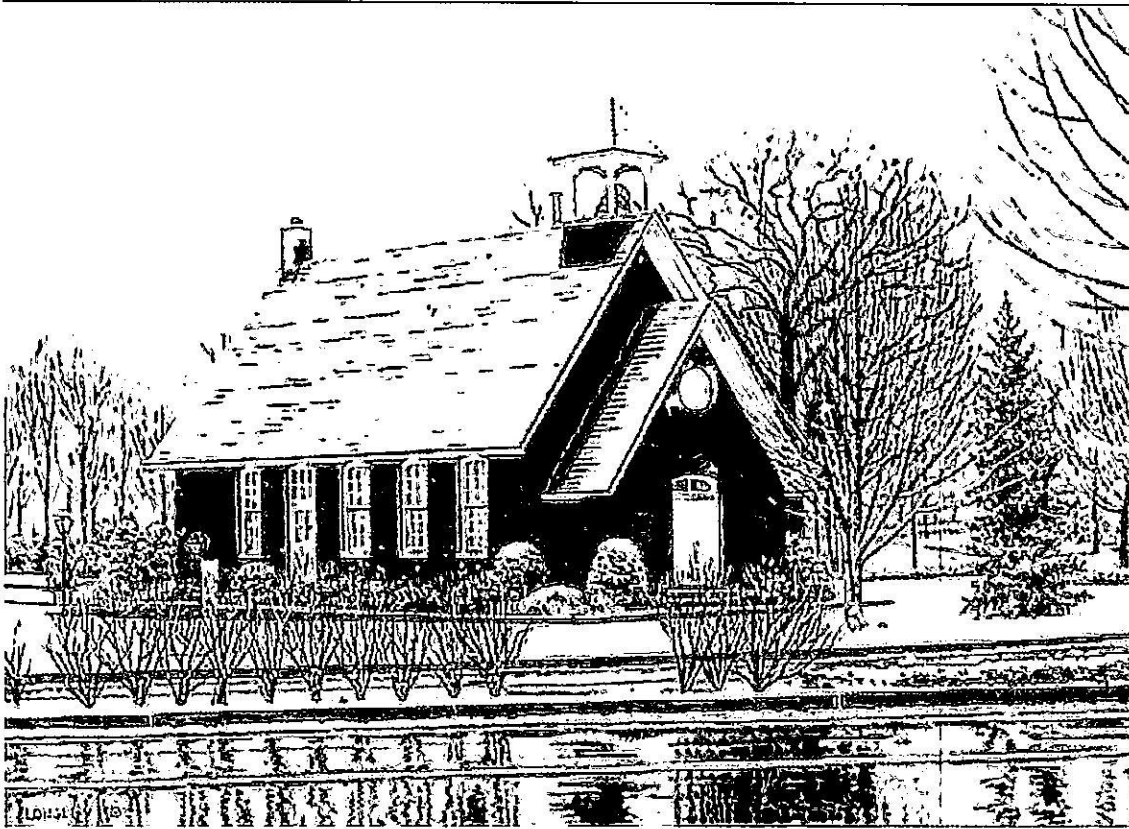


Borough of Florham Park



2022 Comparative Budget

BUDGET PREPARATION

The budget is traditionally introduced March. The Mayor, Administrator and Council Member spend a significant amount of time reviewing and analyzing various aspects of the budget to come to a realistic budget that meets the needs of the residents. In April, after a formal public hearing, the budget will be adopted. A temporary budget is adopted at the beginning of the year, which provides for the orderly continuation of Borough operations until the budget is officially approved.

The budget process is not a seasonal process, but a continuous process that is discussed by members of the Finance Committee throughout the year. There is a significant amount of planning that leads up to the final development of the budget. Part of this planning involves debt affordability analysis as well as debt structuring. This enables the Mayor and Council to better plan for future years and to correct negative trends that may have an impact on the municipal future.

REVENUES

The current year revenues, that are budgeted, are based upon conservative estimates. The revenues most affected by the pandemic are hotel tax, court revenues, and interest income. New Jersey budget law allows a municipality to budget an amount that is equal to but not greater than what has been realized in the prior year for a revenue category. The Borough takes a conservative approach to revenue budgeting to ensure that the Borough does not become dependent upon a revenue source that will not be available in future budget years.

Revenue that is attributable to State Aid in the current year budget was left unchanged again as the state has indicated level funding again. This follows several years of reductions. The reductions for 2010, 2009 and 2008 were \$314,962, \$55,973 and \$140,039 respectively. The Borough has sustained approximately one-half of a million dollars loss in state aid. These reductions follow years of state aid that remained essentially unchanged. As was stated for the last several years, the State continues to shift what was their burden of support back to the taxpayers of our community. The lack of State Aid shifts a disproportionate burden of the budget to our taxpayers. In an effort to head off this burden we actively pursue other sources of revenue and look to regionalize services.

