



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0703_fba_2018.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
Henderson		Cole	12/31/2020	hcole@caldwell-nj.com
Jonathan		Lace	12/31/2020	jlace@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

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.708	\$7,305,633.62	26.59%	\$2,970.33	Municipal Purpose Tax	ACTUAL	\$7,432,838.67
Municipal Library	0.035	\$360,899.33	1.31%	\$146.84	Municipal Library	ACTUAL	\$386,887.81
Municipal Open Space	0.010	\$103,233.86	0.38%	\$41.95	Municipal Open Space	ACTUAL	\$102,817.59
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.361	\$14,049,013.00	51.14%	\$5,709.92	Regional School District	ESTIMATED	\$14,329,993.26
County Purposes	0.532	\$5,488,030.61	19.98%	\$2,231.95	County Purposes	ESTIMATED	\$5,597,792.24
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$165,197.76	0.60%	\$67.13	County Open Space	ESTIMATED	\$168,501.72
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.662	\$27,472,008.18	100.00%	\$11,168.12	Total ESTIMATED amount to be raised by taxes		\$28,018,831.29
Total Taxable Valuation as of October 1, 2017 <u>\$1,028,175,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 5,244,414.68		
Current Year Average Residential Assessment <u>419538.6861</u>					Budget Appropriations, before Reserve for Uncollected Taxes 12,960,471.48		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$20,199,104.81		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$27,915,161.61		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$103,669.68		
0.708	0.723	2.11%			Total Amount to be Raised by Taxes \$28,018,831.29		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.63%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,305,633.62	\$7,432,838.67	1.74%	\$127,205.05		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 27,492,569.42		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 27,517,160.00		
\$2,970.33	\$3,032.91	2.11%	\$62.57		% of Taxes Collected, CY 2017 99.91%		
					Delinquent Taxes - December 31, 2017 <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	4.45%	\$24,975.20	\$561,735.31	\$586,710.51	\$469,837.50		\$45,612.94	\$71,260.07				
08	Local Revenue	-0.42%	(\$33,492.12)	\$7,988,453.66	\$7,954,961.54	\$1,537,711.87		\$1,871,503.27	\$4,545,746.40				
09	State Aid (without offsetting appropriation)	1.21%	\$8,226.37	\$678,648.63	\$686,875.00	\$686,875.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$198,093.00	\$198,093.00	\$198,093.00							
	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	\$1,447,497.85	\$1,447,497.85	\$1,447,497.85							
10	Public and Private Revenue	-8.05%	(\$55,776.00)	\$692,751.12	\$636,975.12	\$636,975.12							
08	Other Special Items	-22.54%	(\$75,476.33)	\$334,900.67	\$259,424.34	\$259,424.34							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.16%	\$11,657.38	\$7,421,181.29	\$7,432,838.67	\$7,432,838.67							
07	Minimum Library Tax	7.20%	\$25,988.48	\$360,899.33	\$386,887.81	\$386,887.81							
54	Open Space Levy Tax	-0.53%	(\$552.66)	\$103,370.25	\$102,817.59		\$102,817.59						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.48%	(\$94,449.68)	\$19,795,531.11	\$19,701,081.43	\$13,064,141.16	\$102,817.59	\$1,917,116.21	\$4,617,006.47	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions 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	Sewer Utility	Utility	Utility	Utility	Utility
