



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**

**Filename:** 0204\_fbi\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook

**Municipality:**

**State:**

**Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Kelemen	12/31/2019	mayorkeleman@bogotaonline.org

**Chief Administrative Officer**

Joseph		Scarpa		admin@bogotaonline.org
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**Chief Financial Officer**

Raymond		Herr		cfo@bogotaonline.org
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**Municipal Clerk**

Jeanne		Cook		clerk@bogotaonline.org
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**Registered Municipal Accountant**

Steven		Wielkotz		swielkotz@fwcc-cpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Danielle		Fede	12/31/2018	dfede@bogotaonline.org
Francisco		Miranda	12/31/2018	fmiranda@bogotaonline.org
Thomas		Napolitano	12/31/2020	tnapolitano@bogotaonline.org
Kathryn		Gates-Ferris	12/31/2019	kgates-ferris@bogotaonline.org
David		Macfarlane	12/31/2019	dmacfarlane@bogotaonline.org
Mary Ellen		Murphy	12/31/2020	memurphy@bogotaonline.org

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

**2017 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	1.158	\$7,442,259.69	30.49%	\$3,031.64
Municipal Library	0.038	\$241,015.41	0.99%	\$99.48
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	2.319	\$14,897,836.00	61.03%	\$6,071.14
Regional School District			0.00%	\$0.00
County Purposes	0.274	\$1,754,697.58	7.19%	\$717.33
County Library	0.011	\$72,934.30	0.30%	\$28.80
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.800</b>	<b>\$24,408,742.98</b>	<b>100.00%</b>	<b>\$9,948.40</b>

Total Taxable Valuation as of October 1, 2017	<u>\$642,458,400.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$261,800.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.158	1.188	2.59%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,442,259.69	\$7,631,736.42	2.55%	\$189,476.73

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,031.64	\$3,110.18	2.59%	\$78.54

**Current Year 2018 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,631,736.42
Municipal Library	ACTUAL	\$243,439.00
Municipal Open Space	ACTUAL	
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,344,504.00
Regional School District		
County Purposes	ESTIMATED	\$1,800,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$73,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$25,092,679.42

Revenue Anticipated, Excluding Tax Levy	2,305,789.86
Budget Appropriations, before Reserve for Uncollected Taxes	10,030,965.30
Total Non-Municipal Tax Levy	\$17,217,504.00
Amount to be Raised by Taxes - Before RUT	\$24,942,679.44
Reserve for Uncollected Taxes (RUT)	\$52,489.86
Total Amount to be Raised by Taxes	\$24,995,169.30

% of Tax Collections used to Calculate RUT 99.79%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2017	24,432,186.19
Total Tax Levy, CY 2017	24,433,460.15
% of Taxes Collected, CY 2017	99.99%

Delinquent Taxes - December 31, 2017 \$1,273.66

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	-28.28%	(\$224,765.23)	\$794,765.23	\$570,000.00	\$570,000.00							
08	Local Revenue	-1.02%	(\$2,406.62)	\$235,556.62	\$233,150.00	\$233,150.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$677,676.00	\$677,676.00	\$677,676.00							
08	Uniform Construction Code Fees	-0.04%	(\$32.00)	\$83,532.00	\$83,500.00	\$83,500.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-56.98%	(\$33,226.35)	\$58,308.23	\$25,081.88	\$25,081.88							
08	Other Special Items	158.12%	\$438,846.84	\$277,535.16	\$716,382.00	\$716,382.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.88%	\$66,471.64	\$7,565,264.78	\$7,631,736.42	\$7,631,736.42							
07	Minimum Library Tax	1.01%	\$2,423.59	\$241,015.41	\$243,439.00	\$243,439.00							
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								
	<b>Total</b>	<b>2.49%</b>	<b>\$247,311.87</b>	<b>\$9,933,653.43</b>	<b>\$10,180,965.30</b>	<b>\$10,180,965.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	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		3.83%	\$33,000.00	\$860,500.00	\$893,500.00	\$893,500.00									
21	Land-Use Administration		#DIV/0!	\$0.00		\$0.00										
22	Uniform Construction Code		-15.79%	(\$15,000.00)	\$95,000.00	\$80,000.00	\$80,000.00									
23	Insurance		3.90%	\$46,138.95	\$1,183,861.05	\$1,230,000.00	\$1,230,000.00									
25	Public Safety		1.55%	\$39,635.95	\$2,549,967.31	\$2,589,603.26	\$2,587,110.00	\$2,493.26								
26	Public Works		4.14%	\$41,233.37	\$996,855.25	\$1,038,088.62	\$1,015,500.00	\$22,588.62								
27	Health and Human Services		0.00%	\$0.00	\$66,000.00	\$66,000.00	\$66,000.00									
28	Parks and Recreation		0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00									
29	Education (including Library)		1.01%	\$2,423.59	\$241,015.41	\$243,439.00	\$243,439.00									
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		-14.29%	(\$55,000.00)	\$385,000.00	\$330,000.00	\$330,000.00									
32	Landfill / Solid Waste Disposal		4.23%	\$42,728.41	\$1,009,271.59	\$1,052,000.00	\$1,052,000.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		3.31%	\$22,952.59	\$693,198.41	\$716,151.00	\$716,151.00									
37	Judgements		-15.77%	(\$27,593.00)	\$175,000.00	\$147,407.00	\$147,407.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		0.00%	\$0.00	\$104,900.00	\$104,900.00	\$104,900.00									
44	Capital		0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00									
45	Debt		7.87%	\$92,517.80	\$1,175,934.20	\$1,268,452.00	\$1,268,452.00									
46	Deferred Charges		20.53%	\$16,424.42	\$80,000.00	\$96,424.42	\$96,424.42									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	2.41%	\$239,462.08	\$9,941,503.22	\$10,180,965.30	\$10,155,883.42	\$25,081.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	48	\$2,719,200.00	0.42%	15A Public Schools	6	\$21,067,800.00	36.68%
2 Residential	2,020	\$528,837,500.00	82.31%	15B Other Schools	2	\$579,000.00	1.01%
3A/3B Farm			0.00%	15C Public Property	35	\$13,694,900.00	23.84%
4A Commercial	90	\$56,079,300.00	8.73%	15D Church and Charities	8	\$11,080,800.00	19.29%
4B Industrial	13	\$17,199,200.00	2.68%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	25	\$37,623,200.00	5.86%	15F Other Exempt	12	\$11,020,700.00	19.19%
5A/5B Railroad	5	\$4,000.00	0.00%				
6A/6B Business Personal Property	1		0.00%				
<b>Total</b>	<b>2,202</b>	<b>\$642,462,400.00</b>	<b>100.00%</b>	<b>Total</b>	<b>63</b>	<b>\$57,443,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				89.02%			
Equalized Valuation, Taxable Properties				\$721,705,684.12			
Total # of property tax appeals filed in 2017				County Tax Board 6.00			
				State Tax Court 2.00			
Number of 2017 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2017				\$67,365.00			

