



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0201 Allendale Borough - County of Bergen

Adopted

Municode: 0201

Filename: 0201_fba_2019.xlsm

Website: www.allendalenj.gov

Phone Number: 201-818-4400

Mailing Address: 500 West Crescent Avenue

[Email the UFB if not using Outlook](#)

Municipality: Allendale **State:** NJ **Zip:** 07401

Mayor

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|-----------|--------------|------------------------------|
| Ari | | Bernstein | 12/31/2022 | aribernstein@allendalenj.gov |

Chief Administrative Officer

| | | | | |
|-----|--|---------|--|----------------------------|
| Ron | | Kistner | | ronkistner@allendalenj.gov |
|-----|--|---------|--|----------------------------|

Chief Financial Officer

| | | | | |
|----|--------|-------|--|--|
| M. | Alissa | Mayer | | alissamayer@allendalenj.gov |
|----|--------|-------|--|--|

Municipal Clerk

| | | | | |
|------|--|------|--|--------------------------|
| Anne | | Dodd | | annedodd@allendalenj.gov |
|------|--|------|--|--------------------------|

Registered Municipal Accountant

| | | | | |
|------|----|-------|--|-------------------|
| Paul | J. | Lerch | | plerch@lvhcpa.com |
|------|----|-------|--|-------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|------------|--------------|--------------------------------|
| Liz | | Homan | 12/31/2021 | lizhoman@allendalenj.gov |
| Edward | | O'Connell | 12/31/2020 | edwardoconnell@allendalenj.gov |
| Matthew | | O'Toole | 12/31/2019 | matthewotoole@allendalenj.gov |
| Steve | | Sasso | 12/31/2019 | stevesasso@allendalenj.gov |
| Jim | | Strauch | 12/31/2021 | jimstrauch@allendalenj.gov |
| Amy | | Wilczynski | 12/31/2020 | amywilczynski@allendalenj.gov |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| <u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u> | | | | | <u>Current Year 2019 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 | 0.535 | \$9,049,484.16 | 23.31% | \$0.00 | Municipal Purpose Tax | ACTUAL | \$9,138,145.00 |
| Municipal Library | 0.035 | \$586,893.00 | 1.51% | \$0.00 | Municipal Library | ACTUAL | \$590,875.00 |
| Municipal Open Space | 0.005 | \$84,501.00 | 0.22% | \$0.00 | Municipal Open Space | ACTUAL | \$84,556.00 |
| 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 | 0.925 | \$15,637,578.00 | 40.29% | \$0.00 | Local School District | ESTIMATED | \$15,950,329.00 |
| Regional School District | 0.540 | \$9,117,025.00 | 23.49% | \$0.00 | Regional School District | ESTIMATED | \$9,299,365.00 |
| County Purposes | 0.247 | \$4,162,642.45 | 10.72% | \$0.00 | County Purposes | ESTIMATED | \$4,245,895.30 |
| County Library | | | 0.00% | \$0.00 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | | |
| County Open Space | 0.010 | \$177,533.11 | 0.46% | \$0.00 | County Open Space | ESTIMATED | \$179,574.74 |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2018 Budget) | 2.297 | \$38,815,656.72 | 100.00% | \$0.00 | Total ESTIMATED amount to be raised by taxes | | \$39,488,740.04 |
| Total Taxable Valuation as of October 1, 2018 <u>\$1,690,023,800.00</u> (To be used to calculate the current year tax rate) | | | | | Revenue Anticipated, Excluding Tax Levy <u>5,243,778.00</u> | | |
| Current Year Average Residential Assessment <u>\$661,334.00</u> | | | | | Budget Appropriations, before Reserve for Uncollected Taxes <u>14,547,797.00</u> | | |
| <u>Prior Year to Current Year Comparison</u> | | | | | Total Non-Municipal Tax Levy <u>\$29,759,720.04</u> | | |
| <u>Comparison - Municipal Purposes Tax Rate</u> | | | | | Amount to be Raised by Taxes - Before RUT <u>\$39,063,739.04</u> | | |
| Prior Year | Current Year | % Change (+/-) | | | Reserve for Uncollected Taxes (RUT) <u>\$426,494.52</u> | | |
| 0.535 | 0.540 | 0.93% | | | Total Amount to be Raised by Taxes <u>\$39,490,233.56</u> | | |
| <u>Comparison - Municipal Purposes Tax Levy</u> | | | | | % of Tax Collections used to Calculate RUT <u>98.92%</u> | | |
| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | | If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u> | | |
| \$9,049,484.16 | \$9,138,145.00 | 0.98% | \$88,660.84 | | <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 2018 <u>38,695,295.38</u> | | |
| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | | Total Tax Levy, CY 2018 <u>38,958,532.36</u> | | |
| \$0.00 | \$3,571.20 | #DIV/0! | \$3,571.20 | | % of Taxes Collected, CY 2018 <u>99.32%</u> | | |
| Sheet UFB-1 | | | | | Delinquent Taxes - December 31, 2018 <u>\$260,276.13</u> | | |

