



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0706\_fba\_2015.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
Edward	P.	Abbot	12/31/2017	mayor@essexfellsboro.com

**Chief Administrative Officer**

Francine	T.	Paserchia		administrator@essexfellsboro.com
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**Chief Financial Officer**

Christopher	A.	Battaglia		<a href="mailto:cfo@essexfellsboro.com">cfo@essexfellsboro.com</a>
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**Municipal Clerk**

Francine	T.	Paserchia		clerk@essexfellsboro.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A.	King	12/31/2017	jking@essexfellsboro.com
Gregory	J.	Hindy	12/31/2015	ghindy@essexfellsboro.com
William		Sullivan	12/31/2015	wsullivan@essexfellsboro.com
Edward	A.	Davis	12/31/2017	edavis@essexfellsboro.com
Glen	W.	Koechling	12/31/2015	gkoechling@essexfellsboro.com
Patricia	H.	Wahl	12/31/2016	pwahl@essexfellsboro.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	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.37%	\$45,000.00	\$245,000.00	\$290,000.00	\$215,000.00	\$0.00	\$75,000.00					
08	Local Revenue	-7.15%	(\$250,396.99)	\$3,503,801.67	\$3,253,404.68	\$508,703.50	\$0.00	\$2,744,701.18					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$200,774.00	\$200,774.00	\$200,774.00	\$0.00	\$0.00					
08	Uniform Construction Code Fees	0.00%	\$0.00	\$89,358.00	\$89,358.00	\$89,358.00	\$0.00	\$0.00					
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
10	Public and Private Revenue	-48.09%	(\$223,026.32)	\$463,735.77	\$240,709.45	\$240,709.45	\$0.00	\$0.00					
08	Other Special Items	#DIV/0!	\$332,500.00	\$0.00	\$332,500.00	\$332,500.00	\$0.00	\$0.00					
15	Receipts from Delinquent Taxes	19.68%	\$26,973.82	\$137,064.25	\$164,038.07	\$164,038.07	\$0.00	\$0.00					
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.08%	(\$2,883.85)	\$3,614,326.03	\$3,611,442.18	\$3,611,442.18	\$0.00	\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$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					
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
	<b>Total</b>	<b>-0.87%</b>	<b>(\$71,833.34)</b>	<b>\$8,254,059.72</b>	<b>\$8,182,226.38</b>	<b>\$5,362,525.20</b>	<b>\$0.00</b>	<b>\$2,819,701.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	2.00	3.00	2.59%	\$60,986.11	\$2,352,902.50	\$2,413,888.60	\$ 271,073.40	\$ -	\$ -	\$ 2,142,815.20					
21 Land-Use Administration	0.00	0.00	0.25%	\$50.00	\$19,950.00	\$20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -					
22 Uniform Construction Code	1.00	4.00	20.41%	\$12,000.00	\$58,800.00	\$70,800.00	\$ 58,050.00	\$ -	\$ -	\$ 12,750.00					
23 Insurance	0.00	0.00	35.80%	\$169,806.30	\$474,326.80	\$644,133.10	\$ 641,633.10	\$ -	\$ -	\$ 2,500.00					
25 Public Safety	13.00	3.00	-5.45%	(\$93,019.88)	\$1,705,829.00	\$1,612,809.10	\$ 1,467,166.50	\$ 1,596.50	\$ -	\$ 144,046.00					
26 Public Works	8.00	1.00	25.47%	\$219,854.00	\$863,245.70	\$1,083,099.80	\$ 550,812.00	\$ 239,112.80	\$ -	\$ 293,175.00					
27 Health and Human Services	0.00	0.00	613.04%	\$3,525.00	\$575.00	\$4,100.00	\$ 4,100.00	\$ -	\$ -	\$ -					
28 Parks and Recreation	0.00	1.00	102.13%	\$24,000.00	\$23,500.00	\$47,500.00	\$ 47,500.00	\$ -	\$ -	\$ -					
29 Education (including Library)	0.00	0.00	-33.33%	(\$2,500.00)	\$7,500.00	\$5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -					
30 Unclassified	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -					
31 Utilities and Bulk Purchases	0.00	0.00	25.35%	\$38,500.00	\$151,893.00	\$190,393.00	\$ 190,393.00	\$ -	\$ -	\$ -					
32 Landfill / Solid Waste Disposal	0.00	0.00	5.88%	\$17,160.00	\$291,840.00	\$309,000.00	\$ 309,000.00	\$ -	\$ -	\$ -					
35 Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -					
36 Statutory Expenditures	0.00	0.00	6.61%	\$30,651.40	\$463,863.50	\$494,515.00	\$ 430,208.80	\$ -	\$ -	\$ 64,306.10					
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -					
42 Shared Services	0.00	0.00	4.94%	\$9,060.40	\$183,581.30	\$192,641.80	\$ 192,641.80	\$ -	\$ -	\$ -					
43 Court and Public Defender	0.00	0.00	-100.00%	(\$1,063.44)	\$1,063.44	\$0.00	\$ -	\$ -	\$ -	\$ -					
44 Capital	0.00	0.00	208.96%	\$42,000.00	\$20,100.00	\$62,100.00	\$ 62,000.00	\$ -	\$ -	\$ 100.00					
45 Debt	0.00	0.00	-0.86%	(\$5,537.54)	\$646,488.80	\$640,951.20	\$ 480,942.50	\$ -	\$ -	\$ 160,008.70					
46 Deferred Charges	0.00	0.00	#DIV/0!	\$6,694.40	\$0.00	\$6,694.40	\$ 6,694.40	\$ -	\$ -	\$ -					
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -					
50 Reserve for Uncollected Taxes	0.00	0.00	37.52%	\$98,108.70	\$261,491.20	\$359,600.00	\$ 359,600.00	\$ -	\$ -	\$ -					
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -					
<b>Total</b>	<b>24.00</b>	<b>12.00</b>	<b>8.35%</b>	<b>\$630,275.80</b>	<b>\$7,551,950.58</b>	<b>\$8,182,226.38</b>	<b>\$5,121,815.75</b>	<b>\$240,709.45</b>	<b>\$0.00</b>	<b>\$2,819,701.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>







