



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0715_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
JOSEPH	H.	ALESSI	12/31/2018	MAYORALESSI@NORTHCALDWELL.ORG

Chief Administrative Officer

FRANCIS		ZICHELLI, JR		FZICHELLI@NORTHCALDWELL.ORG
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Chief Financial Officer

RICHARD	T.	MONDELLI		NCCFO@NORTHCALDWELL.ORG
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Municipal Clerk

TAMI		MICHELOTTI		TMICHELOTTI@NORTHCALDWELL.ORG
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Registered Municipal Accountant

JOSEPH	J.	FACCONE		JFACCONE@SKLEIN-CPA.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Cynthia		Santomauro	12/31/2020	CSANTOMAURO@NORTHCALDWELL.ORG
John		Chiaia	12/31/2020	JCHIAIA@NORTHCALDWELL.ORG
Francis	X.	Astorino	12/31/2018	JASTORINO@NORTHCALDWELL.ORG
Arthur		Rees	12/31/2019	AREES@NORTHCALDWELL.ORG
Joshua		Raymond	12/31/2019	JRAYMOND@NORTHCALDWELL.ORG
Robert		Kessler	12/31/2018	RKESSLER@NORTHCALDWELL.ORG



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	0.391	\$6,255,857.65	17.00%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,305,152.95
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.809	\$12,951,128.00	35.19%	\$0.00	Local School District	ESTIMATED	\$13,156,908.00
Regional School District	0.527	\$8,437,560.00	22.93%	\$0.00	Regional School District	ESTIMATED	\$8,550,000.00
County Purposes	0.556	\$8,887,817.85	24.15%	\$0.00	County Purposes	ESTIMATED	\$9,015,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$267,539.23	0.73%	\$0.00	County Open Space	ESTIMATED	\$273,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.300	\$36,799,902.73	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$37,300,060.95
Total Taxable Valuation as of October 1, 2017 <u>\$1,611,904,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,718,310.10</u>		
Current Year Average Residential Assessment <u>\$670,875.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,654,463.05</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$30,994,908.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,931,060.95</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$369,273.31</u>		
0.391	0.391	0.00%			Total Amount to be Raised by Taxes <u>\$37,300,334.26</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.01%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,255,857.65	\$6,305,152.95	0.79%	\$49,295.30		<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 <u>36,603,920.66</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>36,868,426.01</u>		
\$0.00	\$2,623.12	#DIV/0!	\$2,623.12		% of Taxes Collected, CY 2017 <u>99.28%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$343,993.62</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	POOL Utility	Utility	Utility	Utility	Utility
08	Surplus	25.21%	\$150,000.00	\$595,000.00	\$745,000.00	\$505,000.00		\$180,000.00	\$60,000.00				
08	Local Revenue	1.20%	\$29,346.74	\$2,452,626.98	\$2,481,973.72	\$789,529.72		\$1,552,759.00	\$139,685.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$457,984.00	\$457,984.00	\$457,984.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$168,000.00	\$168,000.00	\$168,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.53%	\$4,212.02	\$166,301.06	\$170,513.08	\$170,513.08							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-2.05%	(\$5,844.10)	\$284,848.01	\$279,003.91	\$279,003.91							
08	Other Special Items	19.91%	\$16,875.64	\$84,753.75	\$101,629.39	\$101,629.39							
