



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0204_fba_2021.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
Christopher		Kelemen	12/31/2023	mayorkeleman@bogotaonline.org

Chief Administrative Officer

Joseph		Scarpa		admin@bogotaonline.org
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Chief Financial Officer

Gregory		Bock		cfo@bogotaonline.org
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Municipal Clerk

Jeanne		Cook		clerk@bogotaonline.org
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Registered Municipal Accountant

Dieter	P.	Lerch		dlerch@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Consuelo		Carpenter	12/31/2021	ccarpenter@bogotaonline.org
Daniele		Fede	12/31/2022	dfede@bogotaonline.org
Michael		Connors	12/31/2022	mconnors@bogotaonline.org
Robert		Robbins	12/31/2021	rrobbs@bogotaonline.org
Mary Ellen		Murphy	12/31/2023	memurphy@bogotaonline.org
Jo Ellen		Granquist	12/31/2023	jegrnquist@bogotaonline.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.238	\$7,966,961.00	30.41%	\$3,262.44	Municipal Purpose Tax	ACTUAL	\$7,934,537.00
Municipal Library	0.042	\$269,367.00	1.03%	\$110.68	Municipal Library	ACTUAL	\$309,756.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.472	\$15,904,721.00	60.70%	\$6,514.34	Local School District	ACTUAL	\$16,042,978.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.308	\$1,978,613.84	7.55%	\$811.66	County Purposes	ESTIMATED	\$2,077,544.53
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$82,048.83	0.31%	\$34.26	County Open Space	ESTIMATED	\$86,151.27
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	4.073	\$26,201,711.67	100.00%	\$10,733.37	Total ESTIMATED amount to be raised by taxes		\$26,450,966.80
Total Taxable Valuation as of October 1, 2020		<u>\$644,085,500.00</u>			Revenue Anticipated, Excluding Tax Levy		<u>2,647,254.00</u>
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		<u>10,716,547.00</u>
Current Year Average Residential Assessment		<u>\$263,525.00</u>			Total Non-Municipal Tax Levy		<u>\$18,206,673.80</u>
					Amount to be Raised by Taxes - Before RUT		<u>\$26,275,966.80</u>
					Reserve for Uncollected Taxes (RUT)		<u>\$174,573.57</u>
					Total Amount to be Raised by Taxes		<u>\$26,450,540.37</u>
					% of Tax Collections used to Calculate RUT		<u>99.34%</u>
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		<u>26,145,292.94</u>
					Total Tax Levy, CY 2020		<u>26,217,249.97</u>
					% of Taxes Collected, CY 2020		<u>99.73%</u>
					Delinquent Taxes - December 31, 2020		<u>\$61,308.23</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.238	1.232	-0.48%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,966,961.00	\$7,934,537.00	-0.41%	(\$32,424.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,262.44	\$3,246.63	-0.48%	(\$15.81)

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	Utility	Utility	Utility	Utility
08	Surplus	17.95%	\$91,316.00	\$508,684.00	\$600,000.00	\$600,000.00							
08	Local Revenue	-6.82%	(\$14,839.00)	\$217,439.00	\$202,600.00	\$202,600.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$677,676.00	\$677,676.00	\$677,676.00							
08	Uniform Construction Code Fees	128.20%	\$70,223.00	\$54,777.00	\$125,000.00	\$125,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.65%	(\$444.00)	\$68,444.00	\$68,000.00	\$68,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-63.76%	(\$54,796.00)	\$85,947.00	\$31,151.00	\$31,151.00							
08	Other Special Items	11.41%	\$96,578.68	\$846,248.32	\$942,827.00	\$942,827.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$4,392.00)	\$4,392.00	\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.86%	(\$150,176.00)	\$8,084,713.00	\$7,934,537.00	\$7,934,537.00							
07	Minimum Library Tax	14.99%	\$40,389.00	\$269,367.00	\$309,756.00	\$309,756.00							
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	0.68%	\$73,859.68	\$10,817,687.32	\$10,891,547.00	\$10,891,547.00	\$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	3.00	12.00	0.77%	\$6,875.00	\$895,674.00	\$902,549.00	\$902,549.00							
21	Land-Use Administration	0.00	1.00	57.44%	\$6,060.00	\$10,550.00	\$16,610.00	\$16,610.00							
22	Uniform Construction Code	1.00	6.00	1.14%	\$1,825.00	\$160,400.00	\$162,225.00	\$162,225.00							
23	Insurance	0.00	0.00	20.70%	\$240,244.00	\$1,160,756.00	\$1,401,000.00	\$1,401,000.00							
25	Public Safety	20.00	21.00	1.02%	\$27,590.00	\$2,716,344.00	\$2,743,934.00	\$2,739,875.00	\$4,059.00						
26	Public Works	10.00	5.00	5.37%	\$70,227.00	\$1,308,065.00	\$1,378,292.00	\$1,351,200.00	\$27,092.00						
27	Health and Human Services	0.00	2.00	-11.90%	(\$10,655.00)	\$89,505.00	\$78,850.00	\$78,850.00							
28	Parks and Recreation	1.00	18.00	5.90%	\$10,758.00	\$182,267.00	\$193,025.00	\$193,025.00							
29	Education (including Library)	2.00	6.00	14.99%	\$40,389.00	\$269,367.00	\$309,756.00	\$309,756.00							
30	Unclassified	0.00	0.00	-100.00%	(\$20,000.00)	\$20,000.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases	0.00	0.00	-5.62%	(\$62,658.00)	\$1,115,365.00	\$1,052,707.00	\$1,052,707.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	-3.61%	(\$15,000.00)	\$415,000.00	\$400,000.00	\$400,000.00							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	5.34%	\$39,907.00	\$746,884.00	\$786,791.00	\$786,791.00							
37	Judgements	0.00	0.00	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
42	Shared Services	0.00	3.00	-25.19%	(\$67,485.00)	\$267,860.00	\$200,375.00	\$200,375.00							
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital	0.00	0.00	-60.80%	(\$69,795.00)	\$114,795.00	\$45,000.00	\$45,000.00							
45	Debt	0.00	0.00	-24.35%	(\$259,445.00)	\$1,065,500.00	\$806,055.00	\$806,055.00							
46	Deferred Charges	0.00	0.00	-5.47%	(\$8,062.00)	\$147,440.00	\$139,378.00	\$139,378.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	37.00	74.00	-0.63%	(\$69,225.00)	\$10,960,772.00	\$10,891,547.00	\$10,860,396.00	\$31,151.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Reserve for Debt	\$155,500.00	To Pay Down Notes
X					Developers Contribution	\$379,660.00	Replaced by General Fund Balance

