



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
Richard	A	La Barbiera	12/31/2022	Rlabarbiera@paramusborough.org

Chief Administrative Officer

Joseph	O	D'Arco		Jdarco@paramsborough.org
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Chief Financial Officer

Sheryl	A	Luna		Sluna@paramusborough.org
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Municipal Clerk

Annemarie		Krusznis		akrusznis@paramusborough.org
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Registered Municipal Accountant

Frank	R	DiMaria		fdm718@icloud.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ralph		Amato	12/31/2019	ramato@paramusborough.org
Jeanne	T	Weber	12/31/2019	jweber@paramusborough.org
MariaElena		Bellinger	12/31/2020	Mbellinger@paramusborough.org
Chistopher		DiPiazza	12/31/2020	Cdipiazza@paramusborough.org
Patsy	L	Verile	12/31/2021	pverile@paramusborough.org
Holly		Tedesco-Santos	12/31/2021	htedescosantos@paramusborough.org



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	Golf Utility	Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-88.38%	(\$4,210,500.00)	\$4,764,000.00	\$553,500.00	\$0.00		\$419,500.00	\$134,000.00				
08	Local Revenue	127.83%	\$3,650,947.46	\$2,856,052.54	\$6,507,000.00	\$2,853,000.00		\$3,000,000.00	\$654,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,056,309.00	\$4,056,309.00	\$4,056,309.00							
08	Uniform Construction Code Fees	-0.03%	(\$616.62)	\$1,823,616.62	\$1,823,000.00	\$1,823,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.36%	(\$4,866.36)	\$1,368,866.36	\$1,364,000.00	\$1,364,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$456,003.20)	\$456,003.20	\$0.00	\$0.00							
08	Other Special Items	95.13%	\$7,020,449.90	\$7,379,679.91	\$14,400,129.81	\$14,400,129.81							
15	Receipts from Delinquent Taxes	-28.42%	(\$297,777.00)	\$1,047,777.00	\$750,000.00	\$750,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.31%	\$1,334,528.49	\$40,266,124.51	\$41,600,653.00	\$41,600,653.00							
07	Minimum Library Tax	-4.89%	(\$169,822.42)	\$3,474,563.65	\$3,304,741.23	\$3,304,741.23							
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	10.17%	\$6,866,340.25	\$67,492,992.79	\$74,359,333.04	\$70,151,833.04	\$0.00	\$3,419,500.00	\$788,000.00	\$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	Golf Utility	Swimming Pool Utility	Utility	Utility	Utility	Utility	
20	General Government	22.00	9.00	4.15%	\$147,129.00	\$3,548,385.00	\$3,695,514.00	\$3,695,514.00								
21	Land-Use Administration	2.00	1.00	7.18%	\$11,519.00	\$160,481.00	\$172,000.00	\$172,000.00								
22	Uniform Construction Code	13.00	2.00	3.24%	\$18,958.00	\$585,492.00	\$604,450.00	\$604,450.00								
23	Insurance			-4.18%	(\$425,200.00)	\$10,174,200.00	\$9,749,000.00	\$9,749,000.00								
25	Public Safety	110.00	120.00	3.95%	\$723,175.00	\$18,306,475.00	\$19,029,650.00	\$19,029,650.00								
26	Public Works	90.00	20.00	-10.80%	(\$881,744.00)	\$8,167,629.00	\$7,285,885.00	\$7,285,885.00								
27	Health and Human Services	11.00		4.50%	\$32,595.00	\$724,735.00	\$757,330.00	\$757,330.00								
28	Parks and Recreation	18.00	215.00	-3.94%	(\$26,160.00)	\$664,740.00	\$638,580.00	\$638,580.00								
29	Education (including Library)	23.00	45.00	-4.89%	(\$169,822.42)	\$3,474,563.65	\$3,304,741.23	\$3,304,741.23								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			9.87%	\$553,462.78	\$5,605,772.03	\$6,159,234.81	\$6,159,234.81								
32	Landfill / Solid Waste Disposal			1.14%	\$11,000.00	\$964,000.00	\$975,000.00	\$975,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			11.32%	\$683,016.56	\$6,031,833.44	\$6,714,850.00	\$6,714,850.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			4.44%	\$10,000.00	\$225,000.00	\$235,000.00	\$235,000.00								
43	Court and Public Defender	19.00	1.00	4.40%	\$28,950.00	\$657,400.00	\$686,350.00	\$686,350.00								
44	Capital			-9.09%	(\$25,000.00)	\$275,000.00	\$250,000.00	\$250,000.00								
45	Debt			33.40%	\$1,358,133.65	\$4,066,114.35	\$5,424,248.00	\$5,424,248.00								
46	Deferred Charges			619.76%	\$1,808,236.71	\$291,763.29	\$2,100,000.00	\$2,100,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00								
55	Surplus General Budget			#DIV/0!	\$3,654,000.00		\$3,654,000.00			\$3,000,000.00	\$654,000.00					
	Total	308.00	413.00	11.55%	\$7,512,249.28	\$65,023,583.76	\$72,535,833.04	\$68,881,833.04	\$0.00	\$0.00	\$3,000,000.00	\$654,000.00	\$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		7.00	112,956.50	\$52,000.00	\$23,000.00	\$7,700.00	\$24,519.00	\$5,737.50
Supervisory Staff (Department Heads & Managers)	30.00		3,723,826.59	\$2,841,877.00		\$227,350.00	\$437,196.00	\$217,403.59
Police Officers (Including Superior Officers)	94.00		19,056,034.50	\$12,825,000.00	\$1,200,000.00	\$3,509,333.00	\$1,318,339.00	\$203,362.50
Fire Fighters (Including Superior Officers)		16.00	89,349.50		\$83,000.00			\$6,349.50
All Other Union Employees not listed above	181.00		15,724,643.55	\$10,333,915.00	\$562,822.00	\$1,378,335.00	\$2,659,027.00	\$790,544.55
All Other Non-Union Employees not listed above	3.00	390.00	1,864,550.00	\$325,000.00	\$1,375,000.00	\$24,356.00	\$10,144.00	\$130,050.00
Totals	308.00	413.00	40,571,360.64	\$26,377,792.00	\$3,243,822.00	\$5,147,074.00	\$4,449,225.00	\$1,353,447.64