20	4.00	11.00	7.14%	\$34,541.13	\$483,828.90	\$518,370.03	\$518,370.03								
21	0.00	0.00	-8.47%	(\$2,000.00)	\$23,600.00	\$21,600.00	\$21,600.00								
22	0.00	5.00	-9.04%	(\$11,177.22)	\$123,643.31	\$112,466.09	\$112,466.09								
23	0.00	0.00	#DIV/0!	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00								
25	22.00	16.00	-0.07%	(\$1,886.45)	\$2,584,134.80	\$2,582,248.35	\$2,582,248.35								
26	9.00	1.00	-1.90%	(\$118,505.37)	\$6,244,888.42	\$6,126,383.05	\$1,251,911.84			\$1,503,994.73	\$3,370,476.48				
27	2.00	1.00	4.55%	\$9,652.25	\$212,302.49	\$221,954.74	\$221,954.74								
28	5.00	4.00	-0.27%	(\$5,266.50)	\$1,932,171.93	\$1,926,905.43	\$1,874,087.85		\$52,817.58						
29	4.00	1.00	2.46%	\$9,711.80	\$395,101.97	\$404,813.77	\$404,813.77								
30	0.00	0.00	-5.00%	(\$36,276.00)	\$725,251.12	\$688,975.12	\$46,500.00	\$642,475.12							
31	0.00	0.00	-0.38%	(\$10,658.79)	\$2,840,257.95	\$2,829,599.16	\$2,829,599.16								
32	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	0.00	0.00	5.66%	\$3,000.00	\$53,000.00	\$56,000.00	\$56,000.00								
36	0.00	0.00	6.48%	\$53,707.77	\$828,332.34	\$882,040.11	\$724,975.11			\$61,001.36	\$96,063.64				
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
43	2.00	2.00	2.23%	\$3,570.82	\$160,401.52	\$163,972.34	\$163,972.34								
44	0.00	0.00	1633.33%	\$245,000.00	\$15,000.00	\$260,000.00	\$70,000.00			\$90,000.00	\$100,000.00				
45	0.00	0.00	2.67%	\$71,353.02	\$2,670,730.54	\$2,742,083.56	\$1,379,497.08		\$50,000.01	\$262,120.12	\$1,050,466.35				
46	0.00	0.00	0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	1.04%	\$1,069.20	\$102,600.48	\$103,669.68	\$103,669.68								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	49.00	41.00	1.34%	\$260,835.66	\$19,440,245.77	\$19,701,081.43	\$12,421,666.04	\$642,475.12	\$102,817.59	\$1,917,116.21	\$4,617,006.47	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
				none		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	33	\$3,079,100.00	0.30%	15A Public Schools		\$27,852,800.00	5.52%	
2 Residential	1,918	\$804,675,200.00	78.50%	15B Other Schools		\$123,697,000.00	24.49%	
3A/3B Farm			0.00%	15C Public Property		\$39,212,400.00	7.76%	
4A Commercial	191	\$126,859,900.00	12.38%	15D Church and Charities		\$43,444,100.00	8.60%	
4B Industrial			0.00%	15E Cemeteries & Graveyards		\$7,590,000.00	1.50%	
4C Apartments	28	\$90,397,700.00	8.82%	15F Other Exempt		\$263,220,900.00	52.12%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	2,170	\$1,025,011,900.00	100.00%	Total	0	\$505,017,200.00	100.00%	
Average Ratio (%), Assessed to True Value				88.91%	Percentage of Exempt vs. Non-Exempt Properties			49.27%
Equalized Valuation, Taxable Properties				\$1,152,864,582.16				
Total # of property tax appeals filed in 2017		County Tax Board	24.00					
		State Tax Court	12.00					
Number of 2017 County Tax Board decisions appealed to Tax Court			3.00					
Number of pending property tax appeals in State Tax Court			25.00					
Amount paid out by municipality for tax appeals in 2017			\$40,511.05					

