



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
JOSEPH	H.	ALESSI	12/31/2018	MAYORALESSI@NORTHCALDWELL.ORG

Chief Administrative Officer

MELVIN		LEVINE		NCADMIN@NORTHCALDWELL.ORG
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Chief Financial Officer

RICHARD	T.	MONDELLI		NCCFO@OPTONLINE.NET
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Municipal Clerk

NANCY		BRETZGER		NCCLERK@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	12/31/2017	CSANTOMAURO@NORTHCALDWELL.ORG
John		Chiaia	12/31/2017	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>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.384	\$6,111,993.05	17.09%	\$2,615.19	Municipal Purpose Tax	ACTUAL	\$6,255,857.65
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	0.789	\$12,548,075.00	35.08%	\$5,373.40	Local School District	ESTIMATED	\$12,800,000.00
Regional School District	0.508	\$8,090,930.00	22.62%	\$3,459.68	Regional School District	ESTIMATED	\$8,250,000.00
County Purposes			0.00%	\$0.00	County Purposes	ESTIMATED	\$8,933,150.00
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	\$261,604.26	0.73%	\$115.78	County Open Space	ESTIMATED	\$266,850.00
Other County Levies (total)	0.550	\$8,755,442.96	24.48%	\$3,745.71	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.248	\$35,768,045.27	100.00%	\$15,309.76	Total ESTIMATED amount to be raised by taxes		\$36,505,857.65
Total Taxable Valuation as of October 1, 2016		\$1,600,184,800.00			Revenue Anticipated, Excluding Tax Levy		2,477,807.80
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		8,364,665.45
Current Year Average Residential Assessment		\$681,038.98			Total Non-Municipal Tax Levy		\$30,250,000.00
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$36,136,857.65
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$368,706.19
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$36,505,563.84
	0.384	0.391	1.82%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		98.99%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$6,111,993.05	\$6,255,857.65	2.35%	\$143,864.60			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2016		35,641,140.15
	\$2,615.19	\$2,662.86	1.82%	\$47.67	Total Tax Levy, CY 2016		35,938,446.65
Sheet UFB-1					% of Taxes Collected, CY 2016		99.17%
					Delinquent Taxes - December 31, 2016		\$290,586.59

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	-14.02%	(\$97,046.50)	\$692,046.50	\$595,000.00	\$505,000.00		\$80,000.00	\$10,000.00				
08	Local Revenue	1.06%	\$25,758.23	\$2,426,868.75	\$2,452,626.98	\$777,105.98		\$1,537,464.00	\$138,057.00				
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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	3.90%	\$6,245.12	\$160,055.94	\$166,301.06	\$166,301.06							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-77.69%	(\$154,423.34)	\$198,771.35	\$44,348.01	\$44,348.01							
08	Other Special Items	-60.17%	(\$128,058.63)	\$212,812.38	\$84,753.75	\$84,753.75							
15	Receipts from Delinquent Taxes	0.06%	\$170.00	\$274,145.00	\$274,315.00	\$274,315.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.35%	\$143,864.60	\$6,111,993.05	\$6,255,857.65	\$6,255,857.65							
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	-1.90%	(\$203,490.52)	\$10,702,676.97	\$10,499,186.45	\$8,733,665.45	\$0.00	\$1,617,464.00	\$148,057.00	\$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	Water Utility	Pool Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	4.00	9.00	4.13%	\$45,800.48	\$1,109,866.00	\$1,155,666.48	\$598,200.48		\$430,781.00	\$126,685.00					
21	Land-Use Administration			0.00%	\$0.00	\$16,300.00	\$16,300.00	\$16,300.00								
22	Uniform Construction Code	1.00	4.00	2.48%	\$3,267.00	\$131,835.00	\$135,102.00	\$135,102.00								
23	Insurance			-2.87%	(\$22,368.00)	\$779,011.00	\$756,643.00	\$756,643.00								
25	Public Safety	20.00	2.00	3.95%	\$81,108.88	\$2,053,003.06	\$2,134,111.94	\$2,134,111.94								
26	Public Works	8.00	1.00	2.37%	\$16,400.00	\$691,109.00	\$707,509.00	\$707,509.00								
27	Health and Human Services			0.13%	\$58.00	\$44,233.00	\$44,291.00	\$44,291.00								
28	Parks and Recreation	1.00	2.00	2.26%	\$4,782.00	\$211,736.00	\$216,518.00	\$216,518.00								
29	Education (including Library)			0.00%	\$0.00	\$7,900.00	\$7,900.00	\$7,900.00								
30	Unclassified			-75.32%	(\$149,720.84)	\$198,771.35	\$49,050.51		\$49,050.51							
31	Utilities and Bulk Purchases			2.72%	\$57,526.71	\$2,113,914.00	\$2,171,440.71	\$1,171,440.71		\$1,000,000.00						
32	Landfill / Solid Waste Disposal			-0.65%	(\$4,217.62)	\$650,765.62	\$646,548.00	\$646,548.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			1.87%	\$13,664.00	\$732,018.00	\$745,682.00	\$701,695.00		\$37,937.00	\$6,050.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			3.90%	\$6,245.12	\$160,055.94	\$166,301.06	\$166,301.06								
43	Court and Public Defender	1.00	2.00	5.03%	\$2,346.00	\$46,681.00	\$49,027.00	\$49,027.00								
44	Capital			-38.78%	(\$128,144.25)	\$330,420.00	\$202,275.75	\$144,005.75		\$50,000.00	\$8,270.00					
45	Debt			0.12%	\$1,125.00	\$912,195.00	\$913,320.00	\$807,522.00		\$98,746.00	\$7,052.00					
46	Deferred Charges			-91.04%	(\$122,000.00)	\$134,000.00	\$12,000.00	\$12,000.00								
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			-100.00%	(\$9,363.00)	\$9,363.00	\$0.00									
	Total	35.00	20.00	-1.90%	(\$203,490.52)	\$10,702,676.97	\$10,499,186.45	\$8,684,614.94	\$49,050.51	\$0.00	\$1,617,464.00	\$148,057.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	53	\$20,877,800.00	1.30%	15A Public Schools	4	\$132,427,700.00	74.94%
2 Residential	2,278	\$1,551,406,800.00	96.95%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	30	\$21,353,200.00	12.08%
4A Commercial	13	\$24,931,500.00	1.56%	15D Church and Charities	3	\$17,571,900.00	9.94%
4B Industrial	2	\$2,500,000.00	0.16%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	8	\$5,350,200.00	3.03%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$468,700.00	0.03%				
Total	2,347	\$1,600,184,800.00	100.00%	Total	45	\$176,703,000.00	100.00%
Average Ratio (%), Assessed to True Value		92.12%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,737,065,566.65		11.04%			
Total # of property tax appeals filed in 2016		County Tax Board		5.00			
		State Tax Court		4.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				12.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			

