



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0706_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
Edward	A.	Davis	12/31/2021	mayor@essexfellsboro.com

Chief Administrative Officer

Francine	T.	Paserchia		administrator@essexfellsboro.com
----------	----	-----------	--	----------------------------------

Chief Financial Officer

Christopher	A.	Battaglia		cfo@essexfellsboro.com
-------------	----	-----------	--	--

Municipal Clerk

Francine	T.	Paserchia		administrator@essexfellsboro.com
----------	----	-----------	--	----------------------------------

Registered Municipal Accountant

Joseph		Faccione		jfaccione@sklein-cpa.com
--------	--	----------	--	--------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A.	King	12/31/2020	jking@essexfellsboro.com
Gregory	J.	Hindy	12/31/2019	ghindy@essexfellsboro.com
William		Sullivan	12/31/2018	wsullivan@essexfellsboro.com
Bernard		D'Avella	12/31/2020	edavis@essexfellsboro.com
Michael		Cecere	12/31/2018	mcecere@essexfellsboro.com
Patricia	H.	Wahl	12/31/2019	pwahl@essexfellsboro.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	0.459	\$3,795,475.58	24.07%	\$4,667.66	Municipal Purpose Tax	ACTUAL	\$3,856,738.56
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	0.545	\$4,505,163.00	28.57%	\$5,542.22	Local School District	ESTIMATED	\$4,536,617.38
Regional School District	0.422	\$3,494,006.00	22.16%	\$4,291.40	Regional School District	ESTIMATED	\$3,360,824.93
County Purposes	0.466	\$3,856,289.05	24.46%	\$4,738.85	County Purposes	ESTIMATED	\$4,012,524.12
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.014	\$116,089.75	0.74%	\$142.37	County Open Space	ESTIMATED	\$119,858.25
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	1.906	\$15,767,023.38	100.00%	\$19,382.50	Total ESTIMATED amount to be raised by taxes		\$15,886,563.24
Total Taxable Valuation as of October 1, 2017 \$821,922,000.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 2,514,870.10		
Current Year Average Residential Assessment \$1,016,920.31					Budget Appropriations, before Reserve for Uncollected Taxes 5,971,608.66		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$12,029,824.68		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$15,486,563.24		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$400,000.00		
0.459	0.469	2.23%			Total Amount to be Raised by Taxes \$15,886,563.24		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 97.48%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,795,475.58	\$3,856,738.56	1.61%	\$61,262.98		<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 15,342,526.24		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 15,726,019.90		
\$4,667.66	\$4,771.74	2.23%	\$104.07		% of Taxes Collected, CY 2017 97.56%		
					Delinquent Taxes - December 31, 2017 \$376,338.90		