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 | 0.64% | \$10,000.00 | \$1,560,000.00 | \$1,570,000.00 | \$1,475,000.00 | | \$95,000.00 | | | | | |
| 08 | Local Revenue | 0.43% | \$13,372.00 | \$3,094,150.00 | \$3,107,522.00 | \$1,133,522.00 | | \$1,974,000.00 | | | | | |
| 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 | -26.65% | (\$108,983.00) | \$408,983.00 | \$300,000.00 | \$300,000.00 | | | | | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | |
| 11 | Shared Services Agreements | #DIV/0! | \$0.00 | | \$0.00 | \$0.00 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | \$0.00 | | | | | | | |
| 10 | Public and Private Revenue | -2.31% | (\$529.00) | \$22,916.00 | \$22,387.00 | \$22,387.00 | | | | | | | |
| 08 | Other Special Items | 78.19% | \$459,649.00 | \$587,851.00 | \$1,047,500.00 | \$1,047,500.00 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -45.04% | (\$163,878.00) | \$363,878.00 | \$200,000.00 | \$200,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | 0.98% | \$88,661.00 | \$9,049,484.00 | \$9,138,145.00 | \$9,138,145.00 | | | | | | | |
| 07 | Minimum Library Tax | 0.68% | \$3,981.00 | \$586,893.00 | \$590,874.00 | \$590,874.00 | | | | | | | |
| 54 | Open Space Levy Tax | -0.52% | (\$444.00) | \$85,000.00 | \$84,556.00 | | \$84,556.00 | | | | | | |
| 07 | Addition to Local District School Tax | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 08 | Deficit General Budget | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| | Total | 1.79% | \$301,829.00 | \$16,828,024.00 | \$17,129,853.00 | \$14,976,297.00 | \$84,556.00 | \$2,069,000.00 | \$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 | Utility | Utility | Utility | Utility | Utility | Utility |
|------|---------------------------------|---------------------|------------------------------------|-------------------------------------|--|---|------------------------|------------------------|--------------------|--------------------|-----------------------|---------------|---------------|---------------|---------------|
| 20 | General Government | 5.00 | 6.11 | 4.31% | \$39,367.00 | \$912,725.00 | \$952,092.00 | \$952,092.00 | | | | | | | |
| 21 | Land-Use Administration | 1.00 | | 20.15% | \$11,874.00 | \$58,926.00 | \$70,800.00 | \$70,800.00 | | | | | | | |
| 22 | Uniform Construction Code | | 7.00 | -1.05% | (\$1,891.00) | \$180,591.00 | \$178,700.00 | \$178,700.00 | | | | | | | |
| 23 | Insurance | | | -5.47% | (\$71,816.00) | \$1,311,756.00 | \$1,239,940.00 | \$1,239,940.00 | | | | | | | |
| 25 | Public Safety | 20.00 | 23.00 | 5.20% | \$140,970.00 | \$2,710,881.00 | \$2,851,851.00 | \$2,849,986.00 | \$1,865.00 | | | | | | |
| 26 | Public Works | 10.90 | 3.89 | 3.30% | \$63,974.00 | \$1,935,798.00 | \$1,999,772.00 | \$1,979,250.00 | \$20,522.00 | | | | | | |
| 27 | Health and Human Services | 1.00 | | -10.20% | (\$10,126.00) | \$99,281.00 | \$89,155.00 | \$89,155.00 | | | | | | | |
| 28 | Parks and Recreation | | 74.00 | 10.16% | \$28,894.00 | \$284,356.00 | \$313,250.00 | \$313,250.00 | | | | | | | |
| 29 | Education (including Library) | 2.00 | 11.00 | 0.68% | \$3,981.00 | \$586,893.00 | \$590,874.00 | \$590,874.00 | | | | | | | |
| 30 | Unclassified | | | -46.40% | (\$64,916.00) | \$139,916.00 | \$75,000.00 | \$75,000.00 | | | | | | | |
| 31 | Utilities and Bulk Purchases | | 0.10 | 65.01% | \$1,386,405.00 | \$2,132,467.00 | \$3,518,872.00 | \$2,158,622.00 | | \$1,360,250.00 | | | | | |
| 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 | | | 9.77% | \$91,611.00 | \$937,271.00 | \$1,028,882.00 | \$1,027,482.00 | | \$1,400.00 | | | | | |
| 37 | Judgements | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | | |
| 42 | Shared Services | | | 5.14% | \$2,260.00 | \$44,000.00 | \$46,260.00 | \$46,260.00 | | | | | | | |
| 43 | Court and Public Defender | | 2.00 | -100.00% | (\$22,690.00) | \$22,690.00 | \$0.00 | \$0.00 | | | | | | | |
| 44 | Capital | | | 95.44% | \$147,965.00 | \$155,035.00 | \$303,000.00 | \$41,000.00 | | \$262,000.00 | | | | | |
| 45 | Debt | | | 48.11% | \$1,104,924.00 | \$2,296,481.00 | \$3,401,405.00 | \$2,871,499.00 | \$84,556.00 | \$445,350.00 | | | | | |
| 46 | Deferred Charges | | | -9.09% | (\$2,000.00) | \$22,000.00 | \$20,000.00 | \$20,000.00 | | | | | | | |
| 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 | \$425,000.00 | \$425,000.00 | \$425,000.00 | | | | | | | |
| 55 | Surplus General Budget | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | | |
| | Total | 39.90 | 127.10 | 19.95% | \$2,848,786.00 | \$14,281,067.00 | \$17,129,853.00 | \$14,953,910.00 | \$22,387.00 | \$84,556.00 | \$2,069,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

