	\$2,032,513.00							
15	Receipts from Delinquent Taxes	6.23%	\$17,884.07	\$287,115.93	\$305,000.00	\$305,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.72%	\$844,928.00	\$31,032,174.00	\$31,877,102.00	\$31,877,102.00							
07	Minimum Library Tax	10.81%	\$329,767.00	\$3,049,686.00	\$3,379,453.00	\$3,379,453.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	10.56%	\$405,698.00	\$3,841,332.00	\$4,247,030.00	\$4,247,030.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		18.37%	\$10,786,761.09	\$58,712,225.91	\$69,498,987.00	\$59,769,230.00	\$0.00	\$0.00	\$6,393,026.00	\$3,336,731.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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	SEWER Utility	PARKING Utility	Utility	Utility	Utility
20 General Government	27.00	3.00	173.95%	\$6,334,786.00	\$3,641,798.00	\$9,976,584.00	\$4,198,129.00				\$3,909,691.00	\$1,868,764.00			
21 Land-Use Administration			54.18%	\$115,404.00	\$213,000.00	\$328,404.00	\$328,404.00								
22 Uniform Construction Code	2.00	1.00	22.67%	\$56,192.00	\$247,855.00	\$304,047.00	\$304,047.00								
23 Insurance			8.26%	\$337,462.00	\$4,085,863.00	\$4,423,325.00	\$4,211,325.00					\$87,000.00	\$125,000.00		
25 Public Safety	86.00	27.00	0.76%	\$96,891.00	\$12,671,031.00	\$12,767,922.00	\$12,754,066.00	\$13,856.00							
26 Public Works	43.00	3.00	14.37%	\$670,345.00	\$4,665,607.00	\$5,335,952.00	\$4,761,277.00	\$574,675.00							
27 Health and Human Services	2.00	1.00	0.41%	\$2,185.00	\$533,871.00	\$536,056.00	\$536,056.00								
28 Parks and Recreation	23.00	3.00	2.79%	\$85,481.00	\$3,058,796.00	\$3,144,277.00	\$3,124,277.00	\$20,000.00							
29 Education (including Library)	14.00	21.00	10.81%	\$329,767.00	\$3,049,686.00	\$3,379,453.00	\$3,379,453.00								
30 Unclassified			-54.55%	(\$135,000.00)	\$247,500.00	\$112,500.00	\$112,500.00								
31 Utilities and Bulk Purchases			5.65%	\$89,460.00	\$1,582,540.00	\$1,672,000.00	\$1,672,000.00								
32 Landfill / Solid Waste Disposal			2.45%	\$25,000.00	\$1,020,000.00	\$1,045,000.00	\$1,045,000.00								
35 Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36 Statutory Expenditures			2.08%	\$114,632.00	\$5,522,384.00	\$5,637,016.00	\$5,381,516.00					\$108,000.00	\$147,500.00		
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43 Court and Public Defender			0.10%	\$414.00	\$398,246.00	\$398,660.00	\$398,660.00								
44 Capital			180.59%	\$370,200.00	\$205,000.00	\$575,200.00	\$263,000.00					\$150,000.00	\$162,200.00		
45 Debt			28.64%	\$1,882,603.00	\$6,574,256.00	\$8,456,859.00	\$6,731,816.00					\$1,231,775.00	\$493,268.00		
46 Deferred Charges			215.05%	\$236,560.00	\$110,000.00	\$346,560.00	\$110,000.00					\$56,560.00	\$180,000.00		
48 Debt - Type I School District			15.85%	\$663,217.00	\$4,184,441.00	\$4,847,658.00	\$4,847,658.00								
50 Reserve for Uncollected Taxes			0.00%	\$13.00	\$5,000,002.00	\$5,000,015.00	\$5,000,015.00								
55 Surplus General Budget			#DIV/0!	\$1,210,000.00	\$1,210,000.00							\$850,000.00	\$360,000.00		
Total	197.00	59.00	21.90%	\$12,485,612.00	\$57,013,376.00	\$69,498,988.00	\$59,160,699.00	\$608,531.00	\$0.00	\$0.00	\$6,393,026.00	\$3,336,732.00	\$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

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$7,860,200.00	0.23%	15A Public Schools	9	\$54,432,000.00	11.36%
2 Residential	6,290	\$2,771,635,800.00	81.99%	15B Other Schools	5	\$48,495,900.00	10.12%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	96	\$166,247,900.00	34.68%
4A Commercial	346	\$322,681,600.00	9.55%	15D Church and Charities	81	\$195,050,400.00	40.69%
4B Industrial	11	\$184,608,000.00	5.46%	15E Cemeteries & Graveyards	1	\$4,650,200.00	0.97%
4C Apartments	40	\$91,247,100.00	2.70%	15F Other Exempt	70	\$10,441,500.00	2.18%
5A/5B Railroad	0	\$0.00	0.00%	Total	262	\$479,317,900.00	100.00%
6A/6B Business Personal Property	1	\$2,390,787.00	0.07%				
Total	6,745	\$3,380,423,487.00	100.00%				
Average Ratio (%), Assessed to True Value		33.07%					
Equalized Valuation, Taxable Properties		\$10,222,024,454.19					
Total # of property tax appeals filed in 2024	County Tax Board	40.00		Percentage of Exempt vs.			
	State Tax Court	21.00		Non-Exempt Properties			
Number of 2024 County Tax Board decisions appealed to Tax Court		11.00					
Number of pending property tax appeals in State Tax Court		39.00					
Amount paid out by municipality for tax appeals in 2024							

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	
				2024 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

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>										<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>										<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>												
Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full				
	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate
Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	Total Long Term Exemptions - GRAND TOTAL (All Pages)	0.00	0.00	0.00	Total Long Term Exemptions - GRAND TOTAL (All Pages)	0.00	0.00	0.00			

Sheet UFB-6 (2)

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
Supervisory Staff (Department Heads & Managers)	12.00		2,400,961.45	\$1,704,165.00	\$0.00	\$291,582.63	\$274,845.20	\$130,368.62
Police Officers (Including Superior Officers)	48.00	0.00	7,768,674.80	\$5,122,781.00	\$317,568.00	\$876,507.83	\$1,036,705.56	\$415,112.41
Fire Fighters (Including Superior Officers)	32.00	0.00	4,775,333.85	\$3,124,367.00	\$269,125.00	\$534,579.19	\$608,248.58	\$239,014.08
All Other Union Employees not listed above	40.00	3.00	4,537,311.82	\$2,882,819.17	\$209,918.00	\$493,250.36	\$715,638.10	\$235,686.19
All Other Non-Union Employees not listed above	67.00	26.00	8,568,448.44	\$6,111,982.00	\$0.00	\$902,173.17	\$1,085,040.82	\$469,252.45
Totals	199.00	29.00	28,050,730.36	\$18,946,114.17	\$796,611.00	\$3,098,093.18	\$3,720,478.26	\$1,489,433.75

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	57.00	\$17,289.42	\$985,496.94	48.00	\$15,405.84	\$739,480.32
Parent & Child	12.00	\$31,617.87	\$379,414.44	14.00	\$27,576.36	\$386,069.04
Employee & Spouse (or Partner)	29.00	\$34,538.45	\$1,001,615.05	31.00	\$30,811.56	\$955,158.36
Family	57.00	\$48,244.41	\$2,749,931.37	65.00	\$42,982.20	\$2,793,843.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	155.00		\$5,116,457.80	158.00		\$4,874,550.72
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	155.00		\$5,116,457.80	158.00		\$4,874,550.72

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**

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)			
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)			
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)			
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

Sheet UFB-10

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)
