



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0703_fba_2016.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
Ann		Dassing	12/31/2018	adassing@caldwell-nj.com

Chief Administrative Officer

Paul		Carelli		pcarelli@caldwell-nj.com
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Chief Financial Officer

Christopher	A.	Battaglia		cbattaglia@caldwell-nj.com
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Municipal Clerk

Francine	T.	Paserchia		clerk@essexfellsboro.com
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Registered Municipal Accountant

Heidi	A.	Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		O'Donnell	12/31/2016	todonell@caldwell-nj.com
Pasquale		Capozzoli	12/31/2016	pcapozzoli@caldwell-nj.com
John		Cascarano	12/31/2017	jcascarano@caldwell-nj.com
Kris		Brown	12/31/2017	kbrown@caldwell-nj.com
Richard		Hauser	12/31/2018	rhauser@caldwell-nj.com
Francis		Rodgers	12/31/2018	frodgers@caldwell-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.685	\$6,900,151.08	26.48%	\$2,842.19
Municipal Library	0.035	\$353,548.26	1.36%	\$145.22
Municipal Open Space	0.010	\$100,757.87	0.39%	\$41.49
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.307	\$13,165,754.00	50.52%	\$5,422.98
County Purposes	0.534	\$5,378,392.97	20.64%	\$2,215.66
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.016	\$161,793.20	0.62%	\$66.39
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.587	\$26,060,397.38	100.00%	\$10,733.93

Total Taxable Valuation as of	October 1, 2015	<u>\$995,365,800.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$414,918.12</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.685	0.707	3.21%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,900,151.08	\$7,033,270.78	1.93%	\$133,119.70

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,842.19	\$2,933.47	3.21%	\$91.28

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,033,270.78
Municipal Library	ACTUAL	\$373,516.71
Municipal Open Space	ACTUAL	\$99,536.59
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$13,681,544.00
County Purposes	ESTIMATED	\$5,485,960.83
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$165,029.06
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$26,838,857.97

Revenue Anticipated, Excluding Tax Levy	4,465,586.75
Budget Appropriations, before Reserve for Uncollected Taxes	11,773,070.47
Total Non-Municipal Tax Levy	\$19,432,070.48
Amount to be Raised by Taxes - Before RUT	\$26,739,554.20
Reserve for Uncollected Taxes (RUT)	\$99,303.77
Total Amount to be Raised by Taxes	\$26,838,857.97

% of Tax Collections used to Calculate RUT	<u>99.63%</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 2015	26,051,600.26
Total Tax Levy, CY 2015	26,073,443.14
% of Taxes Collected, CY 2015	<u>99.92%</u>
Delinquent Taxes - December 31, 2015	<u>\$0.00</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	WATER Utility	SEWER Utility	Utility	Utility	Utility	Utility
08	Surplus	-15.36%	(\$96,985.60)	\$631,448.60	\$534,463.00	\$445,837.50		\$58,625.50	\$30,000.00				
08	Local Revenue	-1.06%	(\$81,961.33)	\$7,716,978.19	\$7,635,016.86	\$1,428,633.06		\$1,738,720.74	\$4,467,663.06				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$686,875.00	\$686,875.00	\$686,875.00							
08	Uniform Construction Code Fees	-0.48%	(\$600.00)	\$124,904.00	\$124,304.00	\$124,304.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$1,433,027.84	\$1,433,027.84	\$1,433,027.84							
10	Public and Private Revenue	-88.41%	(\$256,973.82)	\$290,656.55	\$33,682.73	\$33,682.73							
08	Other Special Items	-22.58%	(\$109,202.94)	\$483,583.58	\$374,380.64	\$305,226.62			\$69,154.02				
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.31%	\$22,024.13	\$7,011,246.65	\$7,033,270.78	\$7,033,270.78							
07	Minimum Library Tax	5.65%	\$19,968.45	\$353,548.26	\$373,516.71	\$373,516.71							
54	Open Space Levy Tax	-1.24%	(\$1,250.09)	\$100,786.68	\$99,536.59		\$99,536.59						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.68%	(\$504,981.20)	\$18,841,055.35	\$18,336,074.15	\$11,872,374.24	\$99,536.59	\$1,797,346.24	\$4,566,817.08	\$0.00	\$0.00	\$0.00	\$0.00

