



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Website:**

**Filename:**

**Phone Number:**

**Mailing Address:**

**Municipality:**

**State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		White	12/31/2018	rwhite@saddlebrooknj.gov

**Chief Administrative Officer**

Maureen		Ruane		mrune@saddlebrooknj.gov
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**Chief Financial Officer**

Vince		Buono		vbuono@saddlebrooknj.gov
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**Municipal Clerk**

Peter		Lodico		plodico@saddlebrooknj.gov
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**Registered Municipal Accountant**

Steven		Wielkowitz		swielkowitz@twcc-cpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Accomando	12/31/2026	taccomando@saddlebrooknj.gov
Andrew		Giulluca	12/31/2024	agiuiluca@saddlebrooknj.gov
Sarah Sanchez		D'Arminio	12/31/2026	kd'arminio@saddlebrooknj.gov
Florence		Mazzer	12/31/2024	fmazzer@saddlebrooknj.gov
David		Gierek	12/31/2024	dgierek@saddlebrooknj.gov



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2022 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	0.756	\$20,115,986.66	31.52%	\$2,697.02
Municipal Library	0.037	\$974,373.00	1.53%	\$121.21
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	1.354	\$35,987,037.00	56.38%	\$4,983.26
Regional School District			0.00%	\$0.00
County Purposes	0.244	\$6,481,891.39	10.16%	\$845.13
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$268,087.68	0.42%	\$40.40
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2022 Budget)</b>	<b>2.402</b>	<b>\$63,827,375.73</b>	<b>100.00%</b>	<b>\$8,687.04</b>

Total Taxable Valuation as of October 1, 2022 \$2,827,887,300.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$434,583.00

#### Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.756	0.787	4.07%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$20,115,986.66	\$21,244,075.22	5.61%	\$1,128,088.56

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,697.02	\$3,419.30	26.78%	\$722.28

### Current Year 2023 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$21,244,075.22
Municipal Library		ACTUAL	\$1,004,949.00
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$36,600,000.00
Regional School District			
County Purposes		ESTIMATED	\$6,650,000.00
County Library			
County Board of Health			
County Open Space		ESTIMATED	\$300,000.00
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$65,799,024.22</b>

Revenue Anticipated, Excluding Tax Levy 6,878,277.97  
 Budget Appropriations, before Reserve for Uncollected Taxes 28,127,302.19  
 Total Non-Municipal Tax Levy \$43,550,000.00  
 Amount to be Raised by Taxes - Before RUT \$64,799,024.22  
 Reserve for Uncollected Taxes (RUT) \$1,000,147.41  
 Total Amount to be Raised by Taxes \$65,799,171.63

% of Tax Collections used to Calculate RUT 98.48%

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

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

Total Tax Revenue, Collections CY 2022 63,337,030.18  
 Total Tax Levy, CY 2022 63,880,023.28  
 % of Taxes Collected, CY 2022 99.15%  
 Delinquent Taxes - December 31, 2022 \$419,816.22