15	Receipts from Delinquent Taxes	-10.09%	(\$27,665.00)	\$274,315.00	\$246,650.00	\$246,650.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.79%	\$49,295.30	\$6,255,857.65	\$6,305,152.95	\$6,305,152.95							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	Total	2.01%	\$216,220.60	\$10,739,686.45	\$10,955,907.05	\$9,023,463.05	\$0.00	\$1,732,759.00	\$199,685.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time								WATER	POOL					
20	General Government		2.47%	\$28,568.00	\$1,155,666.48	\$1,184,234.48	\$574,860.48			\$482,397.00	\$126,977.00					
21	Land-Use Administration		0.00%	\$0.00	\$16,300.00	\$16,300.00	\$16,300.00									
22	Uniform Construction Code		1.92%	\$2,596.00	\$135,102.00	\$137,698.00	\$137,698.00									
23	Insurance		-10.51%	(\$79,489.00)	\$756,643.00	\$677,154.00	\$677,154.00									
25	Public Safety		2.73%	\$58,337.98	\$2,134,111.94	\$2,192,449.92	\$2,192,449.92									
26	Public Works		-5.32%	(\$37,669.00)	\$707,509.00	\$669,840.00	\$669,840.00									
27	Health and Human Services		1.31%	\$579.00	\$44,291.00	\$44,870.00	\$44,870.00									
28	Parks and Recreation		-2.73%	(\$5,905.00)	\$216,518.00	\$210,613.00	\$210,613.00									
29	Education (including Library)		0.00%	\$0.00	\$7,900.00	\$7,900.00	\$7,900.00									
30	Unclassified		4.28%	\$3,405.90	\$79,550.51	\$82,956.41		\$82,956.41								
31	Utilities and Bulk Purchases		-2.68%	(\$58,294.71)	\$2,171,440.71	\$2,113,146.00	\$1,144,677.00			\$968,469.00						
32	Landfill / Solid Waste Disposal		3.16%	\$20,451.00	\$646,548.00	\$666,999.00	\$666,999.00									
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00									
36	Statutory Expenditures		11.12%	\$82,935.16	\$745,682.00	\$828,617.16	\$776,620.16			\$45,947.00	\$6,050.00					
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00										
42	Shared Services		2.53%	\$4,212.02	\$166,301.06	\$170,513.08	\$170,513.08									
43	Court and Public Defender		18.79%	\$9,214.00	\$49,027.00	\$58,241.00	\$58,241.00									
44	Capital		14.72%	\$60,692.25	\$412,275.75	\$472,968.00	\$314,698.00			\$150,000.00	\$8,270.00					
45	Debt		14.52%	\$132,587.00	\$913,320.00	\$1,045,907.00	\$901,573.00			\$85,946.00	\$58,388.00					
46	Deferred Charges		-50.00%	(\$6,000.00)	\$12,000.00	\$6,000.00	\$6,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$369,000.00	\$369,000.00	\$369,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00										
	Total	0.00	0.00	2.01%	\$216,220.60	\$10,739,686.45	\$10,955,907.05	\$8,940,506.64	\$82,956.41	\$0.00	\$1,732,759.00	\$199,685.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	103	\$26,662,700.00	1.65%	15A Public Schools	4	\$132,427,700.00	74.60%
2 Residential	2,284	\$1,557,840,400.00	96.65%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	31	\$22,178,200.00	12.49%
4A Commercial	13	\$24,439,500.00	1.52%	15D Church and Charities	3	\$17,571,900.00	9.90%
4B Industrial	2	\$2,500,000.00	0.16%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	16	\$5,350,200.00	3.01%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$461,900.00	0.03%				
Total	2,403	\$1,611,904,500.00	100.00%	Total	54	\$177,528,000.00	100.00%
Average Ratio (%), Assessed to True Value				88.76%			
Equalized Valuation, Taxable Properties				\$1,816,025,799.91			
Total # of property tax appeals filed in 2017				County Tax Board 10.00			
				State Tax Court 9.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				22.00			
Amount paid out by municipality for tax appeals in 2017				\$138.00			
				Percentage of Exempt vs. Non-Exempt Properties 11.01%			