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	WATER Utility	SEWER Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	11.00	4.00	-4.11%	(\$230,555.74)	\$ 5,612,951.1	\$5,382,395.3	\$ 444,110.80	\$ -	\$ -	\$ 1,524,594.6	\$ 3,413,689.9					
21 Land-Use Administration	0.00	0.00	100.00%	\$12,500.00	\$ 12,500.00	\$25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -					
22 Uniform Construction Code	0.00	5.00	-9.03%	(\$11,041.64)	\$ 122,338.60	\$111,297.00	\$ 111,297.00	\$ -	\$ -	\$ -	\$ -					
23 Insurance	0.00	0.00	3.74%	\$50,947.20	\$ 1,361,215.10	\$1,412,162.40	\$ 1,412,162.40	\$ -	\$ -	\$ -	\$ -					
25 Public Safety	22.00	16.00	5.79%	\$137,016.10	\$ 2,365,799.00	\$2,502,815.10	\$ 2,496,542.50	\$ 6,272.60	\$ -	\$ -	\$ -					
26 Public Works	9.00	1.00	-18.50%	(\$276,148.11)	\$ 1,492,292.10	\$1,216,144.00	\$ 1,188,734.00	\$ 27,410.00	\$ -	\$ -	\$ -					
27 Health and Human Services	2.00	1.00	1.07%	\$2,240.10	\$ 209,824.30	\$212,064.40	\$ 212,064.40	\$ -	\$ -	\$ -	\$ -					
28 Parks and Recreation	5.00	4.00	2.19%	\$31,608.40	\$ 1,446,454.00	\$1,478,062.40	\$ 1,433,025.80	\$ 5,500.00	\$ 39,536.50	\$ -	\$ -					
29 Education (including Library)	4.00	1.00	1.32%	\$5,151.00	\$ 389,703.40	\$394,854.50	\$ 394,854.50	\$ -	\$ -	\$ -	\$ -					
30 Unclassified	0.00	0.00	-70.00%	(\$63,000.00)	\$ 90,000.00	\$27,000.00	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -					
31 Utilities and Bulk Purchases	0.00	0.00	5.74%	\$79,423.60	\$ 1,383,525.50	\$1,462,949.20	\$ 1,462,949.20	\$ -	\$ -	\$ -	\$ -					
32 Landfill / Solid Waste Disposal	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -					
35 Contingency	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -					
36 Statutory Expenditures	0.00	0.00	4.76%	\$35,819.00	\$ 752,988.10	\$788,807.10	\$ 627,095.50	\$ -	\$ -	\$ 59,670.50	\$ 102,041.00					
37 Judgements	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -					
42 Shared Services	0.00	0.00	0.00%	\$0.00	\$ 410,590.00	\$410,590.00	\$ 410,590.00	\$ -	\$ -	\$ -	\$ -					
43 Court and Public Defender	2.00	2.00	2.33%	\$3,300.10	\$ 141,669.00	\$144,969.20	\$ 144,969.20	\$ -	\$ -	\$ -	\$ -					
44 Capital	0.00	0.00	-86.82%	(\$164,750.00)	\$ 189,750.00	\$25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -					
45 Debt	0.00	0.00	-4.56%	(\$124,516.94)	\$ 2,730,176.10	\$2,605,659.20	\$ 1,281,492.00	\$ -	\$ 60,000.00	\$ 213,081.00	\$ 1,051,086.10					
46 Deferred Charges	0.00	0.00	-11.24%	(\$4,683.32)	\$ 41,683.30	\$37,000.00	\$ 37,000.00	\$ -	\$ -	\$ -	\$ -					
48 Debt - Type 1 School District	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -					
50 Reserve for Uncollected Taxes	0.00	0.00	-18.26%	(\$22,188.13)	\$ 121,491.90	\$99,303.70	\$ 99,303.70	\$ -	\$ -	\$ -	\$ -					
55 Surplus General Budget	0.00	0.00	#VALUE!	#VALUE!	\$ -	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -					
Total	55.00	34.00	-2.85%	(\$538,877.98)	\$18,874,952.13	\$18,336,074.15	\$11,833,191.51	\$39,182.73	\$99,536.59	\$1,797,346.24	\$4,566,817.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	32	\$3,035,300.00	0.30%	15A Public Schools	4	\$14,810,900.00	11.54%
2 Residential	1,910	\$792,493,600.00	79.62%	15B Other Schools	10	\$46,835,100.00	36.50%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	37	\$17,579,500.00	13.70%
4A Commercial	187	\$120,879,100.00	12.14%	15D Church and Charities	17	\$27,138,300.00	21.15%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	4	\$7,589,400.00	5.91%
4C Apartments	28	\$75,779,900.00	7.61%	15F Other Exempt	6	\$14,362,300.00	11.19%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$3,177,900.00	0.32%				
Total	2,158	\$995,365,800.00	100.00%	Total	78	\$128,315,500.00	100.00%
Average Ratio (%), Assessed to True Value				89.89%			
Equalized Valuation, Taxable Properties				\$1,107,315,385.47			
Total # of property tax appeals filed in 2015				County Tax Board		6.00	
				State Tax Court		5.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				15.00			
Amount paid out by municipality for tax appeals in 2015				\$18,024.70			
				Percentage of Exempt vs. Non-Exempt Properties 12.89%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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
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	0.00	93,207.48	\$61,519.00		\$6,336.07	\$20,646.21	\$4,706.20
Supervisory Staff (Department Heads & Managers)	9.00	3.00	877,812.97	\$651,174.00	\$9,804.00	\$61,974.82	\$104,295.33	\$50,564.82
Police Officers (Including Superior Officers)	22.00	0.00	3,219,550.06	\$2,236,578.27	\$104,143.11	\$503,014.00	\$341,874.22	\$33,940.46
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	7.00	1.00	622,216.70	\$365,802.00	\$73,900.00	\$36,798.11	\$112,079.39	\$33,637.20
All Other Non-Union Employees not listed above	10.00	30.00	1,728,887.12	\$1,355,839.49	\$4,983.51	\$59,457.00	\$204,504.16	\$104,102.96
Totals	55.00	34.00	6,541,674.33	\$4,670,912.76	\$192,830.62	\$667,580.00	\$783,399.31	\$226,951.64