<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 2016 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	64,874.04	\$11,000.00		\$360.00	\$52,672.54	\$841.50
Supervisory Staff (Department Heads & Managers)	6.00		668,080.76	\$517,447.00		\$37,256.00	\$73,793.06	\$39,584.70
Police Officers (Including Superior Officers)	20.00	2.00	2,558,456.15	\$1,936,748.00	\$99,835.00	\$187,199.00	\$291,719.28	\$42,954.87
Fire Fighters (Including Superior Officers)			53,500.00		\$53,500.00			
All Other Union Employees not listed above	7.00	1.00	690,228.44	\$412,101.00	\$92,840.00	\$29,671.00	\$116,988.45	\$38,627.99
All Other Non-Union Employees not listed above	2.00	10.00	410,182.12	\$323,779.00		\$14,826.00	\$46,808.03	\$24,769.09
Totals	35.00	20.00	4,445,321.51	\$3,201,075.00	\$246,175.00	\$269,312.00	\$581,981.36	\$146,778.15

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	\$11,044.20	\$99,397.80	10.00	\$10,484.63	\$104,846.30
Parent & Child	4.00	\$19,609.20	\$78,436.80	3.00	\$17,608.03	\$52,824.09
Employee & Spouse (or Partner)	4.00	\$22,445.88	\$89,783.52	4.00	\$22,199.82	\$88,799.28
Family	14.00	\$30,942.94	\$433,201.20	15.00	\$31,678.43	\$475,176.45
Employee Cost Sharing Contribution (enter as negative -)			(\$176,472.68)			(\$177,401.09)
Subtotal	31.00		\$524,346.64	32.00		\$544,245.03
<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	\$22,468.08	\$22,468.08
Family	2	\$29,294.40	\$58,588.80	2	\$29,323.74	\$58,647.48
Employee Cost Sharing Contribution (enter as negative -)			(\$28,362.14)			(\$28,390.44)
Subtotal	3.00		\$52,672.54	3.00		\$52,725.12
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$13,546.80	\$13,546.80	1	\$12,970.92	\$12,970.92
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$13,546.80	1.00		\$12,970.92
GRAND TOTAL	35.00		\$590,565.98	36.00		\$609,941.07

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
Civilian Personnel	214.00	\$89,261.07		X	
DPW Personnel	15.06	\$2,655.81	X		
Police Personnel	1332.11	\$383,308.29	X		
Totals	1561.17	\$475,225.17			
Total Funds Reserved as of end of 2016		\$3,490.00			
Total Funds Appropriated in 2017		\$0.00			

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

	Gross		Net	Current Year		2018	2019	All Additional Future
	Debt	Deductions	Debt	Budget	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,700,000.00	\$3,700,000.00	\$0.00	Utility Fund - Principal	\$80,000.00	\$70,000.00	\$70,000.00	\$258,000.00
Regional School Debt	\$13,530,000.00	\$13,530,000.00	\$0.00	Utility Fund - Interest	\$18,746.00	\$15,946.00	\$13,496.00	\$26,194.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$170,976.51			
Water	\$478,000.00	\$478,000.00	\$0.00	Bond Anticipation Notes - Interest	\$85,882.49			
Pool	\$159,448.00	\$159,448.00	\$0.00	Bonds - Principal	\$450,000.00	\$450,000.00	\$450,000.00	\$1,345,000.00
0			\$0.00	Bonds - Interest	\$107,715.00	\$89,340.00	\$73,590.00	\$111,870.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
<u>Municipal Purposes</u>				Total	\$913,320.00	\$625,286.00	\$607,086.00	\$1,741,064.00
Debt Authorized	\$239,150.50		\$239,150.50	Total Principal	\$700,976.51	\$520,000.00	\$520,000.00	\$1,603,000.00
Notes Outstanding	\$6,163,976.00		\$6,163,976.00	Total Interest	\$212,343.49	\$105,286.00	\$87,086.00	\$138,064.00
Bonds Outstanding	\$2,695,000.00		\$2,695,000.00	% of Total Current Year Budget	<u>8.70%</u>			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$26,965,574.50	\$17,867,448.00	\$9,098,126.50	Description	Debt Not Listed Above			
Population (2010 census)	<u>6,706</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$4,021.11</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,356.71</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$1,707,100,453.00</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.53%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	Aa3			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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