



State of New Jersey Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0201 Allendale Borough - County of Bergen
Municode: 0201
Website: www.allendalenj.gov
Phone Number: 201-818-4400
Mailing Address: 500 W Crescent Avenue
Municipality: Allendale State: NJ Zip: 07401

Introduced

Government Type: Borough
Election Type: Non-Partisan (November)

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Amy		Wilczunski	12/31/2026	amywilczynski@allendalenj.gov

Chief Administrative Officer				
Alison		Altano		alisonaltano@allendalenj.gov

Chief Financial Officer				
Alison		Altano	N-1852	alisonaltano@allendalenj.gov

Municipal Clerk				
Linda		Cervino	N-1852	lindacervino@allendalenj.gov

Registered Municipal Accountant				
Paul		Lerch	CR-00457	plerch@lvhcpa.com

Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Liz		Homan	12/31/2027	lizhoman@allendalenj.gov
Susanne		Lovisolo	12/31/2027	susannelovisolo@allendalenj.gov
Joseph		Daloisio	12/31/2026	josephdaloisio@allendalenj.gov
Edward		O'Connell	12/31/2026	edwardoconnell@allendalenj.gov
Matthew		O'Toole	12/31/2025	matthewotoole@allendalenj.gov
Tyler		Yaccarino	12/31/2025	tyleryaccarino@allendalenj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.511	\$15,322,569.00	30.70%	\$4,193.78	Municipal Purpose Tax	ACTUAL	\$16,050,649.00
Municipal Library	0.034	\$736,932.00	1.48%	\$279.04	Municipal Library	ACTUAL	\$816,227.00
Municipal Open Space	0.005	\$108,281.00	0.22%	\$41.04	Municipal Open Space	ESTIMATED	\$116,227.67
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	0.837	\$18,120,639.00	36.30%	\$6,869.27	Local School District	ESTIMATED	\$18,845,464.56
Regional School District	0.486	\$10,530,882.00	21.10%	\$3,988.61	Regional School District	ESTIMATED	\$11,057,426.10
County Purposes	0.225	\$4,875,680.80	9.77%	\$1,846.58	County Purposes	ESTIMATED	\$5,119,464.84
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	\$219,894.10	0.44%	\$82.07	County Open Space	ESTIMATED	\$235,286.69
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	2.108	\$49,914,877.90	100.00%	\$17,300.38	Total ESTIMATED amount to be raised by taxes		\$52,240,745.86
Total Taxable Valuation as of October 1, 2024 <u>\$2,324,465,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		5,535,870.00
Current Year (2025) Average Residential Assessment <u>\$882,362.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		16,050,649.00
Prior Year (2024) Average Residential Assessment <u>\$820,701.00</u>					Total Non-Municipal Tax Levy		\$35,373,869.86
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$45,888,648.86
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$600,000.00
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$46,488,648.86
	0.511	0.478	-6.46%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		98.70%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$15,322,569.00	\$16,050,649.00	4.75%	\$728,080.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2024		45,507,355.00
	\$4,193.78	\$4,217.69	0.57%	\$23.91	Total Tax Levy, CY 2024		45,777,245.00
					% of Taxes Collected, CY 2024		99.41%
					Delinquent Taxes - December 31, 2024		\$197,220.00
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	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.18%	\$200,000.00	\$1,100,000.00	\$1,300,000.00	\$1,300,000.00							
08	Local Revenue	-12.91%	(\$406,751.00)	\$3,150,365.00	\$2,743,614.00	\$2,743,614.00							
09	State Aid (without offsetting appropriation)	#DIV/0!	\$0.00		\$0.00								
08	Uniform Construction Code Fees	-0.92%	(\$2,222.00)	\$242,222.00	\$240,000.00	\$240,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	7.34%	\$7,947.00	\$108,281.00	\$116,228.00		\$116,228.00						
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-63.32%	(\$33,419.00)	\$52,775.00	\$19,356.00	\$19,356.00							
08	Other Special Items	33.71%	\$266,708.00	\$791,192.00	\$1,057,900.00	\$1,057,900.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.37%	\$41,427.00	\$11,073,352.00	\$11,114,779.00	\$11,114,779.00							
07	Minimum Library Tax	10.76%	\$79,295.00	\$736,932.00	\$816,227.00	\$816,227.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	#DIV/0!	\$0.00		\$0.00								
	Total	0.88%	\$152,985.00	\$17,430,119.00	\$17,583,104.00	\$17,466,876.00	\$116,228.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	8.00		6.69%	\$86,400.00	\$1,292,100.00	\$1,378,500.00								
21	Land-Use Administration	1.00		0.89%	\$1,000.00	\$112,500.00	\$113,500.00								
22	Uniform Construction Code	1.00	5.00	3.68%	\$10,150.00	\$275,850.00	\$286,000.00								
23	Insurance			16.71%	\$327,987.00	\$1,962,330.00	\$2,290,317.00								
25	Public Safety	19.00	20.00	4.62%	\$138,284.00	\$2,996,090.00	\$3,134,374.00	\$3,132,800.00	\$1,574.00						
26	Public Works	8.00	3.00	-4.78%	(\$70,764.00)	\$1,481,546.00	\$1,410,782.00	\$1,393,000.00	\$17,782.00						
27	Health and Human Services			5.98%	\$3,500.00	\$58,500.00	\$62,000.00								
28	Parks and Recreation		80.00	-6.12%	(\$27,000.00)	\$441,000.00	\$414,000.00								
29	Education (including Library)			10.76%	\$79,295.00	\$736,932.00	\$816,227.00								
30	Unclassified			-15.15%	(\$25,000.00)	\$165,000.00	\$140,000.00								
31	Utilities and Bulk Purchases			-0.85%	(\$21,613.00)	\$2,538,882.00	\$2,517,269.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$922,000.00	\$922,000.00								
35	Contingency			2900.00%	\$29,000.00	\$1,000.00	\$30,000.00								
36	Statutory Expenditures			-2.32%	(\$32,206.00)	\$1,389,505.00	\$1,357,299.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			110.58%	\$59,600.00	\$53,900.00	\$113,500.00								
43	Court and Public Defender		1.00	2.26%	\$600.00	\$26,500.00	\$27,100.00								
44	Capital			67.00%	\$670,000.00	\$1,000,000.00	\$1,670,000.00								
45	Debt			#DIV/0!	\$184,008.00	\$0.00	\$184,008.00								
46	Deferred Charges			-100.00%	(\$605,866.00)	\$605,866.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$600,000.00	\$600,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		37.00	109.00	4.85%	\$807,375.00	\$16,659,501.00	\$17,466,876.00	\$17,447,520.00	\$19,356.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	61	\$19,729,700.00	0.85%
2 Residential	2,255	\$1,989,726,300.00	85.53%
3A/3B Farm	6	\$1,249,700.00	0.05%
4A Commercial	41	\$101,994,900.00	4.38%
4B Industrial	21	\$211,765,000.00	9.10%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	7	\$1,705,000.00	0.07%
6A/6B Business Personal Property	1	\$100,000.00	0.00%
Total	2,392	\$2,326,270,600.00	100.00%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

