



State of New Jersey  
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0715 North Caldwell Borough - County of Essex

Adopted

Municode: 0715

Filename: 0715\_fba\_2022.xlsm

Website: NORTHCALDWELL.ORG

Phone Number: 973-228-6410

Mailing Address: 141 GOULD AVENUE

Municipality: NORTH CALDWELL

State: NJ

Zip: 07006

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	H	Alessi	12/31/2022	MAYORALESSI@NORTHCALDWELL.ORG

Chief Administrative Officer

Kevin		O'Sullivan		KOSULLIVAN@NORTHCALDWELL.ORG
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Chief Financial Officer

Richard	T	Mondelli		NCCFO@NORTHCALDWELL.ORG
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Municipal Clerk

Tami		Michelotti		NCCLERK@NORTHCALDWELL.ORG
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Registered Municipal Accountant

Joseph	J	Faccione		JFACCONE@SKLEIN-CPA.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Francis	X.	Astorino	12/31/2024	FATORINO@NORTHCALDWELL.ORG
Arthur		Rees	12/31/2022	AREES@NORTHCALDWELL.ORG
Kenneth		Tilton	12/31/2022	KTILTON@NORTHCALDWELL.ORG
Robert		Kessler	12/31/2024	RKESSLER@NORTHCALDWELL.ORG
Anthony		Floria-Callori	12/31/2023	AFLORIA-CALLORI@NORTHCALDWELL.ORG
Matthew		Atlas	12/31/2023	MATLAS@NORTHCALDWELL.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.374	\$7,085,926.51	17.85%	\$2,954.60	Municipal Purpose Tax	ACTUAL	\$7,459,225.06					
Municipal Library			0.00%	\$0.00	Municipal Library							
Municipal Open Space	0.013	\$248,933.31	0.63%	\$102.70	Municipal Open Space	ESTIMATED	\$284,000.00					
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture							
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	0.746	\$14,123,059.00	35.58%	\$5,893.40	Local School District	ESTIMATED	\$14,125,000.00					
Regional School District	0.493	\$9,342,916.00	23.53%	\$3,894.70	Regional School District	ESTIMATED	\$9,350,000.00					
County Purposes	0.455	\$8,618,496.52	21.71%	\$3,594.50	County Purposes	ESTIMATED	\$9,000,000.00					
County Library			0.00%	\$0.00	County Library							
County Board of Health			0.00%	\$0.00	County Board of Health							
County Open Space	0.015	\$279,678.36	0.70%	\$118.50	County Open Space							
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2021 Budget)					2.096		\$39,699,009.70	100.00%	\$16,558.40	Total ESTIMATED amount to be raised by taxes	\$40,218,225.06	
Total Taxable Valuation as of October 1, 2021					\$1,893,222,200.00						Revenue Anticipated, Excluding Tax Levy	3,195,595.00
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	10,285,820.06
Current Year Average Residential Assessment					\$790,000.00						Total Non-Municipal Tax Levy	\$32,759,000.00
Prior Year to Current Year Comparison											Amount to be Raised by Taxes - Before RUT	\$39,849,225.06
Comparison - Municipal Purposes Tax Rate											Reserve for Uncollected Taxes (RUT)	\$370,017.03
Prior Year					Current Year		% Change (+/-)			Total Amount to be Raised by Taxes	\$40,219,242.09	
0.374					0.394		5.35%			% of Tax Collections used to Calculate RUT	99.08%	
Comparison - Municipal Purposes Tax Levy											If % used exceeds the actual collection % then reference the statutory exception used	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)	Tax Collections - ACTUAL as of Prior Year		
\$7,085,926.51					\$7,459,225.06		5.27%		\$373,298.55	Total Tax Revenue, Collections CY 2021	39,875,295.18	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Total Tax Levy, CY 2021	40,077,667.77
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)	% of Taxes Collected, CY 2021	99.50%	
\$2,954.60					\$3,112.60		5.35%		\$158.00	Delinquent Taxes - December 31, 2021	\$202,372.59	
Sheet UFB-1												