TAX RATES

10-YEAR TAX RATE COMPARISON						
Year	Municipal	Library	Schools	County	County Open Space	Total Tax Rate
2013	.357	.031	.728	.221	.014	1.351
2014	.370	.029	.750	.213	.010	1.372
2015	.373	.031	.772	.222	.010	1.408
2016	.376	.031	.785	.234	.008	1.434
2017	.382	.031	.808	.243	.009	1.473
2018	.382	.034	.826	.260	.009	1.511
2019	.389	.034	.844	.264	.009	1.540
2020	.395	.033	.869	.262	.008	1.567
2021	.407	.033	.890	.261	.006	1.600
2022(Est)	.411	.034	.895	.263	.006	1.610

ADDITIONAL BUDGET INFORMATION

The 2022 budget responds to the needs of the community and maintains services that have come to be relied upon by many residents. Any budget areas where increases are seen were made after considerable review and justification for such increases.

We continue to look for opportunities to either provide services to neighboring communities, or have them provide services for us. We continue in our pledge to make Florham Park more efficient and save tax dollars any responsible way that we can.

LOOKING INTO THE FUTURE

The Mayor and Council continue to explore ways to improve the community as a whole and enhance the quality of life for residents. Looking ahead, the 2023 budget will bring with it new challenges. The State of New Jersey will most likely look to continue reducing the state aid that we receive for both schools and municipalities, forcing municipalities across the state to evaluate the level of service provided to residents in an attempt to control taxes.

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>CURRENT FUND:</u>			
<u>GENERAL GOVERNMENT</u>			
General Administration			
Salary And Wages	157,890.00	163,715.00	177,430.00
Other Expenses	26,500.00	26,500.00	26,500.00
Mayor and Council			
Other Expenses	27,000.00	27,000.00	27,000.00
Municipal Clerk			
Salary And Wages	189,420.00	193,240.00	194,550.00
Other Expenses	67,350.00	67,350.00	67,350.00
Financial Administration			
Salary And Wages	84,895.00	80,090.00	139,630.00
Other Expenses	40,710.00	40,710.00	40,710.00
Annual Audit	22,450.00	22,450.00	22,450.00
Tax Collection			
Salary And Wages	24,100.00	83,440.00	49,725.00
Other Expenses	8,580.00	8,580.00	8,580.00
Assessment of Taxes			
Salary And Wages	71,190.00	72,115.00	76,060.00
Other Expenses	85,880.00	85,880.00	64,380.00
Legal Services And Costs			
Other Expenses	163,500.00	163,500.00	183,500.00
Engineering Services & Costs			
Salary And Wages	38,425.00	39,190.00	39,975.00
Other Expenses	82,350.00	82,350.00	82,350.00
Historic Commission			
Other Expenses	5,500.00	5,500.00	5,500.00
Total General Government	<u>1,095,740.00</u>	<u>1,161,610.00</u>	<u>1,205,690.00</u>
<u>LAND USE ADMINISTRATION</u>			
<u>Municipal Land Use Law (NJSA 40:55D-1)</u>			
Planning Board			
Salary And Wages	24,845.00	25,325.00	26,065.00
Other Expenses	72,840.00	72,840.00	72,840.00

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
Zoning Board of Adjustment			
Salary And Wages	11,075.00	11,285.00	11,745.00
Other Expenses	21,360.00	21,360.00	21,360.00
Total Land Use Administration	<u>130,120.00</u>	<u>130,810.00</u>	<u>132,010.00</u>
 <u>INSURANCE</u>			
Workers' Compensation Insurance	202,025.00	207,650.00	217,998.00
Liability Insurance	156,973.00	161,689.00	169,005.00
Group Insurance for Employees	2,317,840.00	2,380,260.00	2,620,860.00
Total Insurance	<u>2,676,838.00</u>	<u>2,749,599.00</u>	<u>3,007,863.00</u>
 <u>PUBLIC SAFETY</u>			
Municipal Court			
Salaries and Wages	114,725.00	125,870.00	106,400.00
Other Expenses	11,500.00	11,500.00	11,500.00
Municipal Prosecutor			
Salary And Wages	25,000.00	25,000.00	25,000.00
Public Defender			
Salaries and Wages	7,500.00	7,500.00	7,500.00
Fire			
Salaries and Wages	28,420.00	28,880.00	31,035.00
Other Expenses	138,900.00	142,900.00	142,900.00
Contribution to Volunteer Fire Department			
Other Expenses	30,000.00	30,000.00	30,000.00
Police			
Salary And Wages	4,384,830.00	4,507,975.00	4,645,598.00
Other Expenses	355,200.00	329,200.00	401,700.00
Police Vehicles			
Other Expenses	99,928.00	99,928.00	99,928.00
Fire Safety Program			
Salary And Wages	137,225.00	130,975.00	132,970.00
Other Expenses	16,220.00	16,220.00	16,220.00
First Aid Organization Contribution			
Other Expenses	25,000.00	25,000.00	25,000.00
Emergency Management Services			
Other Expenses	15,000.00	15,000.00	15,000.00
Total Public Safety	<u>5,389,448.00</u>	<u>5,495,948.00</u>	<u>5,690,751.00</u>