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	14.00	\$10,735.85	\$150,301.90	13.00	\$10,339.95	\$134,419.35
Parent & Child	2.00	\$19,148.52	\$38,297.04	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	7.00	\$21,548.33	\$150,838.31	7.00	\$20,747.88	\$145,235.16
Family	20.00	\$29,846.04	\$596,920.80	22.00	\$27,707.52	\$609,565.44
Employee Cost Sharing Contribution (enter as negative -)			(\$226,299.50)			(\$178,489.22)
Subtotal	43.00		\$710,058.55	44.00		\$745,545.37
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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)	1	\$21,395.04	\$21,395.04	1	\$20,600.28	\$20,600.28
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$748.83)			(\$721.01)
Subtotal	1.00		\$20,646.21	1.00		\$19,879.27
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$8,444.39	\$67,555.12	7	\$8,332.66	\$58,328.62
Parent & Child	1	\$20,569.32	\$20,569.32	1	\$19,499.64	\$19,499.64
Employee & Spouse (or Partner)	11	\$22,237.65	\$244,614.15	11	\$21,122.00	\$232,342.00
Family	10	\$36,437.04	\$364,370.40	10	\$34,542.12	\$345,421.20
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	30.00		\$697,108.99	29.00		\$655,591.46
GRAND TOTAL	74.00		\$1,427,813.75	74.00		\$1,421,016.10

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
ADMINISTRATION	233.60	\$49,409.04		X	X
PUBLIC WORKS	759.40	\$96,694.14	X		
POLICE DEPARTMENT	1300.50	\$541,435.97	X		
Totals	2293.50	\$687,539.15			
Total Funds Reserved as of end of 2015		\$21,720.33			
Total Funds Appropriated in 2016		\$0.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$9,217,184.00	\$9,217,184.00				
Utility Fund Debt						
WATER	\$3,087,562.91	\$3,087,562.91				
SEWER	\$11,251,228.56	\$11,251,228.56				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$1,551,500.00	\$1,551,500.00				
Notes Outstanding	\$2,058,455.00	\$2,058,455.00				
Bonds Outstanding	\$8,121,900.00	\$351,137.56				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$35,287,830.47	\$23,907,113.03				
Population (2010 census)	7,822					
Per Capita Gross Debt	\$4,511.36					
Per Capita Net Debt	\$1,454.96					
3 Yr. Average Property Valuation		\$1,057,552,429.67				
Net Debt as % of 3 Year Avg Property Valuation		1.08%				
Utility Fund - Principal			\$1,008,621.58	\$944,993.51	\$958,133.16	\$8,423,630.66
Utility Fund - Interest			\$255,545.59	\$276,883.20	\$253,133.20	\$1,131,658.00
Bond Anticipation Notes - Principal			\$23,800.00			
Bond Anticipation Notes - Interest			\$12,350.73			
Bonds - Principal			\$965,000.00	\$940,000.00	\$940,000.00	\$5,296,900.00
Bonds - Interest			\$280,341.32	\$281,050.75	\$250,800.75	\$745,900.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,545,659.22	\$2,442,927.46	\$2,402,067.11	\$15,598,089.16
Total Principal			\$1,997,421.58	\$1,884,993.51	\$1,898,133.16	\$13,720,530.66
Total Interest			\$548,237.64	\$557,933.95	\$503,933.95	\$1,877,558.50
% of Total Current Year Budget			13.88%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA-				
Year of Last Rating		2014				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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