| | <i>Revenues at Risk</i> | <i>Non-recurring appropriation reductions</i> | <i>Future Year Appropriation Increases</i> | <i>Structural Imbalance Offsets</i> | Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small> | Amount | Comment/Explanation |
|--|-------------------------|---|--|-------------------------------------|--|---------------|----------------------------|
| | | | | N/A | | | |
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| <u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u> | | | | <u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u> | | | |
|--|--------------|---------------------------|----------------|---|--------------|-------------------------|----------------|
| | # of Parcels | Assessed Value | % of Total | | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 66 | \$13,525,600.00 | 0.80% | 15A Public Schools | 5 | \$61,393,100.00 | 48.60% |
| 2 Residential | 2,250 | \$1,488,131,700.00 | 87.99% | 15B Other Schools | 0 | \$0.00 | 0.00% |
| 3A/3B Farm | 6 | \$975,000.00 | 0.06% | 15C Public Property | 38 | \$45,290,700.00 | 35.85% |
| 4A Commercial | 43 | \$88,767,800.00 | 5.25% | 15D Church and Charities | 6 | \$15,281,100.00 | 12.10% |
| 4B Industrial | 22 | \$99,762,000.00 | 5.90% | 15E Cemeteries & Graveyards | 0 | \$0.00 | 0.00% |
| 4C Apartments | | | 0.00% | 15F Other Exempt | 6 | \$4,362,900.00 | 3.45% |
| 5A/5B Railroad | | | 0.00% | | | | |
| 6A/6B Business Personal Property | | | 0.00% | | | | |
| Total | 2,387 | \$1,691,162,100.00 | 100.00% | Total | 55 | \$126,327,800.00 | 100.00% |
| Average Ratio (%), Assessed to True Value | | | | 95.34% | | | |
| Equalized Valuation, Taxable Properties | | | | \$1,773,822,215.23 | | | |
| Total # of property tax appeals filed in 2018 | | | | County Tax Board | | | |
| | | | | 25.00 | | | |
| | | | | State Tax Court | | | |
| | | | | 10.00 | | | |
| Number of 2018 County Tax Board decisions appealed to Tax Court | | | | 2.00 | | | |
| Number of pending property tax appeals in State Tax Court | | | | 4.00 | | | |
| Amount paid out by municipality for tax appeals in 2018 | | | | \$188,753.23 | | | |