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	Arts and Culture Trust Fund	Water Utility	Pool Utility	Utility	Utility	Utility
08	Surplus	7.30%	\$60,000.00	\$822,000.00	\$882,000.00	\$790,500.00			\$87,000.00	\$4,500.00			
08	Local Revenue	5.47%	\$142,634.69	\$2,607,908.96	\$2,750,543.65	\$808,965.00			\$1,757,361.00	\$184,217.65			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$457,984.00	\$457,984.00	\$457,984.00							
08	Uniform Construction Code Fees	-15.22%	(\$35,000.00)	\$230,000.00	\$195,000.00	\$195,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-1.66%	(\$2,974.06)	\$178,976.80	\$176,002.74	\$166,002.74				\$10,000.00			
08	Additional Revenue Offset by Appropriations	-89.75%	(\$339,516.77)	\$378,294.23	\$38,777.46	\$38,777.46							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	157.39%	\$327,750.39	\$208,235.41	\$535,985.80	\$535,985.80							
15	Receipts from Delinquent Taxes	-23.75%	(\$63,020.00)	\$265,400.00	\$202,380.00	\$202,380.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.27%	\$373,298.55	\$7,085,926.51	\$7,459,225.06	\$7,459,225.06							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	14.08%	\$35,050.02	\$248,933.31	\$283,983.33		\$283,983.33						
56	Arts and Cultural 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	-100.00%	(\$87,997.24)	\$87,997.24	\$0.00								
	Total	3.26%	\$410,225.58	\$12,571,656.46	\$12,981,882.04	\$10,654,820.06	\$283,983.33	\$0.00	\$1,844,361.00	\$198,717.65	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Water	Pool	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility	Utility			
20	General Government	5.00	5.00	5.00%	\$69,649.00	\$1,393,209.00	\$1,462,858.00	\$752,814.00				\$555,729.00	\$154,315.00			
21	Land-Use Administration			-19.57%	(\$4,000.00)	\$20,435.00	\$16,435.00	\$16,435.00								
22	Uniform Construction Code	1.00	4.00	1.79%	\$2,888.00	\$161,099.00	\$163,987.00	\$163,987.00								
23	Insurance			4.32%	\$31,085.00	\$718,861.00	\$749,946.00	\$749,946.00								
25	Public Safety	21.00	2.00	3.75%	\$89,473.66	\$2,388,895.20	\$2,478,368.86	\$2,478,368.86								
26	Public Works	9.00		10.06%	\$83,821.00	\$833,409.00	\$917,230.00	\$917,230.00								
27	Health and Human Services			-5.58%	(\$2,400.00)	\$43,022.00	\$40,622.00	\$40,622.00								
28	Parks and Recreation	2.00	1.00	3.48%	\$9,089.00	\$261,064.00	\$270,153.00	\$270,153.00								
29	Education (including Library)			0.00%	\$0.00	\$7,900.00	\$7,900.00	\$7,900.00								
30	Unclassified			-89.28%	(\$339,516.77)	\$380,269.23	\$40,752.46	\$100.00	\$40,652.46							
31	Utilities and Bulk Purchases			8.79%	\$201,337.60	\$2,290,147.40	\$2,491,485.00	\$1,416,485.00				\$1,075,000.00				
32	Landfill / Solid Waste Disposal			1.68%	\$12,985.00	\$770,781.00	\$783,766.00	\$783,766.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			-4.69%	(\$50,309.39)	\$1,072,654.39	\$1,022,345.00	\$969,033.00				\$45,812.00	\$7,500.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-1.76%	(\$2,974.06)	\$168,976.80	\$166,002.74	\$166,002.74								
43	Court and Public Defender	1.00	1.00	35.05%	\$10,152.00	\$28,963.00	\$39,115.00	\$39,115.00								
44	Capital			311.64%	\$306,250.00	\$98,270.00	\$404,520.00	\$385,000.00				\$15,000.00	\$4,520.00			
45	Debt			3.27%	\$45,154.13	\$1,379,333.20	\$1,424,487.33	\$1,037,710.00		\$283,983.33		\$72,820.00	\$29,974.00			
46	Deferred Charges			-28.38%	(\$52,458.59)	\$184,867.24	\$132,408.65	\$50,000.00				\$80,000.00	\$2,408.65			
48	Debt - Type 1 School District			#DIV/0!	\$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									
Total		39.00	13.00	3.26%	\$410,225.58	\$12,571,656.46	\$12,981,882.04	\$10,614,167.60	\$40,652.46	\$283,983.33	\$0.00	\$1,844,361.00	\$198,717.65	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$6,703,000.00	0.35%
2 Residential	2,357	\$1,861,143,800.00	98.31%
3A/3B Farm			0.00%
4A Commercial	14	\$21,996,100.00	1.16%
4B Industrial	2	\$2,825,000.00	0.15%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$554,300.00	0.03%
Total	2,431	\$1,893,222,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,893,222,200.00