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>PUBLIC WORKS FUNCTIONS</u>			
Road Repairs and Maintenance			
Salaries and Wages	699,905.00	713,230.00	738,850.00
Other Expenses	264,250.00	263,250.00	264,750.00
Other Public Works			
Salaries and Wages	118,455.00	125,135.00	162,750.00
Solid Waste Collection (Recycling)			
Other Expenses	97,365.00	216,000.00	151,500.00
Buildings and Grounds			
Salaries and Wages	759,620.00	785,655.00	777,010.00
Other Expenses	201,924.00	200,215.00	206,972.00
Condo Services			
Other Expenses	55,000.00	65,000.00	65,000.00
Vehicle Maintenance			
Salaries and Wages	185,695.00	203,210.00	201,895.00
Other Expenses	91,150.00	91,650.00	92,000.00
Total Streets and Roads	<u>2,473,364.00</u>	<u>2,663,345.00</u>	<u>2,660,727.00</u>
<u>HEALTH AND WELFARE</u>			
Board of Health			
Salaries and Wages	65,570.00	66,875.00	68,215.00
Other Expenses	153,498.00	156,505.00	163,955.00
Environmental Commission			
Other Expenses	26,000.00	26,000.00	26,000.00
Social Service Agencies			
Other Expenses	16,150.00	16,500.00	16,660.00
Total Health and Welfare	<u>261,218.00</u>	<u>265,880.00</u>	<u>274,830.00</u>

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>RECREATION AND PUBLIC EVENTS</u>			
Recreation			
Salaries and Wages	129,475.00	131,575.00	133,720.00
Other Expenses	82,125.00	82,125.00	82,125.00
Public Events			
Other Expenses	5,500.00	5,500.00	26,500.00
Total Parks and Recreation	<u>217,100.00</u>	<u>219,200.00</u>	<u>242,345.00</u>
UTILITIES & BULK PURCHASES	<u>742,500.00</u>	<u>697,500.00</u>	<u>737,500.00</u>
<u>UNIFORM CONSTRUCTION CODE</u>			
Salaries and Wages	537,010.00	590,535.00	595,935.00
Other Expenses	268,100.00	308,180.00	214,480.00
Total Uniform Construction Code	<u>805,110.00</u>	<u>898,715.00</u>	<u>810,415.00</u>
<u>UNCLASSIFIED</u>			
Contingent	10,000.00	10,000.00	10,000.00
Total Unclassified	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL OPERATIONS WITHIN "CAPS"	<u>13,801,438.00</u>	<u>14,292,607.00</u>	<u>14,772,131.00</u>
<u>STATUTORY EXPENDITURES</u>			
STATUTORY EXPENDITURES			
Social Security System (O.A.S.I.)	433,675.00	441,975.00	414,929.00
Public Employees Retirement System	319,722.00	372,182.60	433,232.00
Police and Firemen's Retirement System	1,092,852.00	1,221,392.00	1,207,352.00
Total Statutory Expenditures	<u>1,846,249.00</u>	<u>2,035,549.60</u>	<u>2,055,513.00</u>
TOTAL GENERAL APPROPRIATIONS WITHIN "CAPS"	<u>15,647,687.00</u>	<u>16,328,156.60</u>	<u>16,827,644.00</u>

