



State of New Jersey

Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0201 Allendale Borough - County of Bergen

Introduced

Municode: 0201

Filename: 0201_fbi_2024.xlsm

Website: www.allendalenj.gov

Phone Number: 201-818-4400

Mailing Address: 500 W Crescent Avenue

Municipality: Allendale

State: NJ

Zip: 07401

Government Type: Borough

Election Type: Non-Partisan (November)

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

Chief Administrative Officer				
Alison		Altano		alisonaltano@allendalenj.gov

Chief Financial Officer				
Alison		Altano		alisonaltano@allendalenj.gov

Municipal Clerk				
Linda	L	Cervino		lindacervino@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	12/31/2024	lizhoman@allendalenj.gov
Joseph		Daloisio	12/31/2026	josephdaloisio@allendalenj.gov
Susanne		Lovisolo	12/31/2024	susannelovisolo@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

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.539	\$14,473,240.00	29.99%	\$4,423.58
Municipal Library	0.034	\$691,949.00	1.43%	\$279.04
Municipal Open Space	0.005	\$101,797.00	0.21%	\$41.04
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.858	\$17,470,190.00	36.20%	\$7,041.61
Regional School District	0.521	\$10,602,890.00	21.97%	\$4,275.85
County Purposes	0.232	\$4,717,464.10	9.77%	\$1,904.03
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$206,709.15	0.43%	\$82.07
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	2.199	\$48,264,239.25	100.00%	\$18,047.21
Total Taxable Valuation as of		October 1, 2023	\$2,165,526,800.00	
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment			\$820,701.00	
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.539		0.509	-5.57%	
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$14,473,240.00		\$15,322,569.00	5.87%	\$849,329.00
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$4,423.58		\$4,177.37	-5.57%	(\$246.21)
Sheet UFB-1				

Current Year 2024 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,322,569.00
Municipal Library	ACTUAL	\$736,932.00
Municipal Open Space	ESTIMATED	\$106,887.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,343,700.00
Regional School District	ESTIMATED	\$11,133,035.00
County Purposes	ESTIMATED	\$4,953,337.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$223,246.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$50,819,706.00
Revenue Anticipated, Excluding Tax Levy		4,849,217.00
Budget Appropriations, before Reserve for Uncollected Taxes		15,322,569.00
Total Non-Municipal Tax Levy		\$34,760,205.00
Amount to be Raised by Taxes - Before RUT		\$45,233,557.00
Reserve for Uncollected Taxes (RUT)		\$600,000.00
Total Amount to be Raised by Taxes		\$45,833,557.00
% of Tax Collections used to Calculate RUT		98.69%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2023		44,425,558.00
Total Tax Levy, CY 2023		44,837,740.00
% of Taxes Collected, CY 2023		99.08%
Delinquent Taxes - December 31, 2023		\$263,490.00

