



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0201_fbi_2017.xlsm

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	12/31/2019	aribernstein@allendalenj.gov
Liz		Homan	12/31/2018	lizhoman@allendalenj.gov
Jacqueline		McSwiggan	12/31/2017	jackiemcswiggan@allendalenj.gov
Steve		Sasso	12/31/2019	stevesasso@allendalenj.gov
Jim		Strauch	12/31/2018	jimstrauch@allendalenj.gov



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	0.522	\$8,723,210.00	22.83%	\$3,421.86	Municipal Purpose Tax	ESTIMATED	\$8,936,865.23
Municipal Library	0.033	\$564,798.00	1.48%	\$216.32	Municipal Library	ESTIMATED	\$580,340.00
Municipal Open Space	0.005	\$83,421.00	0.22%	\$32.78	Municipal Open Space	ESTIMATED	\$83,949.53
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	0.948	\$15,801,509.00	41.36%	\$6,214.41	Local School District	ESTIMATED	\$16,117,539.18
Regional School District	0.532	\$8,867,816.00	23.21%	\$3,487.41	Regional School District	ESTIMATED	\$9,045,172.32
County Purposes	0.248	\$4,125,756.94	10.80%	\$1,625.71	County Purposes	ESTIMATED	\$4,208,272.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$42,527.35	0.11%	\$19.67	County Open Space	ESTIMATED	\$167,899.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.291	\$38,209,038.29	100.00%	\$15,018.15	Total ESTIMATED amount to be raised by taxes		\$39,140,037.26
Total Taxable Valuation as of October 1, 2016 <u>\$1,678,990,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,194,894.77</u>		
Current Year Average Residential Assessment <u>\$655,528.31</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,679,760.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$29,622,832.03</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$38,107,697.26</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$451,138.38</u>		
0.522	0.532	1.92%			Total Amount to be Raised by Taxes <u>\$38,558,835.64</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.83%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,723,210.00	\$8,936,865.23	2.45%	\$213,655.23		<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 2016 <u>37,889,389.56</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>38,334,695.10</u>		
\$3,421.86	\$3,487.41	1.92%	\$65.55		% of Taxes Collected, CY 2016 <u>98.84%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$506,441.43</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	-27.03%	(\$422,000.00)	\$1,561,000.00	\$1,139,000.00	\$1,000,000.00		\$139,000.00					
08	Local Revenue	-2.96%	(\$82,410.35)	\$2,786,529.87	\$2,704,119.52	\$989,119.52		\$1,715,000.00					
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	-14.49%	(\$33,894.00)	\$233,894.00	\$200,000.00	\$200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	424.78%	\$738,476.32	\$173,848.68	\$912,325.00	\$700,000.00		\$212,325.00					
10	Public and Private Revenue	-76.96%	(\$29,756.52)	\$38,662.77	\$8,906.25	\$8,906.25		\$0.00					
08	Other Special Items	75.21%	\$30,476.32	\$40,523.68	\$71,000.00	\$36,000.00		\$35,000.00					
15	Receipts from Delinquent Taxes	-2.77%	(\$5,462.38)	\$197,462.38	\$192,000.00	\$192,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.08%	\$95,715.18	\$8,841,150.05	\$8,936,865.23	\$8,936,865.23							
07	Minimum Library Tax	2.75%	\$15,542.00	\$564,798.00	\$580,340.00	\$580,340.00							
54	Open Space Levy Tax	0.34%	\$286.37	\$83,663.63	\$83,950.00		\$83,950.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	1.97%	\$306,972.94	\$15,590,402.06	\$15,897,375.00	\$13,712,100.00	\$83,950.00	\$2,101,325.00	\$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	WATER Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.83	14.12	1.93%	\$17,743.00	\$919,641.00	\$937,384.00	\$937,384.00							
21	Land-Use Administration	0.14	1.00	1.62%	\$1,121.00	\$69,200.00	\$70,321.00	\$70,321.00							
22	Uniform Construction Code		8.00	2.66%	\$4,747.00	\$178,726.00	\$183,473.00	\$183,473.00							
23	Insurance			-2.12%	(\$27,508.00)	\$1,296,300.00	\$1,268,792.00	\$1,268,792.00							
25	Public Safety	20.00	23.00	4.37%	\$107,310.26	\$2,453,120.72	\$2,560,430.98	\$2,558,728.00	\$1,702.98						
26	Public Works	9.82	5.88	-0.31%	(\$5,663.78)	\$1,827,990.05	\$1,822,326.27	\$1,815,123.00	\$7,203.27						
27	Health and Human Services	1.00		2.56%	\$2,434.00	\$95,175.00	\$97,609.00	\$97,609.00							
28	Parks and Recreation		74.00	2.20%	\$6,800.00	\$309,500.00	\$316,300.00	\$316,300.00							
29	Education (including Library)			2.75%	\$15,542.00	\$564,798.00	\$580,340.00	\$580,340.00							
30	Unclassified			0.00%	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00							
31	Utilities and Bulk Purchases	0.21		0.66%	\$22,431.00	\$3,402,295.00	\$3,424,726.00	\$2,015,304.00		\$1,409,422.00					
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			-3.14%	(\$28,665.50)	\$914,166.00	\$885,500.50	\$883,100.50		\$2,400.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	1.00	1.00	0.00%	\$0.00	\$43,000.00	\$43,000.00	\$43,000.00							
43	Court and Public Defender		2.00	22.35%	\$5,064.00	\$22,659.00	\$27,723.00	\$27,723.00							
44	Capital			35.61%	\$272,408.00	\$764,917.00	\$1,037,325.00	\$825,000.00		\$212,325.00					
45	Debt			3.99%	\$76,856.18	\$1,928,268.07	\$2,005,124.25	\$1,443,996.25	\$83,950.00	\$477,178.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$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			0.44%	\$2,000.00	\$450,000.00	\$452,000.00	\$452,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	37.00	129.00	3.06%	\$472,619.16	\$15,424,755.84	\$15,897,375.00	\$13,703,193.75	\$8,906.25	\$83,950.00	\$2,101,325.00	\$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, 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	58	\$10,303,600.00	0.61%	15A Public Schools	5	\$61,393,100.00	48.77%
2 Residential	2,250	\$1,474,938,700.00	87.76%	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	35.98%
4A Commercial	43	\$93,411,200.00	5.56%	15D Church and Charities	6	\$15,281,100.00	12.14%
4B Industrial	22	\$99,262,000.00	5.91%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	5	\$3,906,600.00	3.10%
5A/5B Railroad	7	\$1,705,000.00	0.10%				
6A/6B Business Personal Property	1	\$100,000.00	0.01%				
Total	2,387	\$1,680,695,500.00	100.00%	Total	54	\$125,871,500.00	100.00%
Average Ratio (%), Assessed to True Value				95.83%			
Equalized Valuation, Taxable Properties				\$1,753,830,220.18			
Total # of property tax appeals filed in 2016				County Tax Board		32.00	
				State Tax Court		0.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2016				\$14,124.66			
				Percentage of Exempt vs. Non-Exempt Properties			
				7.49%			