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Operations Excluded from "CAPS"</u>			
Maintenance of Free Public Library	1,182,091.00	1,199,600.00	1,242,627.00
Employee Group Health Insurance:			
Other Expenses	-	-	-
Reserve for Tax Appeals			
Other Expenses	160,650.97	163,865.00	167,142.00
LOSAP			
Other Expenses	35,000.00	31,000.00	31,000.00
<u>Operations Excluded from "CAPS" (Cont'd):</u>			
Police and Firemen's Retirement System	-	-	-
Total Operations Excluded from "CAPS"	<u>1,377,741.97</u>	<u>1,394,465.00</u>	<u>1,440,769.00</u>
<u>FEDERAL AND STATE GRANTS</u>			
Clean Communities Act	21,265.84	22,632.56	-
Recycling Tonnage Grant	50,634.00	12,204.97	24,830.91
Drunk Driving Enforcement Fund	-	4,285.91	-
Body Armor Replacement Grant	3,185.00	2,464.25	754.19
Alcohol Education and Rehab Fund	4,000.99	-	3,180.78
Bulletproof Vest Program	5,292.41	630.00	-
Local Recreation Grant	-	-	75,000.00
Historical Commission-Morris County	-	15,400.00	-
NJ Dept of Law & Safety-Body Worn Camera Grant	-	73,368.00	-
EMMA Grant	10,000.00	10,000.00	-
Total Federal and State Grants	<u>94,378.24</u>	<u>140,985.69</u>	<u>103,765.88</u>
<u>CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS</u>			
Capital Improvement Fund	1,915,200.00	2,207,000.00	1,803,000.00
Improvements to Little Red School House			
Total Capital Improvements	<u>1,915,200.00</u>	<u>2,207,000.00</u>	<u>1,803,000.00</u>

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>DEBT SERVICE</u>			
Payment of Bond Principal	920,000.00	920,000.00	920,000.00
Payment of Bond Anticipation Notes and Capital Notes	-	-	-
Payment of Special Emergency Note	-	-	-
Interest on Bonds	318,410.00	272,410.00	226,410.00
Interest on Notes	-	-	-
Interest on Special Emergency Note	-	-	-
Total Debt Service	<u>1,238,410.00</u>	<u>1,192,410.00</u>	<u>1,146,410.00</u>
<u>DEFERRED CHARGES</u>			
Deferred Charges:			
Deferred Charges to Future Taxation Unfunded	-	-	-
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>
<u>RESERVE FOR UNCOLLECTED TAXES</u>	<u>1,524,735.60</u>	<u>1,555,230.00</u>	<u>1,586,335.00</u>
TOTAL CURRENT FUND	<u><u>21,798,152.81</u></u>	<u><u>22,818,247.29</u></u>	<u><u>22,907,923.88</u></u>

Borough of Florham Park
2020, 2021 and 2022 Appropriation Budgets

	<u>Adopted Budget</u>		
	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>WATER UTILITY OPERATING FUND:</u>			
OPERATING			
Salaries and Wages	682,115.00	675,480.00	691,981.00
Other Expenses	791,970.00	807,520.00	789,482.00
CAPITAL IMPROVEMENTS	104,000.00	200,000.00	48,000.00
DEBT SERVICE	30,000.00	81,700.00	140,825.00
DEFERRED CHARGES	64,470.00	75,000.00	160,573.00
STATUTORY EXPENDITURES	132,385.00	141,500.00	150,339.00
	<u>1,804,940.00</u>	<u>1,981,200.00</u>	<u>1,981,200.00</u>
<u>TOTAL WATER UTILITY OPERATING FUND</u>			
	<u>1,804,940.00</u>	<u>1,981,200.00</u>	<u>1,981,200.00</u>
<u>POOL UTILITY OPERATING FUND:</u>			
OPERATING			
Salaries and Wages	66,500.00	66,500.00	84,500.00
Other Expenses	99,410.00	94,500.00	114,700.00
Deferred Charges	-	-	50,000.00
Deficit in Prior Years Operations	-	17,220.00	-
STATUTORY EXPENDITURES	5,090.00	5,000.00	6,464.00
	<u>171,000.00</u>	<u>183,220.00</u>	<u>255,664.00</u>
<u>TOTAL POOL UTILITY OPERATING FUND</u>			
	<u>171,000.00</u>	<u>183,220.00</u>	<u>255,664.00</u>
<u>SEWER UTILITY OPERATING FUND:</u>			
OPERATING			
Salaries and Wages	1,308,795.00	1,367,095.00	1,319,554.00
Other Expenses	1,844,745.00	2,018,394.00	2,054,173.00
CAPITAL & DEBT:			
Capital Improvement Fund	650,000.00	240,000.00	1,000,000.00
Capital Outlay	-	-	-
Debt Service	258,025.00	406,011.00	418,773.00
Deferred Charges	-	-	-
STATUTORY EXPENDITURES	260,435.00	290,500.00	289,500.00
	<u>4,322,000.00</u>	<u>4,322,000.00</u>	<u>5,082,000.00</u>
<u>TOTAL SEWER UTILITY OPERATING FUND</u>			
	<u>4,322,000.00</u>	<u>4,322,000.00</u>	<u>5,082,000.00</u>