Percentage of Exempt vs.
Non-Exempt Properties 7.47%

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 2018 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
Long Term Tax Exemptions

| <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> | | | | | <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> | | | | | <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> | | | | | <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> | | | | |
|---|--|---------------|----------------|---|---|--|---------------|----------------|---|---|--|---------------|----------------|---|---|--|---------------|----------------|---|
| Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate |
| CRESCENT COMMONS (904/10.02) | Aff. Housing | \$15,000.00 | \$1,546,400.00 | \$35,520.81 | | | | | | | | | | | | | | | |
| CRESCENT COMMONS (904/14) | Aff. Housing | \$2,000.00 | \$1,595,700.00 | \$36,653.23 | | | | | | | | | | | | | | | |
| ORCHARD COMMONS (1806/9.01) | Aff. Housing | \$5,000.00 | \$375,400.00 | \$8,622.94 | | | | | | | | | | | | | | | |
| CEBAK COURT (1708/1) | Aff. Housing | \$3,479.04 | \$757,300.00 | \$17,395.18 | | | | | | | | | | | | | | | |
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| Total Long Term Exemptions - Column Total | | 25,479.04 | 4,274,800.00 | 98,192.16 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 |
| Mark "X" if Grand Total | | | | | | | | | | | | | | | Total Long Term Exemptions - GRAND TOTAL | | \$25,479.04 | \$4,274,800.00 | \$98,192.16 |

**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 | 2.00 | 568,405.00 | \$448,157.00 | | \$52,580.00 | \$33,384.00 | \$34,284.00 |
| Police Officers (Including Superior Officers) | 15.00 | 0.00 | 3,052,958.00 | \$1,887,781.00 | \$218,607.00 | \$556,329.00 | \$229,102.00 | \$161,139.00 |
| Fire Fighters (Including Superior Officers) | 0.00 | 0.00 | 0.00 | | | | | |
| All Other Union Employees not listed above | 19.00 | 7.00 | 1,766,409.00 | \$1,093,316.00 | \$137,000.00 | \$137,381.00 | \$304,593.00 | \$94,119.00 |
| All Other Non-Union Employees not listed above | 1.00 | 107.00 | 548,168.00 | \$466,962.00 | \$10,000.00 | \$15,148.00 | \$19,570.00 | \$36,488.00 |
| Totals | 38.00 | 116.00 | 5,935,940.00 | \$3,896,216.00 | \$365,607.00 | \$761,438.00 | \$586,649.00 | \$326,030.00 |

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 | \$10,541.00 | \$105,410.00 | 11.00 | \$11,223.00 | \$123,453.00 |
| Parent & Child | 2.00 | \$20,691.00 | \$41,382.00 | 2.00 | \$20,089.00 | \$40,178.00 |
| Employee & Spouse (or Partner) | 8.00 | \$23,119.00 | \$184,952.00 | 5.00 | \$22,446.00 | \$112,230.00 |
| Family | 12.00 | \$32,251.00 | \$387,012.00 | 11.00 | \$31,312.00 | \$344,432.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$173,128.13) | | | (\$157,693.82) |
| Subtotal | 32.00 | | \$545,627.87 | 29.00 | | \$462,599.18 |
| <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 | | | \$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 | 8 | \$5,034.25 | \$40,274.00 | 11 | \$7,218.17 | \$79,399.87 |
| Parent & Child | 0 | | \$0.00 | 0 | | \$0.00 |
| Employee & Spouse (or Partner) | 12 | \$11,037.00 | \$132,444.00 | 14 | \$22,403.46 | \$313,648.44 |
| Family | 1 | \$25,537.56 | \$25,537.56 | 1 | \$40,571.76 | \$40,571.76 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$500.00) | | | (\$500.00) |
| Subtotal | 21.00 | | \$197,755.56 | 26.00 | | \$433,120.07 |
| GRAND TOTAL | 53.00 | | \$743,383.43 | 55.00 | | \$895,719.25 |

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 |
|---|-----------------------------------|--------------------------------------|--------------------------|-----------------|---------------------------------|
| WE DO NOT OFFER THIS BENEFIT | | | | | |
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| Totals | 0.00 | \$0.00 | | | |
| | | | | | |
| Total Funds Reserved as of end of 2018 | | | | | |
| Total Funds Appropriated in 2019 | | | | | |

