



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0703_fbi_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
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	12/31/2019	todonell@caldwell-nj.com
Pasquale		Capozzoli	12/31/2019	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 - 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	5.10%	\$27,272.31	\$534,463.00	\$561,735.31	\$445,837.50	\$0.00	\$44,868.57	\$71,029.24				
08	Local Revenue	-0.98%	(\$77,149.62)	\$7,906,276.07	\$7,829,126.45	\$1,469,512.72	\$0.00	\$1,799,004.73	\$4,560,609.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$686,875.00	\$686,875.00	\$686,875.00	\$0.00	\$0.00	\$0.00				
08	Uniform Construction Code Fees	0.00%	\$0.00	\$146,150.00	\$146,150.00	\$146,150.00	\$0.00	\$0.00	\$0.00				
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00				
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$1,442,634.06	\$1,442,634.06	\$1,442,634.06	\$0.00	\$0.00	\$0.00				
10	Public and Private Revenue	313.10%	\$151,681.37	\$48,444.73	\$200,126.10	\$200,126.10	\$0.00	\$0.00	\$0.00				
08	Other Special Items	-0.35%	(\$1,073.40)	\$304,280.42	\$303,207.02	\$303,207.02	\$0.00	\$0.00	\$0.00				
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.89%	\$134,669.30	\$7,136,567.73	\$7,271,237.03	\$7,271,237.03	\$0.00	\$0.00	\$0.00				
07	Minimum Library Tax	-3.38%	(\$12,617.38)	\$373,516.71	\$360,899.33	\$360,899.33	\$0.00	\$0.00	\$0.00				
54	Open Space Levy Tax	2.59%	\$2,577.95	\$99,655.91	\$102,233.86	\$0.00	\$102,233.86	\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
	Total	1.21%	\$225,360.53	\$18,686,863.63	\$18,912,224.16	\$12,334,478.76	\$102,233.86	\$1,843,873.30	\$4,631,638.24	\$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	2.75%	\$147,995.81	\$5,383,265.31	\$5,531,261.11	\$499,085.00			\$1,552,897.71	\$3,479,278.41					
21 Land-Use Administration	0.00	0.00	-24.35%	(\$5,600.00)	\$23,000.00	\$17,400.00	\$17,400.00									
22 Uniform Construction Code	0.00	5.00	5.36%	\$5,878.81	\$109,678.31	\$115,557.21	\$115,557.21									
23 Insurance	0.00	0.00	#DIV/0!	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00									
25 Public Safety	22.00	16.00	4.54%	\$112,077.91	\$2,471,138.81	\$2,583,216.81	\$2,575,612.81	\$7,603.91								
26 Public Works	9.00	1.00	2.43%	\$29,108.01	\$1,198,680.01	\$1,227,788.11	\$1,219,199.71	\$8,588.31								
27 Health and Human Services	2.00	1.00	4.62%	\$9,652.11	\$208,829.41	\$218,481.51	\$218,481.51									
28 Parks and Recreation	5.00	4.00	9.19%	\$174,805.41	\$1,901,152.41	\$2,075,957.91	\$1,845,224.01	\$187,500.00	\$43,233.80							
29 Education (including Library)	4.00	1.00	0.06%	\$247.41	\$394,854.51	\$395,101.91	\$395,101.91									
30 Unclassified	0.00	0.00	18.52%	\$5,000.00	\$27,000.00	\$32,000.00	\$32,000.00									
31 Utilities and Bulk Purchases	0.00	0.00	-0.16%	(\$4,645.07)	\$2,860,638.61	\$2,855,993.51	\$2,855,993.51									
32 Landfill / Solid Waste Dispos	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35 Contingency	0.00	0.00	0.00%	\$0.00	\$53,000.00	\$53,000.00	\$53,000.00									
36 Statutory Expenditures	0.00	0.00	2.19%	\$17,246.01	\$787,166.21	\$804,412.31	\$652,481.31			\$61,531.21	\$90,399.71					
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services	0.00	0.00	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00									
43 Court and Public Defender	2.00	2.00	-1.67%	(\$2,634.28)	\$157,469.21	\$154,834.91	\$152,901.11	\$1,933.81								
44 Capital	0.00	0.00	-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00									
45 Debt	0.00	0.00	3.22%	\$83,365.81	\$2,587,364.61	\$2,670,730.51	\$1,319,326.11		\$60,000.00	\$229,444.31	\$1,061,960.01					
46 Deferred Charges	0.00	0.00	0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00									
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	3.21%	\$3,184.21	\$99,303.71	\$102,488.01	\$102,488.01									
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	55.00	34.00	3.17%	\$580,682.54	\$18,332,541.62	\$18,913,224.16	\$12,128,852.66	\$205,626.10	\$103,233.86	\$1,843,873.30	\$4,631,638.24	\$0.00	\$0.00	\$0.00	\$0.00	