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	113.00	\$10,572.00	\$1,194,636.00	106.00	\$9,384.00	\$994,704.00
Parent & Child	25.00	\$19,416.00	\$485,400.00	18.00	\$17,013.00	\$306,234.00
Employee & Spouse (or Partner)	54.00	\$21,210.00	\$1,145,340.00	46.00	\$20,190.00	\$928,740.00
Family	102.00	\$30,264.00	\$3,086,928.00	111.00	\$30,099.00	\$3,340,989.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	294.00		\$5,912,304.00	281.00		\$5,570,667.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$26,944.08	\$26,944.08	1	\$25,251.36	\$25,251.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$26,944.08	1.00		\$25,251.36
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	54	\$6,147.36	\$331,957.44	50	\$7,848.00	\$392,400.00
Parent & Child	5	\$14,058.12	\$70,290.60	8	\$19,850.00	\$158,800.00
Employee & Spouse (or Partner)	73	\$12,218.16	\$891,925.68	81	\$20,560.40	\$1,665,392.40
Family	39	\$19,633.68	\$765,713.52	34	\$40,571.76	\$1,379,439.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	171.00		\$2,059,887.24	173.00		\$3,596,032.24
GRAND TOTAL	466.00		\$7,999,135.32	455.00		\$9,191,950.60

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)?

NO

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,185,000.00	\$12,185,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Golf	\$4,280,000.00	\$4,280,000.00	\$0.00			
Pool	\$920,000.00	\$920,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$34,340,000.00	\$1,430,000.00	\$32,910,000.00			
Notes Outstanding	\$5,470,853.00		\$5,470,853.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$57,195,853.00	\$18,815,000.00	\$38,380,853.00			
Population (2010 census)	26,342					
Per Capita Gross Debt	\$2,171.28					
Per Capita Net Debt	\$1,457.02					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!				
Utility Fund - Principal			\$460,000.00	\$470,000.00	\$470,000.00	\$3,800,000.00
Utility Fund - Interest			\$124,337.50	\$115,037.50	\$105,637.50	\$434,031.25
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$165,000.00			
Bonds - Principal			\$4,415,000.00			
Bonds - Interest			\$844,248.00			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$6,008,585.50	\$585,037.50	\$575,637.50	\$4,234,031.25
Total Principal			\$4,875,000.00	\$470,000.00	\$470,000.00	\$3,800,000.00
Total Interest			\$1,133,585.50	\$115,037.50	\$105,637.50	\$434,031.25
% of Total Current Year Budget			8.28%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa1					
Year of Last Rating	2019					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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