



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0204_fba_2017.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
Chris		Kelemen	12/31/2019	mayorkelemen@bogotaonline.org

Chief Administrative Officer

Joseph		Scarpa		admin@bogotaonline.org
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Chief Financial Officer

Frank		DiMaria		fdm718@icloud.com
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Municipal Clerk

Jeanne		Cook		clerk@bogotaonline.org
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Registered Municipal Accountant

Steve		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	J.	Miranda	12/31/2018	fmiranda@bogotaonline.org
Thomas		Napolitano	12/31/2017	tnapolitano@bogotaonline.org
Kathryn		Gates-Ferris	12/31/2019	kgates-ferris@bogotaonline.org
David		Macfarlane	12/31/2019	dmacfarlane@bogotaonline.org
Mary Ellen		Murphy	12/31/2017	memurphy@bogotaonline.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	1.160	\$7,466,906.02	30.75%	\$3,036.89
Municipal Library	0.036	\$236,869.97	0.98%	\$94.25
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	2.302	\$14,811,628.00	61.00%	\$6,026.65
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.272	\$1,747,747.50	7.20%	\$712.10
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$17,965.88	0.07%	\$7.85
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.773	\$24,281,117.37	100.00%	\$9,877.74

Total Taxable Valuation as of	October 1, 2016	<u>\$642,458,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$261,800.74</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.160	1.155	-0.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,466,906.02	\$7,421,359.69	-0.61%	(\$45,546.33)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,036.89	\$3,023.80	-0.43%	(\$13.09)

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,421,359.69
Municipal Library	ACTUAL	\$241,015.41
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$14,897,836.00
Regional School District		
County Purposes	ESTIMATED	\$1,782,702.45
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$18,325.20
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$24,361,238.75

Revenue Anticipated, Excluding Tax Levy	1,985,096.77
Budget Appropriations, before Reserve for Uncollected Taxes	9,497,471.87
Total Non-Municipal Tax Levy	\$16,698,863.65
Amount to be Raised by Taxes - Before RUT	\$24,211,238.75
Reserve for Uncollected Taxes (RUT)	\$146,144.30
Total Amount to be Raised by Taxes	\$24,357,383.05

% of Tax Collections used to Calculate RUT	<u>99.40%</u>
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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 2016	24,193,455.03
Total Tax Levy, CY 2016	24,285,155.97
% of Taxes Collected, CY 2016	<u>99.62%</u>
Delinquent Taxes - December 31, 2016	<u>\$20,445.27</u>

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	111.94%	\$419,765.23	\$375,000.00	\$794,765.23	\$794,765.23							
08	Local Revenue	-1.50%	(\$2,987.91)	\$198,987.91	\$196,000.00	\$196,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$677,676.00	\$677,676.00	\$677,676.00							
08	Uniform Construction Code Fees	-0.73%	(\$690.00)	\$94,690.00	\$94,000.00	\$94,000.00							
	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	58.69%	\$21,565.65	\$36,742.58	\$58,308.23	\$58,308.23							
08	Other Special Items	16.75%	\$62,775.26	\$374,703.40	\$437,478.66	\$437,478.66							
15	Receipts from Delinquent Taxes	-100.00%	(\$37,406.87)	\$37,406.87	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.55%	(\$116,796.44)	\$7,559,056.13	\$7,442,259.69	\$7,442,259.69							
07	Minimum Library Tax	1.75%	\$4,145.44	\$236,869.97	\$241,015.41	\$241,015.41							
54	Open Space 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!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	3.65%	\$350,370.36	\$9,591,132.86	\$9,941,503.22	\$9,941,503.22	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	11.00	-1.34%	(\$10,800.00)	\$807,800.00	\$797,000.00	\$797,000.00	\$0.00						
21	Land-Use Administration	0.00	1.00	101.59%	\$32,000.00	\$31,500.00	\$63,500.00	\$63,500.00							
22	Uniform Construction Code	0.00	7.00	-1.04%	(\$1,000.00)	\$96,000.00	\$95,000.00	\$95,000.00							
23	Insurance	0.00	0.00	14.81%	\$152,740.29	\$1,031,120.76	\$1,183,861.05	\$1,183,861.05							
25	Public Safety	21.00	17.00	9.04%	\$208,044.34	\$2,302,192.11	\$2,510,236.45	\$2,470,935.53	\$39,300.92						
26	Public Works	7.00	5.00	-3.56%	(\$36,808.56)	\$1,033,664.01	\$996,855.45	\$975,500.00	\$21,355.45						
27	Health and Human Services	0.00	1.00	1.54%	\$1,000.00	\$65,000.00	\$66,000.00	\$66,000.00							
28	Parks and Recreation	1.00	19.00	20.77%	\$21,500.00	\$103,500.00	\$125,000.00	\$125,000.00							
29	Education (including Library)	2.00	5.00	1.75%	\$4,145.44	\$236,869.97	\$241,015.41	\$241,015.41							
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases	0.00	0.00	7.65%	\$77,796.08	\$1,016,475.31	\$1,094,271.39	\$1,094,271.39							
32	Landfill / Solid Waste Disposal	0.00	0.00	-0.83%	(\$2,500.00)	\$302,500.00	\$300,000.00	\$300,000.00							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	1.39%	\$10,018.41	\$722,790.00	\$732,808.41	\$732,808.41							
37	Judgements	0.00	0.00	45.83%	\$55,000.00	\$120,000.00	\$175,000.00	\$175,000.00							
42	Shared Services	0.00	0.00	8.99%	\$8,665.40	\$96,355.46	\$105,020.86	\$104,900.00	\$120.86						
43	Court and Public Defender	0.00	3.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
45	Debt	0.00	0.00	7.28%	\$79,794.71	\$1,096,139.49	\$1,175,934.20	\$1,175,934.20							
46	Deferred Charges	0.00	0.00	-26.20%	(\$28,400.00)	\$108,400.00	\$80,000.00	\$80,000.00							
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	\$150,000.00	\$150,000.00	\$150,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	35.00	69.00	6.10%	\$571,196.11	\$9,370,307.11	\$9,941,503.22	\$9,880,725.99	\$60,777.23	\$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	Surplus Anticipated	\$80,000.00	Used to Off-set Deferred Charges
			X	Surplus Anticipated	\$100,000.00	Used to Off-set Judgments
			X	Surplus Anticipated	\$75,000.00	Used to Off-set Judgments
X				Surplus Anticipated	\$539,765.23	Used for Operations