<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	22,606.50	\$21,000.00				\$1,606.50
Supervisory Staff (Department Heads & Managers)	3.00	3.00	546,720.00	\$435,557.00		\$43,327.00	\$34,516.00	\$33,320.00
Police Officers (Including Superior Officers)	15.00	0.00	2,690,390.00	\$1,697,052.00	\$205,000.00	\$432,918.00	\$235,494.00	\$119,926.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00	10.00	1,710,881.00	\$1,084,190.00	\$155,252.00	\$116,965.00	\$259,657.00	\$94,817.00
All Other Non-Union Employees not listed above	1.00	108.00	531,397.00	\$470,891.00	\$0.00	\$6,796.00	\$19,635.00	\$34,075.00
Totals	36.00	128.00	5,501,994.50	\$3,708,690.00	\$360,252.00	\$600,006.00	\$549,302.00	\$283,744.50

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	13.00	\$11,228.82	\$145,974.66	10.00	\$11,234.16	\$112,341.60
Parent & Child	3.00	\$20,089.08	\$60,267.24	2.00	\$21,208.08	\$42,416.16
Employee & Spouse (or Partner)	6.00	\$22,445.88	\$134,675.28	8.00	\$23,695.68	\$189,565.44
Family	10.00	\$31,312.08	\$313,120.80	12.00	\$33,056.16	\$396,673.92
Employee Cost Sharing Contribution (enter as negative -)			(\$162,131.28)			(\$172,842.94)
Subtotal	32.00		\$491,906.70	32.00		\$568,154.18
<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	9	\$8,986.67	\$80,880.03	9	\$10,449.00	\$94,041.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	16	\$17,470.46	\$279,527.36	15	\$15,626.28	\$234,394.20
Family	1	\$41,500.44	\$41,500.44	1	\$38,202.24	\$38,202.24
Employee Cost Sharing Contribution (enter as negative -)			(\$474.12)			
Subtotal	26.00		\$401,433.71	25.00		\$366,637.44
GRAND TOTAL	58.00		\$893,340.41	57.00		\$934,791.62

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,322,000.00	\$3,322,000.00	\$0.00	Utility Fund - Principal	\$390,000.00	\$385,000.00	\$365,000.00	\$2,461,000.00
Regional School Debt	\$3,421,766.89	\$3,421,766.89	\$0.00	Utility Fund - Interest	\$90,399.75	\$82,849.75	\$69,849.75	\$291,875.88
Utility Fund Debt				Bond Anticipation Notes - Principal	\$73,250.00			
Water	\$3,953,550.00	\$3,953,550.00	\$0.00	Bond Anticipation Notes - Interest	\$10,103.18			
0			\$0.00	Bonds - Principal	\$1,245,000.00	\$1,275,000.00	\$1,320,000.00	\$5,665,000.00
0			\$0.00	Bonds - Interest	\$198,996.25	\$179,927.50	\$155,990.00	\$301,956.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$2,007,749.18	\$1,922,777.25	\$1,910,839.75	\$8,719,832.13
<u>Municipal Purposes</u>				Total Principal	\$1,708,250.00	\$1,660,000.00	\$1,685,000.00	\$8,126,000.00
Debt Authorized	\$540,240.00		\$540,240.00	Total Interest	\$299,499.18	\$262,777.25	\$225,839.75	\$593,832.13
Notes Outstanding	\$1,195,250.00	\$82,794.73	\$1,112,455.27	% of Total Current Year Budget	12.63%			
Bonds Outstanding	\$9,505,000.00		\$9,505,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$21,937,806.89	\$10,780,111.62	\$11,157,695.27	Description	Debt Not Listed Above			
Population (2010 census)	6,505			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,372.45			Total Guarantees - Other				
Per Capita Net Debt	\$1,715.25			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,706,962,592.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.65%		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

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The 74 employees listed on Sheet 3 under Parks and Rec are seasonal employees at Crestwood Lake.