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	47	\$3,685,800.00	0.36%	15A Public Schools	3	\$27,852,800.00	10.65%
2 Residential	1,915	\$804,887,800.00	77.97%	15B Other Schools	10	\$123,341,800.00	47.17%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	33	\$39,212,400.00	15.00%
4A Commercial	191	\$128,263,100.00	12.42%	15D Church and Charities	15	\$43,100,800.00	16.48%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	4	\$7,590,000.00	2.90%
4C Apartments	28	\$91,967,400.00	8.91%	15F Other Exempt	6	\$20,365,700.00	7.79%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$3,534,500.00	0.34%				
Total	2,182	\$1,032,338,600.00	100.00%	Total	71	\$261,463,500.00	100.00%
Average Ratio (%), Assessed to True Value				91.91%			
Equalized Valuation, Taxable Properties				\$1,123,205,962.35			
Total # of property tax appeals filed in 2016							
				County Tax Board	6.00		
				State Tax Court	4.00		
Number of 2016 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 2016				\$27,277.86			
					Percentage of Exempt vs. Non-Exempt Properties	25.33%	

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
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	93,558.19	\$61,519.00		\$6,707.27	\$20,625.72	\$4,706.20
Supervisory Staff (Department Heads & Managers)	9.00	3.00	908,323.59	\$652,592.00	\$9,803.00	\$65,760.24	\$129,495.13	\$50,673.22
Police Officers (Including Superior Officers)	22.00	0.00	3,330,769.35	\$2,316,908.39	\$110,351.61	\$531,584.00	\$336,730.08	\$35,195.27
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	7.00	1.00	679,312.68	\$411,673.14	\$74,127.86	\$44,374.29	\$111,973.61	\$37,163.78
All Other Non-Union Employees not listed above	10.00	30.00	1,784,687.36	\$1,399,293.79	\$4,953.21	\$67,379.19	\$205,636.27	\$107,424.90
Totals	55.00	34.00	6,796,651.16	\$4,841,986.32	\$199,235.68	\$715,804.99	\$804,460.81	\$235,163.36

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	13.00	\$10,339.95	\$134,419.35	14.00	\$10,725.13	\$150,151.82
Parent & Child	2.00	\$17,407.32	\$34,814.64	4.00	\$19,129.32	\$76,517.28
Employee & Spouse (or Partner)	7.00	\$20,747.88	\$145,235.16	8.00	\$21,507.81	\$172,062.48
Family	22.00	\$27,707.52	\$609,565.44	19.00	\$29,816.16	\$566,507.04
Employee Cost Sharing Contribution (enter as negative -)			(\$178,489.22)			(\$234,871.80)
Subtotal	44.00		\$745,545.37	45.00		\$730,366.82
<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	\$20,600.28	\$20,600.28	1	\$21,373.80	\$21,373.80
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$721.01)			(\$748.08)
Subtotal	1.00		\$19,879.27	1.00		\$20,625.72
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	7	\$8,332.66	\$58,328.62	10	\$9,446.26	\$94,462.60
Parent & Child	1	\$19,499.64	\$19,499.64	1	\$22,342.20	\$22,342.20
Employee & Spouse (or Partner)	11	\$21,122.00	\$232,342.00	11	\$23,008.55	\$253,094.05
Family	10	\$34,542.12	\$345,421.20	8	\$39,577.56	\$316,620.48
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	29.00		\$655,591.46	30.00		\$686,519.33
GRAND TOTAL	74.00		\$1,421,016.10	76.00		\$1,437,511.87

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$944,993.51	\$958,133.16	\$985,621.58	\$7,438,009.08
Regional School Debt	\$8,931,811.36	\$8,931,811.36	\$0.00	Utility Fund - Interest	\$267,516.53	\$253,133.20	\$228,933.20	\$902,724.80
Utility Fund Debt				Bond Anticipation Notes - Principal	\$113,200.00			
Water	\$2,917,562.91	\$2,917,562.91	\$0.00	Bond Anticipation Notes - Interest	\$63,969.74			
Sewer	\$9,719,977.33	\$9,719,977.33	\$0.00	Bonds - Principal	\$940,000.00	\$940,000.00	\$940,000.00	\$4,356,900.00
0			\$0.00	Bonds - Interest	\$281,050.76	\$250,800.75	\$214,600.75	\$531,299.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
			\$0.00	Total	\$2,610,730.54	\$2,402,067.11	\$2,369,155.53	\$13,228,933.63
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$1,998,193.51	\$1,898,133.16	\$1,925,621.58	\$11,794,909.08
Notes Outstanding	\$3,586,155.00		\$3,586,155.00	Total Interest	\$612,537.03	\$503,933.95	\$443,533.95	\$1,434,024.55
Bonds Outstanding	\$7,161,900.00	\$296,137.56	\$6,865,762.44	% of Total Current Year Budget	13.80%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$32,317,406.60	\$21,865,489.16	\$10,451,917.44	Description	Debt Not Listed Above			
Population (2010 census)	7,822			Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,131.60			Total Guarantees - Other				
Per Capita Net Debt	\$1,336.22			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,084,733,934.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.96%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA-		
				Year of Last Rating		2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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