<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 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
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	64,881.04	\$11,000.00		\$367.00	\$52,672.54	\$841.50
Supervisory Staff (Department Heads & Managers)	5.00		583,932.63	\$457,692.00		\$33,595.00	\$57,632.19	\$35,013.44
Police Officers (Including Superior Officers)	20.00	2.00	2,542,745.97	\$1,968,319.00	\$100,945.00	\$191,144.00	\$240,057.41	\$42,280.56
Fire Fighters (Including Superior Officers)			54,500.00		\$54,500.00			
All Other Union Employees not listed above	7.00	1.00	614,659.49	\$363,381.00	\$92,840.00	\$26,672.00	\$96,865.58	\$34,900.91
All Other Non-Union Employees not listed above	2.00	11.00	446,175.99	\$356,640.00		\$15,445.00	\$46,808.03	\$27,282.96
Totals	34.00	21.00	4,306,895.12	\$3,157,032.00	\$248,285.00	\$267,223.00	\$494,035.75	\$140,319.37

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	9.00	\$10,609.09	\$95,481.83	9.00	\$11,044.20	\$99,397.80
Parent & Child	3.00	\$16,580.94	\$49,742.82	4.00	\$19,609.21	\$78,436.84
Employee & Spouse (or Partner)	3.00	\$22,445.88	\$67,337.64	4.00	\$22,445.88	\$89,783.52
Family	13.00	\$26,923.09	\$350,000.14	14.00	\$30,942.94	\$433,201.16
Employee Cost Sharing Contribution (enter as negative -)			(\$144,297.83)			(\$176,472.68)
Subtotal	28.00		\$418,264.60	31.00		\$524,346.64
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,445.88	\$22,445.88	1	\$22,445.88	\$22,445.88
Family	2	\$29,294.40	\$58,588.80	2	\$29,294.40	\$58,588.80
Employee Cost Sharing Contribution (enter as negative -)			(\$28,362.14)			(\$28,362.14)
Subtotal	3.00		\$52,672.54	3.00		\$52,672.54
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$13,339.54	\$26,679.08	1	\$13,546.80	\$13,546.80
Family	1	\$31,531.10	\$31,531.10			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$58,210.18	1.00		\$13,546.80
GRAND TOTAL	34.00		\$529,147.32	35.00		\$590,565.98

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
YES

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

**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
Civilian Personnel	218.66	\$92,793.39		x	
DPW Personnel	110.81	\$20,913.71	x		
Police Personnel	1427.74	\$445,874.78	x		
Totals	1757.21	\$559,581.88			
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		Net	Current Year		2019	2020	All Additional Future
	Debt	Deductions	Debt	Budget	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,165,000.00	\$3,165,000.00	\$0.00	Utility Fund - Principal	\$70,000.00	\$70,000.00	\$70,000.00	\$188,000.00
Regional School Debt	\$11,735,000.00	\$11,735,000.00	\$0.00	Utility Fund - Interest	\$15,946.00	\$13,496.00	\$10,696.00	\$15,498.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$258,265.00			
WATER	\$398,000.00	\$398,000.00	\$0.00	Bond Anticipation Notes - Interest	\$86,516.00			
POOL	\$349,206.00	\$349,206.00	\$0.00	Bonds - Principal	\$450,000.00	\$450,000.00	\$450,000.00	\$895,000.00
0			\$0.00	Bonds - Interest	\$90,640.00	\$73,590.00	\$55,590.00	\$56,280.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$971,367.00	\$607,086.00	\$586,286.00	\$1,154,778.00
<u>Municipal Purposes</u>				Total Principal	\$778,265.00	\$520,000.00	\$520,000.00	\$1,083,000.00
Debt Authorized	\$1,284,800.50		\$1,284,800.50	Total Interest	\$193,102.00	\$87,086.00	\$66,286.00	\$71,778.00
Notes Outstanding	\$6,972,264.00		\$6,972,264.00	% of Total Current Year Budget	8.87%			
Bonds Outstanding	\$2,245,000.00		\$2,245,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$26,149,270.50	\$15,647,206.00	\$10,502,064.50	Total Guarantees - Other				
Population (2010 census)	6,706			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$3,899.38			Total Other				
Per Capita Net Debt	\$1,566.07			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1,756,744,105.33		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		0.60%		Year of Last Rating	Aa2			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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