



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
Elizabeth		White	12/31/2018	lizwhite@allendalenj.gov

Chief Administrative Officer

Ron		Kistner		ronkistner@allendalenj.gov
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Chief Financial Officer

M.	Alissa	Mayer		alissamayer@allendalenj.gov
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Municipal Clerk

Anne		Dodd		annedodd@allendalenj.gov
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Registered Municipal Accountant

Charles	J.	Ferraioli, Jr.		ferraiol@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Amy		Wilczynski	12/31/2017	amywilczynski@allendalenj.gov
Ari		Bernstein	12/31/2016	aribernstein@allendalenj.gov
Liz		Homan	12/31/2019	lizhoman@allendalenj.gov
Jacqueline		McSwiggan	12/31/2017	jackiemcswiggan@allendalenj.gov
Steve		Sasso	12/31/2016	stevesasso@allendalenj.gov
Jim		Strauch	12/31/2019	jimstrauch@allendalenj.gov



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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	39.38%	\$441,000.00	\$1,120,000.00	\$1,561,000.00	\$1,400,000.00		\$161,000.00					
08	Local Revenue	-3.58%	(\$100,310.70)	\$2,798,180.70	\$2,697,870.00	\$997,870.00		\$1,700,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,068,869.00	\$1,068,869.00	\$1,068,869.00							
08	Uniform Construction Code Fees	-19.69%	(\$61,304.00)	\$311,304.00	\$250,000.00	\$250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-0.84%	(\$969.45)	\$115,969.45	\$115,000.00			\$115,000.00					
10	Public and Private Revenue	52.10%	\$7,849.80	\$15,067.68	\$22,917.48	\$22,917.48							
08	Other Special Items	464.28%	\$99,968.00	\$21,532.00	\$121,500.00	\$30,000.00		\$91,500.00					
15	Receipts from Delinquent Taxes	-39.35%	(\$129,741.93)	\$329,741.93	\$200,000.00	\$200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.05%	(\$274,241.86)	\$8,997,451.86	\$8,723,210.00	\$8,723,210.00							
07	Minimum Library Tax	0.51%	\$2,877.00	\$561,921.00	\$564,798.00	\$564,798.00							
54	Open Space Levy Tax	0.07%	\$57.67	\$83,363.33	\$83,421.00		\$83,421.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.10%	(\$14,815.47)	\$15,423,400.95	\$15,408,585.48	\$13,257,664.48	\$83,421.00	\$2,067,500.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.81	6.11	5.08%	\$44,429.00	\$875,212.00	\$919,641.00	\$919,641.00							
21	Land-Use Administration	0.14	2.00	9.49%	\$6,000.00	\$63,200.00	\$69,200.00	\$69,200.00							
22	Uniform Construction Code		7.89	16.36%	\$25,131.00	\$153,595.00	\$178,726.00	\$178,726.00							
23	Insurance			3.66%	\$45,829.00	\$1,250,471.00	\$1,296,300.00	\$1,296,300.00							
25	Public Safety	21.00	23.00	3.91%	\$92,395.30	\$2,360,725.42	\$2,453,120.72	\$2,451,442.00	\$1,678.72						
26	Public Works	9.85	7.00	-1.57%	(\$28,889.50)	\$1,841,134.26	\$1,812,244.76	\$1,791,006.00	\$21,238.76						
27	Health and Human Services	1.00		2.70%	\$2,501.00	\$92,674.00	\$95,175.00	\$95,175.00							
28	Parks and Recreation		65.00	13.79%	\$37,500.00	\$272,000.00	\$309,500.00	\$309,500.00							
29	Education (including Library)			0.51%	\$2,877.00	\$561,921.00	\$564,798.00	\$564,798.00							
30	Unclassified			10.78%	\$15,571.00	\$144,429.00	\$160,000.00	\$160,000.00							
31	Utilities and Bulk Purchases	0.20		5.61%	\$180,767.00	\$3,221,528.00	\$3,402,295.00	\$2,009,370.00		\$1,392,925.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
36	Statutory Expenditures			5.91%	\$50,995.00	\$863,171.00	\$914,166.00	\$911,766.00		\$2,400.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	1.00	1.00	4.88%	\$2,000.00	\$41,000.00	\$43,000.00	\$43,000.00							
43	Court and Public Defender		2.00	1.24%	\$278.00	\$22,381.00	\$22,659.00	\$22,659.00							
44	Capital			89.36%	\$360,979.00	\$403,938.00	\$764,917.00	\$558,417.00		\$206,500.00					
45	Debt			-4.60%	(\$92,929.07)	\$2,021,197.14	\$1,928,268.07	\$1,378,747.00	\$83,846.07	\$465,675.00					
46	Deferred Charges			-100.00%	(\$35,000.00)	\$35,000.00	\$0.00	\$0.00							
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	\$450,000.00	\$450,000.00	\$450,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	38.00	114.00	4.83%	\$710,433.73	\$14,698,576.82	\$15,409,010.55	\$13,234,747.00	\$22,917.48	\$83,846.07	\$2,067,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$9,175,800.00	0.55%	15A Public Schools	5	\$61,393,100.00	48.88%
2 Residential	2,250	\$1,465,156,100.00	87.73%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	6	\$989,700.00	0.06%	15C Public Property	37	\$45,015,400.00	35.84%
4A Commercial	43	\$93,741,200.00	5.61%	15D Church and Charities	6	\$15,281,100.00	12.17%
4B Industrial	22	\$99,262,000.00	5.94%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	5	\$3,920,100.00	3.12%
5A/5B Railroad	7	\$1,705,000.00	0.10%				
6A/6B Business Personal Property	1	\$100,000.00	0.01%				
Total	2,385	\$1,670,129,800.00	100.00%	Total	53	\$125,609,700.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,670,129,800.00			
Total # of property tax appeals filed in 2015				County Tax Board			
				52.00			
				State Tax Court			
				17.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				15.00			
Amount paid out by municipality for tax appeals in 2015				\$23,215.16			