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	19.53%	\$83,000.00	\$425,000.00	\$508,000.00	\$408,000.00		\$100,000.00					
08	Local Revenue	-1.43%	(\$49,538.15)	\$3,469,913.15	\$3,420,375.00	\$615,375.00		\$2,805,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$200,774.00	\$200,774.00	\$200,774.00							
08	Uniform Construction Code Fees	-1.61%	(\$964.00)	\$59,964.00	\$59,000.00	\$59,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	97.62%	\$250,314.18	\$256,406.92	\$506,721.10	\$506,721.10							
08	Other Special Items	30.77%	\$100,000.00	\$325,000.00	\$425,000.00	\$425,000.00							
15	Receipts from Delinquent Taxes	66.94%	\$120,289.82	\$179,710.18	\$300,000.00	\$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.49%	\$129,982.64	\$3,726,755.92	\$3,856,738.56	\$3,856,738.56							
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	7.32%	\$633,084.49	\$8,643,524.17	\$9,276,608.66	\$6,371,608.66	\$0.00	\$2,905,000.00	\$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	3.00	1.00	-22.27%	(\$655,234.66)	\$2,941,736.55	\$2,286,501.89	\$354,939.50	\$0.00	\$0.00	\$1,931,562.39					
21	0.00	0.00	0.00%	\$0.00	\$22,300.00	\$22,300.00	\$22,300.00	\$0.00	\$0.00	\$0.00					
22	1.00	4.00	35.86%	\$26,870.00	\$74,930.00	\$101,800.00	\$74,050.00	\$0.00	\$0.00	\$27,750.00					
23	0.00	0.00	12.34%	\$75,945.42	\$615,404.58	\$691,350.00	\$688,850.00	\$0.00	\$0.00	\$2,500.00					
25	13.00	2.00	14.94%	\$237,910.04	\$1,592,540.40	\$1,830,450.44	\$1,661,209.95	\$1,544.49	\$0.00	\$167,696.00					
26	8.00	0.00	60.91%	\$494,605.63	\$811,964.14	\$1,306,569.77	\$567,748.00	\$505,112.27	\$0.00	\$233,709.50					
27	0.00	0.00	0.00%	\$0.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	\$0.00	\$0.00					
28	0.00	1.00	0.00%	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00	\$0.00	\$0.00	\$0.00					
29	0.00	0.00	0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00					
30	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00					
31	0.00	0.00	0.00%	\$0.00	\$122,920.00	\$122,920.00	\$122,920.00	\$0.00	\$0.00	\$0.00					
32	0.00	0.00	0.69%	\$2,250.00	\$323,750.00	\$326,000.00	\$326,000.00	\$0.00	\$0.00	\$0.00					
35	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
36	0.00	0.00	6.68%	\$37,951.59	\$568,375.63	\$606,327.22	\$511,545.11	\$0.00	\$0.00	\$94,782.11					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
42	0.00	0.00	2.70%	\$5,155.00	\$190,945.00	\$196,100.00	\$196,100.00	\$0.00	\$0.00	\$0.00					
43	0.00	0.00	-94.40%	(\$1,083.86)	\$1,148.20	\$64.34	\$0.00	\$64.34	\$0.00	\$0.00					
44	0.00	0.00	0.00%	\$0.00	\$210,000.00	\$210,000.00	\$160,000.00	\$0.00	\$0.00	\$50,000.00					
45	0.00	0.00	12.88%	\$106,050.00	\$823,150.00	\$929,200.00	\$532,200.00	\$0.00	\$0.00	\$397,000.00					
46	0.00	0.00	24.74%	\$32,808.00	\$132,617.00	\$165,425.00	\$165,425.00	\$0.00	\$0.00	\$0.00					
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
50	0.00	0.00	12.36%	\$44,000.00	\$356,000.00	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00					
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Total	25.00	8.00	4.59%	\$407,227.16	\$8,869,381.50	\$9,276,608.66	\$5,864,887.56	\$506,721.10	\$0.00	\$2,905,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	34	\$6,351,800.00	0.77%	15A Public Schools	2	\$7,331,776.00	6.50%	
2 Residential	783	\$796,248,600.00	96.88%	15B Other Schools	1	\$1,267,500.00	1.12%	
3A/3B Farm			0.00%	15C Public Property	34	\$94,914,774.00	84.14%	
4A Commercial	6	\$19,073,100.00	2.32%	15D Church and Charities	7	\$9,297,295.00	8.24%	
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%	
4C Apartments			0.00%	15F Other Exempt			0.00%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$248,500.00	0.03%					
Total	824	\$821,922,000.00	100.00%	Total	44	\$112,811,345.00	100.00%	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			13.73%
Equalized Valuation, Taxable Properties				\$821,922,000.00				
Total # of property tax appeals filed in 2017		County Tax Board	18.00					
		State Tax Court	6.00					
Number of 2017 County Tax Board decisions appealed to Tax Court			3.00					
Number of pending property tax appeals in State Tax Court			12.00					
Amount paid out by municipality for tax appeals in 2017			\$17,084.02					

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
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)	4.00	2.00	399,255.65	\$305,159.00	\$0.00	\$32,176.53	\$38,575.45	\$23,344.66
Police Officers (Including Superior Officers)	13.00	0.00	2,278,190.71	\$1,483,073.35	\$193,886.65	\$381,763.00	\$195,151.79	\$24,315.92
Fire Fighters (Including Superior Officers)	0.00	0.00	9,042.60	\$0.00	\$8,400.00	\$0.00	\$0.00	\$642.60
All Other Union Employees not listed above	6.00	0.00	732,350.07	\$385,015.46	\$125,024.54	\$54,344.72	\$128,947.29	\$39,018.06
All Other Non-Union Employees not listed above	2.00	6.00	234,787.56	\$160,485.51	\$11,004.49	\$13,042.97	\$37,135.61	\$13,118.99
Totals	25.00	8.00	3,653,626.59	\$2,333,733.33	\$338,315.67	\$481,327.22	\$399,810.14	\$100,440.23