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 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	\$0.00	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	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	0.00%				
Total	2,202	\$642,462,400.00	100.00%	Total	63	\$57,443,200.00	100.01%

Average Ratio (%), Assessed to True Value	89.02%
Equalized Valuation, Taxable Properties	\$721,705,684.12

Total # of property tax appeals filed in 2016	County Tax Board	5.00
	State Tax Court	3.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	\$25,000.00
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Percentage of Exempt vs. Non-Exempt Properties	8.94%
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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 2016 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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 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	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	

**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	18,150.00	\$16,500.00	\$0.00	\$0.00	\$0.00	\$1,650.00
Supervisory Staff (Department Heads & Managers)	6.00	3.00	628,858.82	\$452,273.20	\$0.00	\$38,708.70	\$92,649.60	\$45,227.32
Police Officers (Including Superior Officers)	16.00	0.00	2,590,993.02	\$1,556,981.76	\$150,000.00	\$425,078.00	\$288,235.08	\$170,698.18
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	6.00	0.00	503,386.19	\$288,344.08	\$34,000.00	\$30,559.50	\$118,248.20	\$32,234.41
All Other Non-Union Employees not listed above	7.00	59.00	428,366.57	\$265,361.28	\$0.00	\$32,596.80	\$103,872.36	\$26,536.13
Totals	35.00	69.00	4,169,754.60	\$2,579,460.32	\$184,000.00	\$526,943.00	\$603,005.24	\$276,346.04

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	13.00	\$11,222.88	\$145,897.44	10.00	\$11,234.16	\$112,341.60
Parent & Child	3.00	\$20,089.08	\$60,267.24	3.00	\$20,109.24	\$60,327.72
Employee & Spouse (or Partner)	4.00	\$22,445.88	\$89,783.52	5.00	\$22,468.08	\$112,340.40
Family	13.00	\$31,312.08	\$407,057.04	12.00	\$31,343.40	\$376,120.80
Employee Cost Sharing Contribution (enter as negative -)			(\$100,000.00)			(\$120,000.00)
Subtotal	33.00		\$603,005.24	30.00		\$541,130.52
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	33.00		\$603,005.24	30.00		\$541,130.52

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
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief (Estimated)		\$50,000.00			X
Police Captain (Estimated)		\$65,000.00			X
FOP (Estimated)		\$350,000.00	X		
Totals	0.00	\$465,000.00			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$4,025,000.00	\$4,025,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$163,000.00			
0	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$50,000.00			
0	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$695,000.00	\$712,000.00	\$320,000.00	\$1,920,000.00
0	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$97,566.26	\$77,185.00	\$51,200.00	\$168,000.00
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$88,000.00	\$94,000.00	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$2,702.00	\$990.97	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00					
0	\$0.00	\$0.00	\$0.00	Total	\$1,096,268.26	\$884,175.97	\$371,200.00	\$2,088,000.00
<u>Municipal Purposes</u>								
Debt Authorized	\$190,000.00	\$0.00	\$190,000.00	Total Principal	\$946,000.00	\$806,000.00	\$320,000.00	\$1,920,000.00
Notes Outstanding	\$3,493,000.00	\$567,000.00	\$2,926,000.00	Total Interest	\$150,268.26	\$78,175.97	\$51,200.00	\$168,000.00
Bonds Outstanding	\$3,647,000.00	\$0.00	\$3,647,000.00	% of Total Current Year Budget	11.03%			
Loans and Other Debt	\$182,000.00	\$0.00	\$182,000.00					
Total (Current Year)	\$11,537,000.00	\$4,592,000.00	\$6,945,000.00					
Population (2010 census)	8,187			Description	Debt Not Listed Above			
Per Capita Gross Debt	\$1,409.19			Total Guarantees - Governmental				
Per Capita Net Debt	\$848.30			Total Guarantees - Other				
3 Yr. Average Property Valuation		\$712,237,077.00		Total Capital/Equipment Leases				
Net Debt as % of 3 Year Avg Property Valuation		0.98%		Total Other				
				Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	A2			
				Year of Last Rating	2012			
				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
Receiving	Little Ferry BORO	Municipal Court Administration	Bogota pays Little Ferry	1/1/2017	12/31/2019	\$69,900.00

USER FRIENDLY BUDGET SECTION - Notes

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