Total # of property tax appeals filed in 2024	County Tax Board	12.00
	State Tax Court	12.00
Number of 2024 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		10.00
Amount paid out by municipality for tax appeals in 2024		\$17,081.85

Property Tax Assessments - Exempt Properties (October 1, 2024 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$82,981,300.00	40.10%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	39	\$64,439,500.00	31.14%
15D Church and Charities	5	\$19,384,300.00	9.37%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	19	\$40,113,300.00	19.39%

Total	68	\$206,918,400.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 8.89%

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 2024 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

[illegible]

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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	4.00	0.00	794,069.35	\$587,817.00	\$0.00	\$105,807.06	\$53,419.93	\$47,025.36
Police Officers (Including Superior Officers)	17.00	0.00	2,337,733.50	\$1,519,455.00	\$325,000.00	\$273,501.90	\$98,220.20	\$121,556.40
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	16.00	1.00	1,475,230.82	\$869,695.00	\$160,000.00	\$156,545.10	\$219,415.12	\$69,575.60
All Other Non-Union Employees not listed above	11.00	76.00	1,227,139.64	\$930,793.00	\$0.00	\$167,542.74	\$54,340.46	\$74,463.44
Totals	48.00	77.00	5,834,173.31	\$3,907,760.00	\$485,000.00	\$703,396.80	\$425,395.71	\$312,620.80

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	12.00	\$17,881.27	\$214,575.24	10.00	\$13,865.00	\$138,650.00
Parent & Child	1.00	\$32,120.16	\$32,120.16	1.00	\$27,576.36	\$27,576.36
Employee & Spouse (or Partner)	7.00	\$20,507.66	\$143,553.62	9.00	\$30,812.00	\$277,308.00
Family	9.00	\$50,064.36	\$450,579.24	7.00	\$42,982.00	\$300,874.00
Employee Cost Sharing Contribution (enter as negative -)			(\$173,755.80)			(\$160,382.00)
Subtotal	29.00		\$667,072.46	27.00		\$584,026.36
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	14	\$7,951.20	\$111,316.80	16	\$6,734.00	\$107,744.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$21,795.98	\$261,551.76	9	\$18,925.00	\$170,325.00
Family	10	\$41,295.58	\$412,955.80	9	\$39,470.00	\$355,230.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	36.00		\$785,824.36	34.00		\$633,299.00
GRAND TOTAL	65.00		\$1,452,896.82	61.00		\$1,217,325.36

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

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt Deductions Net Debt				Current Year Budget 2026 Budget 2027 Budget All Additional Future Years' Budgets						
Local School Debt	\$685,000.00	\$685,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt	\$2,245,009,758.00	\$2,245,009,758.00	\$0.00	Utility Fund - Interest						
Utility Fund Debt				Bond Anticipation Notes - Principal						
				Bond Anticipation Notes - Interest	\$184,008.00					
				Bonds - Principal						
				Bonds - Interest						
				Loans & Other Debt - Principal						
				Loans & Other Debt - Interest						
				Total	\$184,008.00	\$0.00	\$0.00	\$0.00		
Municipal Purposes				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00		
				Total Interest	\$184,008.00	\$0.00	\$0.00	\$0.00		
				% of Total Current Year Budget	1.05%					
				Description	Debt Not Listed Above					
Total (Current Year)				Total Guarantees - Governmental						
Population (2020 census)				Total Guarantees - Other						
				Total Capital/Equipment Leases						
				Total Other						
				Bond Rating				Moody's	Standard & Poors	Fitch
								Rating	AAA	
Year of Last Rating	2018									
Per Capita Gross Debt				Mark "X" if Municipality has no bond rating						
Per Capita Net Debt										
3 Year Average Property Valuation										
Net Debt as % of 3 Year Average Property Valuation										
				Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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