Total # of property tax appeals filed in 2021	County Tax Board	1.00
	State Tax Court	11.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		33.00

Amount paid out by municipality for tax appeals in 2021	\$5,970.88
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$139,388,500.00	76.44%
15B Other Schools			0.00%
15C Public Property	35	\$18,344,700.00	10.06%
15D Church and Charities	3	\$15,746,800.00	8.64%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	17	\$8,860,600.00	4.86%
Total	59	\$182,340,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	9.63%
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### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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		3.00	21,000.49	\$5,000.00		\$375.00	\$15,242.99	\$382.50
Supervisory Staff (Department Heads & Managers)	6.00	1.00	780,769.64	\$597,926.00		\$44,844.00	\$92,258.30	\$45,741.34
Police Officers (Including Superior Officers)	21.00	2.00	2,827,656.57	\$2,215,422.00	\$127,314.00	\$213,803.00	\$223,320.07	\$47,797.50
Fire Fighters (Including Superior Officers)			54,900.00		\$54,900.00			
All Other Union Employees not listed above	8.00		721,360.49	\$391,658.00	\$113,008.00	\$29,374.00	\$148,713.54	\$38,606.95
All Other Non-Union Employees not listed above	4.00	7.00	8.00	\$404,812.00		\$17,856.00	\$82,266.43	\$30,815.12
Totals	39.00	13.00	4,405,695.19	\$3,614,818.00	\$295,222.00	\$306,252.00	\$561,801.33	\$163,343.41

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	14.00	\$11,130.17	\$155,822.36	10.00	\$11,191.86	\$111,918.56
Parent & Child	2.00	\$20,988.48	\$41,976.96	2.00	\$20,174.40	\$40,348.80
Employee & Spouse (or Partner)	1.00	\$23,450.76	\$23,450.76	3.00	\$22,182.40	\$66,547.20
Family	14.00	\$31,545.45	\$441,636.30	12.00	\$31,194.72	\$374,336.64
Employee Cost Sharing Contribution (enter as negative - )			(\$151,178.67)			(\$119,180.28)
Subtotal	31.00		\$511,707.71	27.00		\$473,970.92
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,450.76	\$23,450.76	1	\$22,541.28	\$22,541.28
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$8,207.77)			(\$7,889.45)
Subtotal	1.00		\$15,242.99	1.00		\$14,651.83
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child	1	\$6,990.48	\$6,990.48			\$0.00
Employee & Spouse (or Partner)			\$0.00	3	\$14,339.72	\$43,019.16
Family	3	\$12,607.27	\$37,821.82	1	\$16,319.88	\$16,319.88
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	4.00		\$44,812.30	4.00		\$59,339.04
<b>GRAND TOTAL</b>	<b>36.00</b>		<b>\$571,763.00</b>	<b>32.00</b>		<b>\$547,961.79</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
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)

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Civilian Personnel	159.69	\$55,183.85		X	
DPW Personnel	130.70	\$24,978.22	X		
Police Personnel	1314.43	\$381,236.36	X		X
<b>Totals</b>	1604.82	\$461,398.43			
<b>Total Funds Reserved as of end of 2021</b>			\$15,171.02		
<b>Total Funds Appropriated in 2022</b>			\$0.00		

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,040,000.00	\$1,040,000.00	\$0.00	Utility Fund - Principal	\$90,000.00	\$83,000.00	\$25,000.00	\$150,000.00
Regional School Debt	\$1,098,512.04	\$1,098,512.04	\$0.00	Utility Fund - Interest	\$12,696.00	\$12,196.00	\$3,800.00	\$9,900.00
				Bond Anticipation Notes - Principal	\$166,667.00			
				Bond Anticipation Notes - Interest	\$14,879.48			
Water	\$188,000.00	\$188,000.00	\$0.00	Bonds - Principal	\$845,000.00	\$790,000.00	\$790,000.00	\$3,945,000.00
Pool	\$310,250.00	\$310,250.00	\$0.00	Bonds - Interest	\$163,990.00	\$118,400.00	\$102,600.00	\$260,200.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,293,232.48	\$1,003,596.00	\$921,400.00	\$4,365,100.00
				Total Principal	\$1,101,667.00	\$873,000.00	\$815,000.00	\$4,095,000.00
				Total Interest	\$191,565.48	\$130,596.00	\$106,400.00	\$270,100.00
				% of Total Current Year Budget	9.96%			

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]