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

| | Gross | Deductions | Net | | | | | |
|--|------------------------|-----------------------|------------------------|--|------------------------------|-----------------------------|-----------------------|-----------------------|
| | Debt | | Debt | Current Year | 2020 | 2021 | All Additional Future | |
| | | | | Budget | Budget | Budget | Years' Budgets | |
| Local School Debt | \$2,692,000.00 | \$2,692,000.00 | \$0.00 | Utility Fund - Principal | \$365,000.00 | \$330,000.00 | \$325,000.00 | \$1,806,000.00 |
| Regional School Debt | \$2,735,914.85 | \$2,735,914.85 | \$0.00 | Utility Fund - Interest | \$69,849.76 | \$62,849.75 | \$56,249.75 | \$172,776.38 |
| Utility Fund Debt | | | | Bond Anticipation Notes - Principal | \$0.00 | | | |
| WATER | \$3,503,550.00 | \$3,503,550.00 | \$0.00 | Bond Anticipation Notes - Interest | \$432,758.79 | | | |
| 0 | | | \$0.00 | Bonds - Principal | \$1,320,000.00 | \$1,355,000.00 | \$1,525,000.00 | \$2,785,000.00 |
| 0 | | | \$0.00 | Bonds - Interest | \$155,990.00 | \$127,940.00 | \$88,927.50 | \$85,088.75 |
| 0 | | | \$0.00 | Loans & Other Debt - Principal | | | | |
| 0 | | | \$0.00 | Loans & Other Debt - Interest | | | | |
| 0 | | | \$0.00 | | | | | |
| 0 | | | \$0.00 | | | | | |
| | | | \$0.00 | | | | | |
| <u>Municipal Purposes</u> | | | | Total | \$2,343,598.55 | \$1,875,789.75 | \$1,995,177.25 | \$4,848,865.13 |
| Debt Authorized | \$880,600.00 | | \$880,600.00 | Total Principal | \$1,685,000.00 | \$1,685,000.00 | \$1,850,000.00 | \$4,591,000.00 |
| Notes Outstanding | \$15,325,210.00 | \$939,621.89 | \$14,385,588.11 | Total Interest | \$658,598.55 | \$190,789.75 | \$145,177.25 | \$257,865.13 |
| Bonds Outstanding | \$6,985,000.00 | | \$6,985,000.00 | % of Total Current Year Budget | 13.68% | | | |
| Loans and Other Debt | | | \$0.00 | | | | | |
| Total (Current Year) | \$32,122,274.85 | \$9,871,086.74 | \$22,251,188.11 | Description | Debt Not Listed Above | | | |
| | | | | Total Guarantees - Governmental | | | | |
| | | | | Total Guarantees - Other | | | | |
| | | | | Total Capital/Equipment Leases | | | | |
| | | | | Total Other | | | | |
| Population (2010 census) | 6,505 | | | Bond Rating | Moody's | Standard & Poors | Fitch | |
| Per Capita Gross Debt | \$4,938.09 | | | Rating | | AAA | | |
| Per Capita Net Debt | \$3,420.63 | | | Year of Last Rating | | 2018 | | |
| 3 Yr. Average Property Valuation | | \$1,758,008,695.33 | | | | | | |
| Net Debt as % of 3 Year Avg Property Valuation | | 1.27% | | 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 | BOROUGH OF HO-HO-KUS | MUNICIPAL COURT | | 1/1/2008 | ONGOING | \$45,260.00 |
| Receiving | BOROUGH OF WALDWICK | WELL CHILD SERVICES | | 1/1/2006 | ONGOING | \$1,000.00 |
| Receiving | BOROUGH OF WALDWICK | FIRING RANGE | POLICE FIRE ARMS TRAINING | | ONGOING | \$5,400.00 |
| Receiving | BOROUGH OF WALDWICK & BOE | LIGHTNING DETECTION SYSTEM | SHARE BASE SERVICE FOR SYSTEM | 3/27/2017 | ONGOING | |
| Receiving | NORTHWEST BERGEN COUNTY UTILITIES AUTHORITY | SANITARY SEWER CLEANING | 16,000 FEET @\$\$.50/FOOT | 1/1/2016 | ONGOING | \$8,000.00 |
| Receiving | NORTHWEST BERGEN COUNTY UTILITIES AUTHORITY | STORM DRAIN INLET CLEANING | 125 DRAINS @ \$68/STORM DRAIN | 1/1/2017 | ONGOING | \$8,500.00 |
| Receiving | NORTHWEST BERGEN COUNTY UTILITIES AUTHORITY | LICENSED COLLECTION SYSTEM OPERATOR | | 1/1/2017 | ONGOING | \$4,000.00 |
| Receiving | VILLAGE OF RIDGEWOOD | MUNICIPAL COURT TELECONFERENCING | | 12/1/2009 | ONGOING | \$75 PER EVENT |
| Receiving | COUNTY OF BERGEN | EQUIPMENT & SERVICES | AS NEEDED FOR EITHER | | ONGOING | N/C |
| Providing | BOROUGH OF WALDWICK | SALT BARN | | | ONGOING | N/C |
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USER FRIENDLY BUDGET SECTION - Notes

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

THE EMPLOYEES LISTED ON SHEET 3 UNDER PART TIME PARKS & REC ARE SEASONAL EMPLOYEES AT CRESTWOOD LAKE.