**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	WATER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.05%	\$787,500.00	\$2,911,450.00	\$3,698,950.00	\$3,200,000.00		\$498,950.00					
08	Local Revenue	-3.99%	(\$156,839.77)	\$3,932,839.77	\$3,776,000.00	\$702,000.00		\$3,074,000.00					
09	State Aid (without offsetting appropriation)	5.91%	\$85,079.72	\$1,440,167.00	\$1,525,246.72	\$1,525,246.72							
08	Uniform Construction Code Fees	-12.59%	(\$28,795.00)	\$228,795.00	\$200,000.00	\$200,000.00							
	<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	613.17%	\$150,488.40	\$24,542.85	\$175,031.25	\$175,031.25							
08	Other Special Items	-64.99%	(\$1,236,167.21)	\$1,902,167.21	\$666,000.00	\$666,000.00							
15	Receipts from Delinquent Taxes	7.35%	\$28,077.41	\$381,922.59	\$410,000.00	\$410,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	3.01%	\$621,642.33	\$20,622,432.89	\$21,244,075.22	\$21,244,075.22							
07	Minimum Library Tax	3.14%	\$30,576.00	\$974,373.00	\$1,004,949.00	\$1,004,949.00							
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>0.87%</b>	<b>\$281,561.88</b>	<b>\$32,418,690.31</b>	<b>\$32,700,252.19</b>	<b>\$29,127,302.19</b>	<b>\$0.00</b>	<b>\$3,572,950.00</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 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	WATER Utility	Utility	Utility	Utility	Utility	Utility
20	General Government		10.02%	\$427,475.00	\$4,264,190.00	\$4,691,665.00	\$1,836,665.00			\$2,855,000.00					
21	Land-Use Administration		0.00%	\$0.00	\$14,500.00	\$14,500.00	\$14,500.00								
22	Uniform Construction Code		-9.44%	(\$30,745.10)	\$325,745.10	\$295,000.00	\$295,000.00								
23	Insurance		3.38%	\$149,621.70	\$4,425,353.30	\$4,574,975.00	\$4,574,975.00								
25	Public Safety		4.10%	\$263,233.84	\$6,424,740.60	\$6,687,974.44	\$6,573,000.00	\$114,974.44							
26	Public Works		14.02%	\$260,978.21	\$1,861,978.60	\$2,122,056.81	\$2,062,000.00	\$60,056.81							
27	Health and Human Services		5.00%	\$5,000.00	\$100,000.00	\$105,000.00	\$105,000.00								
28	Parks and Recreation		36.77%	\$126,500.00	\$344,000.00	\$470,500.00	\$470,500.00								
29	Education (including Library)		3.14%	\$30,576.00	\$974,373.00	\$1,004,949.00	\$1,004,949.00								
30	Unclassified		4.65%	\$4,000.00	\$86,000.00	\$90,000.00	\$90,000.00								
31	Utilities and Bulk Purchases		6.25%	\$55,000.00	\$880,000.00	\$935,000.00	\$935,000.00								
32	Landfill / Solid Waste Disposal		4.04%	\$105,065.00	\$2,602,248.00	\$2,707,313.00	\$2,707,313.00								
35	Contingency			\$0.00	\$2,534,964.00	\$2,587,341.00	\$2,442,341.00								
36	Statutory Expenditures		2.07%	\$52,377.00	\$0.00	\$2,587,341.00	\$2,587,341.00								
37	Judgments			\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender		-0.08%	(\$172.25)	\$228,572.25	\$228,400.00	\$228,400.00								
44	Capital		23.26%	\$50,000.00	\$215,000.00	\$265,000.00	\$265,000.00								
45	Debt		0.87%	\$42,028.00	\$4,803,972.00	\$4,846,000.00	\$4,338,050.00								
46	Deferred Charges		67.58%	\$30,075.81	\$44,502.13	\$74,577.94	\$74,577.94								
48	Debt - Type I School District			\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00								
55	Surplus General Budget			\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	0.00	\$1,571,013.21	\$31,129,238.98	\$32,700,521.19	\$28,952,270.94	\$175,031.25	\$0.00	\$3,572,950.00	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1	43	\$13,076,700.00	0.46%	15A	6	\$45,105,300.00	25.50%
2	4,136	\$1,797,436,300.00	63.56%	15B			0.00%
3A/3B			0.00%	15C	55	\$41,571,000.00	23.50%
4A	144	\$418,635,100.00	14.80%	15D	9	\$22,980,100.00	12.99%
4B	78	\$433,824,600.00	15.34%	15E	10	\$44,549,200.00	25.18%
4C	10	\$164,914,600.00	5.83%	15F	41	\$22,701,200.00	12.83%
5A/5B			0.00%				
6A/6B			0.00%				
<b>Total</b>	<b>4,411</b>	<b>\$2,827,887,300.00</b>	<b>100.00%</b>	<b>Total</b>	<b>121</b>	<b>\$176,906,800.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,827,887,300.00

  

Total # of property tax appeals filed in 2022	County Tax Board 14.00	State Tax Court 2.00
Number of 2022 County Tax Board decisions appealed to Tax Court	0.00	
Number of pending property tax appeals in State Tax Court	9.00	
Amount paid out by municipality for tax appeals in 2022	\$676.59	

  

Percentage of Exempt vs. Non-Exempt Properties	6.26%
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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
G			
I			
J			
K			
L			
N			
O			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</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		6.00	73,397.00	\$28,500.00			\$42,397.00	\$2,500.00
Supervisory Staff (Department Heads & Managers)			0.00					
Police Officers (Including Superior Officers)			7,805,603.00	\$4,400,000.00	\$302,000.00	\$475,000.00	\$2,628,603.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			1,890,000.00	\$1,210,000.00	\$40,000.00	\$125,000.00	\$475,000.00	\$40,000.00
All Other Non-Union Employees not listed above			3,857,315.00	\$2,878,315.00	\$50,000.00	\$150,000.00	\$714,000.00	\$65,000.00
<b>Totals</b>	0.00	6.00	13,626,315.00	\$8,516,815.00	\$392,000.00	\$750,000.00	\$3,860,000.00	\$107,500.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or 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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	33.00	\$12,647.05	\$417,352.65	35.00	\$8,800.20	\$308,007.00
Parent & Child	5.00	\$22,158.09	\$110,790.45	5.00	\$14,879.16	\$74,395.80
Employee & Spouse (or Partner)	10.00	\$28,875.27	\$288,752.70	21.00	\$20,374.08	\$427,855.68
Family	19.00	\$39,532.28	\$751,113.32	22.00	\$27,532.80	\$605,721.60
Employee Cost Sharing Contribution (enter as negative - )			(\$285,000.00)			(\$285,000.00)
Subtotal	67.00		\$1,283,009.12	83.00		\$1,130,980.08
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$13,031.38	\$13,031.38	1	\$8,800.20	\$8,800.20
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$29,365.90	\$29,365.90	1	\$20,374.08	\$20,374.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	2.00		\$42,397.28	2.00		\$29,174.28
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	18	\$13,031.38	\$234,564.84	10	\$8,800.20	\$88,002.00
Parent & Child	3	\$22,158.09	\$66,474.27	2	\$14,879.16	\$29,758.32
Employee & Spouse (or Partner)	26	\$29,369.90	\$763,617.40	11	\$20,374.08	\$224,114.88
Family	22	\$40,576.51	\$892,683.22	18	\$27,532.80	\$495,590.40
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	69.00		\$1,957,339.73	41.00		\$837,465.60
<b>GRAND TOTAL</b>	<b>138.00</b>		<b>\$3,282,746.13</b>	<b>126.00</b>		<b>\$1,997,619.96</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)?**

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

YES
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**USER FRIENDLY BUDGET SECTION - Notes**

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