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 2017 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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
MARION MANOR SR. CIT HOUSING	OTHER	\$156,099.00	\$18,565,000.00	\$494,200.30																
Total Long Term Exemptions - Column Total		156,099.00	18,565,000.00	494,200.30	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		X																		

**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	93,252.98	\$62,810.00	\$0.00	\$7,108.16	\$18,529.85	\$4,804.97
Supervisory Staff (Department Heads & Managers)	10.00	3.00	914,079.74	\$687,238.10	\$9,826.90	\$72,217.27	\$91,472.01	\$53,325.47
Police Officers (Including Superior Officers)	21.00	0.00	3,352,810.33	\$2,288,217.58	\$108,313.42	\$606,330.00	\$315,199.63	\$34,749.70
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	7.00	1.00	631,285.95	\$387,466.00	\$73,901.00	\$42,927.14	\$91,697.24	\$35,294.58
All Other Non-Union Employees not listed above	11.00	30.00	1,735,608.80	\$1,392,932.32	\$12,281.68	\$68,405.44	\$154,490.49	\$107,498.87
Totals	49.00	41.00	6,727,037.81	\$4,818,664.00	\$204,323.00	\$796,988.00	\$671,389.22	\$235,673.58

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	12.00	\$10,053.34	\$120,640.08	13.00	\$10,339.95	\$134,419.35
Parent & Child	4.00	\$18,157.44	\$72,629.76	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	9.00	\$20,167.20	\$181,504.80	7.00	\$20,747.88	\$145,235.16
Family	16.00	\$28,111.99	\$449,791.84	22.00	\$27,707.52	\$609,565.44
Employee Cost Sharing Contribution (enter as negative -)			(\$218,922.80)			(\$178,489.22)
Subtotal	41.00		\$605,643.68	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	\$19,201.92	\$19,201.92	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 -)						(\$721.01)
Subtotal	1.00		\$19,201.92	1.00		\$19,879.27
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	10	\$8,106.12	\$81,061.20	7	\$8,332.66	\$58,328.62
Parent & Child	1	\$21,817.92	\$21,817.92	1	\$19,499.64	\$19,499.64
Employee & Spouse (or Partner)	10	\$21,068.04	\$210,680.40	11	\$21,122.00	\$232,342.00
Family	8	\$38,648.88	\$309,191.04	10	\$34,542.12	\$345,421.20
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	29.00		\$622,750.56	29.00		\$655,591.46
GRAND TOTAL	71.00		\$1,247,596.16	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: SICK	199.30	\$42,892.46		X	X
ADMINISTRATION: VACATION	108.50	\$21,112.46		X	
PUBLIC WORKS: SICK	819.40	\$98,335.78	X		
PUBLIC WORKS: VACATION	67.40	\$20,588.92	X		
POLICE DEPARTMENT: SICK	1167.37	\$476,039.99	X		
POLICE DEPARTMENT: VACATION	37.80	\$22,538.75	X		
Totals	2399.77	\$681,508.36			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
	Local School Debt			\$0.00			
Regional School Debt	\$8,186,297.50	\$8,186,297.50	\$0.00				\$902,724.80
Utility Fund Debt							
Water	\$5,770,162.91	\$5,770,162.91	\$0.00				
Sewer	\$8,823,347.47	\$8,823,347.47	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$3,520,155.00		\$3,520,155.00				
Bonds Outstanding	\$6,226,900.00	\$246,137.56	\$5,980,762.44				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$32,526,862.88	\$23,025,945.44	\$9,500,917.44	\$2,558,348.90	\$2,369,155.53	\$0.00	\$13,228,933.63
Population (2010 census)	<u>7,822</u>						
Per Capita Gross Debt	<u>\$4,158.38</u>						
Per Capita Net Debt	<u>\$1,214.64</u>						
3 Yr. Average Property Valuation		<u>\$1,118,028,032.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.85%</u>					
Utility Fund - Principal				\$958,133.16	\$985,621.58		\$7,438,009.08
Utility Fund - Interest				\$253,133.20	\$228,933.20		\$902,724.80
Bond Anticipation Notes - Principal				\$115,800.00			
Bond Anticipation Notes - Interest				\$40,481.78			
Bonds - Principal				\$940,000.00	\$940,000.00		\$4,356,900.00
Bonds - Interest				\$250,800.76	\$214,600.75		\$531,299.75
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$2,558,348.90	\$2,369,155.53	\$0.00	\$13,228,933.63
Total Principal				\$2,013,933.16	\$1,925,621.58	\$0.00	\$11,794,909.08
Total Interest				\$544,415.74	\$443,533.95	\$0.00	\$1,434,024.55
% of Total Current Year Budget				12.99%			
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)