Percentage of Exempt vs.
Non-Exempt Properties 7.52%

<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 2015 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					
Supervisory Staff (Department Heads & Managers)	3.00	3.00	553,118.77	\$425,644.00	\$10,000.00	\$55,065.00	\$29,083.00	\$33,326.77
Police Officers (Including Superior Officers)	15.00	0.00	2,539,170.00	\$1,603,185.00	\$170,000.00	\$411,538.00	\$246,029.00	\$108,418.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	17.00	7.00	1,777,770.00	\$1,164,342.00	\$152,600.00	\$130,412.00	\$239,814.00	\$90,602.00
All Other Non-Union Employees not listed above	2.00	103.00	618,619.00	\$491,490.00	\$10,000.00	\$62,124.00	\$16,640.00	\$38,365.00
Totals	37.00	113.00	5,488,677.77	\$3,684,661.00	\$342,600.00	\$659,139.00	\$531,566.00	\$270,711.77

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	10.00	\$11,234.16	\$112,341.60	10.00	\$10,816.92	\$108,169.20
Parent & Child	2.00	\$21,208.08	\$42,416.16	1.00	\$18,280.56	\$18,280.56
Employee & Spouse (or Partner)	8.00	\$23,695.68	\$189,565.44	7.00	\$21,633.48	\$151,434.36
Family	12.00	\$33,056.16	\$396,673.92	12.00	\$29,097.48	\$349,169.76
Employee Cost Sharing Contribution (enter as negative -)			(\$172,842.94)			(\$146,385.61)
Subtotal	32.00		\$568,154.18	30.00		\$480,668.27
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	9	\$10,449.00	\$94,041.00	7	\$3,441.00	\$24,087.00
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)	15	\$15,626.28	\$234,394.20	11	\$18,347.52	\$201,822.72
Family	1	\$38,202.24	\$38,202.24	1	\$36,251.64	\$36,251.64
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$366,637.44	19.00		\$262,161.36
GRAND TOTAL	57.00		\$934,791.62	49.00		\$742,829.63

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,163,000.00	\$4,163,000.00	\$360,000.00	\$390,000.00	\$385,000.00	\$2,826,000.00
Regional School Debt	\$3,830,975.15	\$3,830,975.15	\$105,675.00	\$90,399.75	\$82,849.75	\$361,725.63
Utility Fund Debt			\$77,500.00			
0	\$3,963,550.00	\$3,963,550.00	\$6,346.07			
0		\$0.00	\$1,160,000.00	\$1,245,000.00	\$1,275,000.00	\$6,985,000.00
0		\$0.00	\$218,747.00	\$198,996.25	\$179,927.50	\$457,946.25
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$60,240.00	\$60,240.00				
Notes Outstanding	\$1,272,750.00	\$82,794.73	\$1,189,955.27			
Bonds Outstanding	\$10,665,000.00	\$10,665,000.00				
Loans and Other Debt	\$0.00	\$0.00				
Total (Current Year)	\$23,955,515.15	\$12,040,319.88	\$1,928,268.07	\$1,924,396.00	\$1,922,777.25	\$10,630,671.88
Population (2010 census)	6,505					
Per Capita Gross Debt	\$3,682.63					
Per Capita Net Debt	\$1,831.70					
3 Yr. Average Property Valuation	\$1,676,046,755.33					
Net Debt as % of 3 Year Avg Property Valuation	0.71%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total						
Total Principal	\$1,597,500.00	\$1,635,000.00	\$1,660,000.00	\$9,811,000.00		
Total Interest	\$330,768.07	\$289,396.00	\$262,777.25	\$819,671.88		
% of Total Current Year Budget	12.51%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AAA				
Year of Last Rating		2015				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

[\(Press ALT-Enter to go to a new line in each cell\)](#)

Since we are not the lead agency the 2 shared services employees, 1 part-time and 1 full-time indicated on Sheet 3 are not included on sheet 7, budgeted personnel costs.

The 65 part time employees listed on sheet 3 in parks and recreation are seasonal employees at Crestwood Lake.