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	47	\$2,576,400.00	0.40%
2 Residential	2,021	\$532,585,400.00	82.69%
3A/3B Farm	0		0.00%
4A Commercial	90	\$56,742,000.00	8.81%
4B Industrial	15	\$16,224,000.00	2.52%
4C Apartments	25	\$35,957,700.00	5.58%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	2,198	\$644,085,500.00	100.00%

Average Ratio (%), Assessed to True Value	69.24%
Equalized Valuation, Taxable Properties	\$930,221,692.66

Total # of property tax appeals filed in 2020	County Tax Board	7.00
	State Tax Court	2.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2020	\$1,710.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$21,067,800.00	28.36%
15B Other Schools	2	\$579,000.00	0.78%
15C Public Property	35	\$13,694,900.00	18.43%
15D Church and Charities	80	\$11,080,800.00	14.91%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	19	\$27,872,600.00	37.52%
Total	142	\$74,295,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.53%

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 2020 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**

<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>					<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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
297 Palisade Avenue	Other	\$88,486.08	\$5,958,000.00	\$242,669.34															
Total Long Term Exemptions - Column Total		88,486.08	5,958,000.00	242,669.34	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	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL		88,486.08	5,958,000.00	242,669.34

**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	7.00	19,377.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$1,377.00
Supervisory Staff (Department Heads & Managers)	5.00	4.00	684,032.30	\$524,000.00	\$0.00	\$37,446.30	\$82,500.00	\$40,086.00
Police Officers (Including Superior Officers)	17.00	0.00	2,803,916.26	\$1,641,225.00	\$365,000.00	\$488,101.00	\$280,500.00	\$29,090.26
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	10.00	0.00	838,681.25	\$535,485.00	\$37,500.00	\$56,862.90	\$165,000.00	\$43,833.35
All Other Non-Union Employees not listed above	5.00	63.00	1,050,533.95	\$825,865.00	\$32,150.00	\$44,380.80	\$82,500.00	\$65,638.15
Totals	37.00	74.00	5,396,540.76	\$3,544,575.00	\$434,650.00	\$626,791.00	\$610,500.00	\$180,024.76

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	16.00	\$11,100.00	\$177,600.00	11.00	\$11,300.00	\$124,300.00
Parent & Child	3.00	\$19,800.00	\$59,400.00	5.00	\$20,200.00	\$101,000.00
Employee & Spouse (or Partner)	4.00	\$22,150.00	\$88,600.00	4.00	\$22,550.00	\$90,200.00
Family	13.00	\$30,900.00	\$401,700.00	12.00	\$31,450.00	\$377,400.00
Employee Cost Sharing Contribution (enter as negative -)			(\$172,300.00)			(\$148,950.00)
Subtotal	36.00		\$555,000.00	32.00		\$543,950.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	36.00		\$555,000.00	32.00		\$543,950.00

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**

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
POLICE CHIEF		\$114,656.02			X
POLICE CAPTAIN		\$55,804.74			X
FOP		\$463,998.06	X		
Totals	0.00	\$634,458.82			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,535,000.00	\$1,535,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$10,780.00			
0			\$0.00	Bonds - Principal	\$620,000.00	\$620,000.00	\$620,000.00	\$5,115,000.00
0			\$0.00	Bonds - Interest	\$175,275.00	\$162,875.00	\$150,475.00	\$675,013.00
0			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00					
0			\$0.00	Total	\$806,055.00	\$782,875.00	\$770,475.00	\$5,790,013.00
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$620,000.00	\$620,000.00	\$620,000.00	\$5,115,000.00
Notes Outstanding	\$8,716,430.00	\$442,938.10	\$8,273,491.90	Total Interest	\$186,055.00	\$162,875.00	\$150,475.00	\$675,013.00
Bonds Outstanding	\$6,975,000.00		\$6,975,000.00	% of Total Current Year Budget	7.40%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$17,226,430.00	\$1,977,938.10	\$15,248,491.90	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	8,261			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,085.27			Rating	A2			
Per Capita Net Debt	\$1,845.84			Year of Last Rating	2019			
3 Yr. Average Property Valuation		\$840,359,792.33						
Net Debt as % of 3 Year Avg Property Valuation		1.81%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

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