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	6.00	\$10,981.86	\$65,891.16	4.00	\$10,995.36	\$43,981.44
Parent & Child	2.00	\$20,089.08	\$40,178.16	2.00	\$20,089.08	\$40,178.16
Employee & Spouse (or Partner)	3.00	\$22,445.88	\$67,337.64	5.00	\$22,445.88	\$112,229.40
Family	12.00	\$31,287.21	\$375,446.52	11.00	\$31,284.95	\$344,134.45
Employee Cost Sharing Contribution (enter as negative -)			(\$149,043.34)			(\$151,513.72)
Subtotal	23.00		\$399,810.14	22.00		\$389,009.73
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	\$6,268.08	\$18,804.24	3	\$6,684.32	\$20,052.96
Parent & Child	2	\$16,442.34	\$32,884.68	2	\$17,075.94	\$34,151.88
Employee & Spouse (or Partner)	8	\$23,897.94	\$191,183.52	8	\$24,735.60	\$197,884.80
Family	2	\$40,571.76	\$81,143.52	2	\$41,500.44	\$83,000.88
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	15.00		\$324,015.96	15.00		\$335,090.52
GRAND TOTAL	38.00		\$723,826.10	37.00		\$724,100.25

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
Administrative		\$14,444.65		x	
Police - Comp Time (in Hours)	547.50		X		
Police - Vacation Time (in Hours)	2464.00		X		
			X		
Totals	3011.50	\$14,444.65			
Total Funds Reserved as of end of 2017		\$45,000.00			
Total Funds Appropriated in 2018		\$0.00			

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

	Gross Debt		Net Debt	Current Year Budget				2019 Budget				2020 Budget				All Additional Future Years' Budgets				
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$135,000.00	\$140,000.00	\$145,000.00	\$631,000.00												
Regional School Debt	\$11,735,000.00	\$11,735,000.00	\$0.00	Utility Fund - Interest	\$32,000.00	\$28,933.75	\$24,568.13	\$46,816.25												
Utility Fund Debt				Bond Anticipation Notes - Principal	\$270,000.00															
Water	\$2,028,180.96	\$2,028,180.96	\$0.00	Bond Anticipation Notes - Interest	\$43,600.00															
0			\$0.00	Bonds - Principal	\$390,000.00	\$395,000.00	\$395,000.00	\$608,000.00												
0			\$0.00	Bonds - Interest	\$58,600.00	\$43,839.38	\$28,976.88	\$45,737.50												
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	\$929,200.00	\$607,773.13	\$593,545.01	\$1,331,553.75												
<u>Municipal Purposes</u>				Total Principal	\$795,000.00	\$535,000.00	\$540,000.00	\$1,239,000.00												
Debt Authorized	\$261,250.00	\$0.00	\$261,250.00	Total Interest	\$134,200.00	\$72,773.13	\$53,545.01	\$92,553.75												
Notes Outstanding	\$745,400.00	\$0.00	\$745,400.00	% of Total Current Year Budget	10.02%															
Bonds Outstanding	\$1,788,000.00	\$0.00	\$1,788,000.00																	
Loans and Other Debt	\$0.00	\$0.00	\$0.00																	
Total (Current Year)	\$16,557,830.96	\$13,763,180.96	\$2,794,650.00																	
Population (2010 census)	2,113			Debt Not Listed Above																
Per Capita Gross Debt	\$7,836.17			Total Guarantees - Governmental																
Per Capita Net Debt	\$1,322.60			Total Guarantees - Other																
3 Yr. Average Property Valuation		\$779,859,537.00		Total Capital/Equipment Leases																
Net Debt as % of 3 Year Avg Property Valuation		0.36%		Total Other																
				Bond Rating				<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>										
				Rating				Aa3												
				Year of Last Rating				2016												
				Mark "X" if Municipality has no bond rating																

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	North Caldwell	Police Dispatchers		8/16/2005		\$84,000.00
Receiving	North Caldwell	Municipal Court		1/1/1991		\$94,000.00
Receiving	West Orange	Animal Control Services		1/1/2008		\$6,000.00
Receiving	West Orange	Health Services		1/9/1979		\$11,600.00
Receiving	Caldwell	Deputy Registrar		7/20/2010		\$500.00

USER FRIENDLY BUDGET SECTION - Notes

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