



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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	12/31/17	mayor@essexfellsboro.com

Chief Administrative Officer

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

Christopher	A.	Battaglia		cfo@essexfellsboro.com
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Municipal Clerk

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

Joseph		Faccione		jfaccione@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A.	King	12/31/17	jking@essexfellsboro.com
Gregory	J.	Hindy	12/31/16	ghindy@essexfellsboro.com
William		Sullivan	12/31/18	wsullivan@essexfellsboro.com
Edward	A.	Davis	12/31/17	edavis@essexfellsboro.com
Glen	W.	Koehling	12/31/18	gkoehling@essexfellsboro.com
Patricia	H.	Wahl	12/31/16	pwahl@essexfellsboro.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	0.480	\$3,611,442.18	23.71%	\$4,430.59
Municipal Library	0.000		0.00%	\$0.00
Municipal Open Space	0.000		0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00
Other Special Districts (total levies)	0.000		0.00%	\$0.00
Local School District	0.564	\$4,240,487.00	27.84%	\$5,205.94
Regional School District	0.460	\$3,456,203.00	22.69%	\$4,245.98
County Purposes	0.506	\$3,808,306.12	25.00%	\$4,670.58
County Library	0.000		0.00%	\$0.00
County Board of Health	0.000		0.00%	\$0.00
County Open Space	0.015	\$114,547.20	0.75%	\$138.46
Other County Levies (total)	0.000		0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.025	\$15,230,985.50	100.00%	\$18,691.54

Total Taxable Valuation as of	October 1, 2015	<u>\$751,958,800.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$923,039.06</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.480	0.493	2.71%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,611,442.18	\$3,706,760.57	2.64%	\$95,318.39

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,430.59	\$4,550.58	2.71%	\$120.00

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,706,760.57
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$4,325,000.00
Regional School District	ESTIMATED	\$3,525,000.00
County Purposes	ESTIMATED	\$3,884,000.00
County Library	ACTUAL	\$0.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$116,000.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$15,556,760.57

Revenue Anticipated, Excluding Tax Levy	1,562,866.83
Budget Appropriations, before Reserve for Uncollected Taxes	4,913,627.40
Total Non-Municipal Tax Levy	\$11,850,000.00
Amount to be Raised by Taxes - Before RUT	\$15,200,760.57
Reserve for Uncollected Taxes (RUT)	\$356,000.00
Total Amount to be Raised by Taxes	\$15,556,760.57

% of Tax Collections used to Calculate RUT	<u>97.71%</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	15,033,450.93
Total Tax Levy, CY 2015	15,239,456.92
% of Taxes Collected, CY 2015	<u>98.65%</u>

Delinquent Taxes - December 31, 2015	<u>\$206,005.99</u>
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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	12.07%	\$35,000.00	\$290,000.00	\$325,000.00	\$225,000.00		\$100,000.00					
08	Local Revenue	-7.59%	(\$286,540.81)	\$3,776,183.81	\$3,489,643.00	\$515,940.00		\$2,973,703.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$200,774.00	\$200,774.00	\$200,774.00		\$0.00					
08	Uniform Construction Code Fees	-1.59%	(\$1,488.00)	\$93,488.00	\$92,000.00	\$92,000.00		\$0.00					
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$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					
10	Public and Private Revenue	-100.00%	(\$258,966.91)	\$258,966.91	\$0.00	\$0.00		\$0.00					
08	Other Special Items	-2.26%	(\$7,500.00)	\$332,500.00	\$325,000.00	\$325,000.00		\$0.00					
15	Receipts from Delinquent Taxes	29.38%	\$46,359.23	\$157,793.60	\$204,152.83	\$204,152.83		\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.73%	(\$65,142.98)	\$3,771,903.55	\$3,706,760.57	\$3,706,760.57		\$0.00					
07	Minimum Library Tax	#DIV/0!	\$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					
07	Addition to Local District School Tax	#DIV/0!	\$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					
	Total	-6.06%	(\$538,279.47)	\$8,881,609.87	\$8,343,330.40	\$5,269,627.40	\$0.00	\$3,073,703.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	2.00	2.00	-11.22%	(\$321,509.98)	\$2,866,135.03	\$2,544,625.05	\$278,907.65			\$2,265,717.40					
21	0.00	0.00	6.50%	\$1,300.00	\$20,000.00	\$21,300.00	\$21,300.00								
22	1.00	4.00	31.10%	\$18,482.69	\$59,427.31	\$77,910.00	\$61,605.00			\$16,305.00					
23	0.00	0.00	17.70%	\$100,257.99	\$566,459.76	\$666,717.75	\$664,217.75			\$2,500.00					
25	13.00	2.00	12.67%	\$191,617.88	\$1,512,210.92	\$1,703,828.80	\$1,547,455.80			\$156,373.00					
26	8.00	0.00	4.59%	\$37,022.20	\$806,665.80	\$843,688.00	\$541,638.00			\$302,050.00					
27	0.00	0.00	0.00%	\$0.00	\$4,100.00	\$4,100.00	\$4,100.00								
28	0.00	1.00	0.00%	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00								
29	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
30	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	0.00	0.00	-40.44%	(\$83,473.00)	\$206,393.00	\$122,920.00	\$122,920.00								
32	0.00	0.00	0.12%	\$380.00	\$309,000.00	\$309,380.00	\$309,380.00								
35	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	0.00	0.00	4.04%	\$20,578.95	\$509,190.05	\$529,769.00	\$459,661.40			\$70,107.60					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	0.00	0.00	0.84%	\$1,620.00	\$192,641.80	\$194,261.80	\$194,261.80								
43	0.00	0.00	-100.00%	(\$1,414.40)	\$1,414.40	\$0.00									
44	0.00	0.00	40.10%	\$24,900.00	\$62,100.00	\$87,000.00	\$62,000.00			\$25,000.00					
45	0.00	0.00	9.69%	\$62,078.69	\$640,951.31	\$703,030.00	\$467,380.00			\$235,650.00					
46	0.00	0.00	1413.19%	\$94,605.54	\$6,694.46	\$101,300.00	\$101,300.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	0.00	0.00	-1.00%	(\$3,600.00)	\$359,600.00	\$356,000.00	\$356,000.00								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	24.00	9.00	1.74%	\$142,846.56	\$8,200,483.84	\$8,343,330.40	\$5,269,627.40	\$0.00	\$0.00	\$3,073,703.00	\$0.00	\$0.00	\$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	0.00	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	3.00	4.00	479,670.23	\$359,970.00		\$36,151.10	\$56,011.42	\$27,537.71
Police Officers (Including Superior Officers)	13.00	0.00	2,160,914.44	\$1,408,311.19	\$155,418.81	\$341,940.00	\$232,570.35	\$22,674.09
Fire Fighters (Including Superior Officers)	0.00	0.00	9,042.60		\$8,400.00			\$642.60
All Other Union Employees not listed above	6.00	0.00	719,515.29	\$349,138.41	\$146,611.59	\$41,975.84	\$143,864.57	\$37,924.88
All Other Non-Union Employees not listed above	2.00	5.00	186,165.53	\$130,609.29	\$6,000.71	\$9,642.06	\$29,462.80	\$10,450.67
Totals	24.00	9.00	3,555,308.09	\$2,248,028.89	\$316,431.11	\$429,709.00	\$461,909.14	\$99,229.95