**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	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	4.00	480,691.44	\$356,100.00	\$0.00	\$32,779.09	\$64,570.70	\$27,241.65
Police Officers (Including Superior Officers)	13.00	0.00	2,035,284.46	\$1,295,635.06	\$144,824.94	\$316,167.00	\$257,770.79	\$20,886.67
Fire Fighters (Including Superior Officers)	0.00	0.00	8,521.80	\$0.00	\$8,400.00	\$0.00	\$0.00	\$121.80
All Other Union Employees not listed above	6.00	0.00	713,815.15	\$374,063.47	\$133,241.53	\$41,635.32	\$126,066.00	\$38,808.83
All Other Non-Union Employees not listed above	2.00	8.00	170,782.18	\$139,545.53	\$2,966.47	\$6,933.59	\$10,434.42	\$10,902.17
<b>Totals</b>	<b>24.00</b>	<b>12.00</b>	<b>3,409,095.03</b>	<b>\$2,165,344.06</b>	<b>\$289,432.94</b>	<b>\$397,515.00</b>	<b>\$458,841.91</b>	<b>\$97,961.12</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	4.00	\$10,816.92	\$43,267.68
Parent & Child	3.00	\$21,633.48	\$64,900.44
Employee & Spouse (or Partner)	13.00	\$29,080.05	\$378,040.65
Family	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$27,366.86)
<b>Subtotal</b>	<b>20.00</b>	<b>\$61,530.45</b>	<b>\$458,841.91</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage	0.00	\$0.00	\$0.00
Parent & Child	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00
Family	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	3.00	\$8,768.68	\$26,306.04
Parent & Child	7.00	\$17,863.06	\$125,041.42
Employee & Spouse (or Partner)	2.00	\$35,531.46	\$71,062.92
Family	2.00	\$20,464.44	\$40,928.88
Employee Cost Sharing Contribution (enter as negative - )			\$0.00
<b>Subtotal</b>	<b>14.00</b>	<b>\$82,627.64</b>	<b>\$263,339.26</b>
<b>GRAND TOTAL</b>	<b>34.00</b>	<b>\$144,158.09</b>	<b>\$722,181.17</b>

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	Deductions	Net					
	Debt		Debt	Current Year	2016	2017	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$115,000.00	\$125,000.00	\$130,000.00	\$1,051,000.00
Regional School Debt	\$1,859,433.95	\$1,859,433.95	\$0.00	Utility Fund - Interest	\$43,258.76	\$40,546.25	\$37,033.75	\$133,376.88
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$1,848,180.96	\$1,848,180.96	\$0.00	Bond Anticipation Notes - Interest	\$1,750.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Bonds - Principal	\$380,000.00	\$380,000.00	\$385,000.00	\$1,788,000.00
0			\$0.00	Bonds - Interest	\$100,942.51	\$87,370.63	\$73,201.88	\$177,149.38
0			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$640,951.27</b>	<b>\$632,916.88</b>	<b>\$625,235.63</b>	<b>\$3,149,526.26</b>
<u>Municipal Purposes</u>								
Debt Authorized	\$6,694.46	\$0.00	\$6,694.46	Total Principal	\$495,000.00	\$505,000.00	\$515,000.00	\$2,839,000.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	Total Interest	\$145,951.27	\$127,916.88	\$110,235.63	\$310,526.26
Bonds Outstanding	\$2,933,000.00	\$0.00	\$2,933,000.00	% of Total Current Year Budget	7.83%			
Loans and Other Debt	\$0.00	\$105,199.40	-\$105,199.40					
<b>Total (Current Year)</b>	<b>\$6,647,309.37</b>	<b>\$3,812,814.31</b>	<b>\$2,834,495.06</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	2,113			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,145.91			Total Guarantees - Other				
Per Capita Net Debt	\$1,341.46			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$746,868,521.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.38%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aa3			
				Year of Last Rating	2013			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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