Percentage of Exempt vs. Non-Exempt Properties 8.94%

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 2017 Total Tax Rate
G Commercial/Industrial Exemption		NONE		
I Dwelling Exemption		NONE		
J Dwelling Abatement		NONE		
K New Dwelling/Conversion Exemption		NONE		
L New Dwelling/Conversion Abatement		NONE		
N Multiple Dwelling Exemption		NONE		
O Multiple Dwelling Abatement		NONE		
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	18,150.00	\$16,500.00				\$1,650.00
Supervisory Staff (Department Heads & Managers)	6.00	3.00	650,000.00	\$465,000.00		\$39,000.00	\$100,000.00	\$46,000.00
Police Officers (Including Superior Officers)	16.00		2,743,449.00	\$1,636,449.00	\$200,000.00	\$435,000.00	\$300,000.00	\$172,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		530,000.00	\$300,000.00	\$35,000.00	\$35,000.00	\$125,000.00	\$35,000.00
All Other Non-Union Employees not listed above	7.00	59.00	448,000.00	\$275,000.00		\$35,000.00	\$110,000.00	\$28,000.00
<b>Totals</b>	<b>35.00</b>	<b>69.00</b>	<b>4,389,599.00</b>	<b>\$2,692,949.00</b>	<b>\$235,000.00</b>	<b>\$544,000.00</b>	<b>\$635,000.00</b>	<b>\$282,650.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	13.00	\$11,325.00	\$147,225.00	13.00	\$11,222.88	\$145,897.44
Parent & Child	3.00	\$21,000.00	\$63,000.00	3.00	\$20,089.08	\$60,267.24
Employee & Spouse (or Partner)	4.00	\$22,750.00	\$91,000.00	4.00	\$22,445.88	\$89,783.52
Family	13.00	\$32,300.00	\$419,900.00	13.00	\$31,312.08	\$407,057.04
Employee Cost Sharing Contribution (enter as negative - )			(\$100,000.00)			(\$100,000.00)
<b>Subtotal</b>	<b>33.00</b>		<b>\$621,125.00</b>	<b>33.00</b>		<b>\$603,005.24</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - 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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>33.00</b>		<b>\$621,125.00</b>	<b>33.00</b>		<b>\$603,005.24</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt					
				Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Local School Debt	\$3,030,000.00	\$3,030,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$269,705.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$114,570.00			
0			\$0.00	Bonds - Principal	\$712,000.00	\$320,000.00	\$320,000.00	\$1,600,000.00
0			\$0.00	Bonds - Interest	\$77,185.00	\$51,200.00	\$44,800.00	\$266,500.00
0			\$0.00	Loans & Other Debt - Principal	\$94,000.00			
0			\$0.00	Loans & Other Debt - Interest	\$992.00			
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$1,268,452.00</b>	<b>\$371,200.00</b>	<b>\$364,800.00</b>	<b>\$1,866,500.00</b>
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$1,075,705.00	\$320,000.00	\$320,000.00	\$1,600,000.00
Notes Outstanding	\$5,092,000.00		\$5,092,000.00	Total Interest	\$192,747.00	\$51,200.00	\$44,800.00	\$266,500.00
Bonds Outstanding	\$2,952,000.00	\$23,438.00	\$2,928,562.00	% of Total Current Year Budget	12.46%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$11,074,000.00</b>	<b>\$3,053,438.00</b>	<b>\$8,020,562.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	8,261			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Per Capita Gross Debt	\$1,340.52			Rating	A2			
Per Capita Net Debt	\$970.89			Year of Last Rating	2012			
3 Yr. Average Property Valuation		\$721,324,305.67						
Net Debt as % of 3 Year Avg Property Valuation		1.11%		<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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