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$10,930.48	\$32,791.44	4.00	\$10,816.92	\$43,267.68
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	5.00	\$22,468.08	\$112,340.40	3.00	\$21,633.48	\$64,900.44
Family	14.00	\$31,322.07	\$438,508.98	13.00	\$29,080.05	\$378,040.65
Employee Cost Sharing Contribution (enter as negative -)			(\$121,731.62)			(\$97,366.86)
Subtotal	22.00		\$461,909.20	20.00		\$388,841.91
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$6,388.52	\$19,165.56	3.00	\$8,768.68	\$26,306.04
Parent & Child	2.00	\$21,565.56	\$43,131.12	2.00	\$20,464.44	\$40,928.88
Employee & Spouse (or Partner)	7.00	\$18,776.49	\$131,435.43	7.00	\$17,863.06	\$125,041.42
Family	3.00	\$37,706.48	\$113,119.44	2.00	\$35,531.46	\$71,062.92
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	15.00		\$306,851.55	14.00		\$263,339.26
GRAND TOTAL	37.00		\$768,760.75	34.00		\$652,181.17

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$125,000.00	\$130,000.00	\$135,000.00	\$916,000.00
Regional School Debt	\$15,287,000.00	\$15,287,000.00	\$0.00	Utility Fund - Interest	\$40,546.25	\$37,033.75	\$33,058.75	\$100,318.13
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$2,458,180.96	\$2,458,180.96	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0			\$0.00	Bonds - Principal	\$380,000.00	\$385,000.00	\$390,000.00	\$1,398,000.00
0			\$0.00	Bonds - Interest	\$87,370.63	\$73,201.88	\$58,595.63	\$118,553.75
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	Total	\$632,916.88	\$625,235.63	\$616,654.38	\$2,532,871.88
<u>Municipal Purposes</u>				Total Principal	\$505,000.00	\$515,000.00	\$525,000.00	\$2,314,000.00
Debt Authorized	\$1,013,000.00	\$0.00	\$1,013,000.00	Total Interest	\$127,916.88	\$110,235.63	\$91,654.38	\$218,871.88
Notes Outstanding	\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	7.59%			
Bonds Outstanding	\$2,553,000.00	\$0.00	\$2,553,000.00					
Loans and Other Debt	\$0.00	\$105,199.40	-\$105,199.40	Description	Debt Not Listed Above			
Total (Current Year)	\$21,311,180.96	\$17,850,380.36	\$3,460,800.60	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	2,113			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$10,085.75			Rating	Aa3			
Per Capita Net Debt	\$1,637.86			Year of Last Rating	2013			
3 Yr. Average Property Valuation		\$752,871,204.33		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.46%						

USER FRIENDLY BUDGET SECTION - Notes

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