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	0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00							
08	Local Revenue	-17.93%	(\$284,341.00)	\$1,585,841.00	\$1,301,500.00	\$1,301,500.00							
09	State Aid (without offsetting appropriation)	5.40%	\$61,091.00	\$1,132,013.00	\$1,193,104.00	\$1,193,104.00							
08	Uniform Construction Code Fees	-43.26%	(\$190,645.00)	\$440,645.00	\$250,000.00	\$250,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	5.00%	\$5,090.00	\$101,797.00	\$106,887.00		\$106,887.00						
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-18.21%	(\$11,752.00)	\$64,527.00	\$52,775.00	\$52,775.00							
08	Other Special Items	205.38%	\$522,456.00	\$254,382.00	\$776,838.00	\$776,838.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.87%	\$95,997.00	\$10,977,355.00	\$11,073,352.00	\$11,073,352.00							
07	Minimum Library Tax	6.50%	\$44,983.00	\$691,949.00	\$736,932.00	\$736,932.00							
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	1.47%	\$242,879.00	\$16,523,509.00	\$16,766,388.00	\$16,659,501.00	\$106,887.00	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government			14.89%	\$167,680.00	\$1,126,420.00	\$1,294,100.00	\$1,292,100.00	\$2,000.00							
21	Land-Use Administration			26.98%	\$23,900.00	\$88,600.00	\$112,500.00	\$112,500.00								
22	Uniform Construction Code			5.95%	\$15,500.00	\$260,350.00	\$275,850.00	\$275,850.00								
23	Insurance			13.69%	\$236,341.00	\$1,726,000.00	\$1,962,341.00	\$1,962,341.00								
25	Public Safety			-14.17%	(\$493,493.00)	\$3,482,072.00	\$2,988,579.00	\$2,988,350.00	\$229.00							
26	Public Works			7.66%	\$178,540.00	\$2,332,006.00	\$2,510,546.00	\$2,460,000.00	\$50,546.00							
27	Health and Human Services			1.75%	\$1,000.00	\$57,000.00	\$58,000.00	\$58,000.00								
28	Parks and Recreation			5.58%	\$22,346.00	\$400,654.00	\$423,000.00	\$423,000.00								
29	Education (including Library)			6.50%	\$44,983.00	\$691,949.00	\$736,932.00	\$736,932.00								
30	Unclassified			29.47%	\$37,554.00	\$127,446.00	\$165,000.00	\$165,000.00								
31	Utilities and Bulk Purchases			4.16%	\$96,987.00	\$2,331,895.00	\$2,428,882.00	\$2,428,882.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			31.58%	\$7,200.00	\$22,800.00	\$30,000.00	\$30,000.00								
36	Statutory Expenditures			1.03%	\$14,176.00	\$1,375,329.00	\$1,389,505.00	\$1,389,505.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			15.91%	\$7,400.00	\$46,500.00	\$53,900.00	\$53,900.00								
43	Court and Public Defender			0.10%	\$25.00	\$24,475.00	\$24,500.00	\$24,500.00								
44	Capital			4.93%	\$47,000.00	\$953,000.00	\$1,000,000.00	\$1,000,000.00								
45	Debt			-48.44%	(\$100,420.00)	\$207,307.00	\$106,887.00	\$0.00		\$106,887.00						
46	Deferred Charges			1065.13%	\$553,866.00	\$52,000.00	\$605,866.00	\$605,866.00								
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	\$600,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	5.41%	\$860,585.00	\$15,905,803.00	\$16,766,388.00	\$16,606,726.00	\$52,775.00	\$106,887.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				N/A		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	55	\$16,350,800.00	0.75%	15A Public Schools	5	\$74,071,200.00	44.94%
2 Residential	2,257	\$1,852,322,700.00	85.47%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	6	\$1,232,000.00	0.06%	15C Public Property	39	\$55,353,100.00	33.58%
4A Commercial	43	\$98,812,000.00	4.56%	15D Church and Charities	5	\$17,290,300.00	10.49%
4B Industrial	21	\$196,809,300.00	9.08%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	16	\$18,111,800.00	10.99%
5A/5B Railroad	7	\$1,705,000.00	0.08%				
6A/6B Business Personal Property	1	\$100,000.00	0.00%				
Total	2,390	\$2,167,331,800.00	100.00%	Total	65	\$164,826,400.00	100.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				#DIV/0!			
Total # of property tax appeals filed in 2023							
				County Tax Board			
				State Tax Court			
Number of 2023 County Tax Board decisions appealed to Tax Court				18.00			
Number of pending property tax appeals in State Tax Court				13.00			
				18.00			
				4.00			
Amount paid out by municipality for tax appeals in 2023							
				\$21,059.21			
Percentage of Exempt vs. Non-Exempt Properties				7.61%			

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 2023 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
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	825,566.00	\$601,640.00	\$0.00	\$111,015.00	\$66,886.00	\$46,025.00
Police Officers (Including Superior Officers)	18.00	0.00	2,698,337.00	\$1,498,486.00	\$362,000.00	\$517,303.00	\$178,221.00	\$142,327.00
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	11.00	7.00	1,257,187.00	\$737,166.00	\$144,000.00	\$127,781.00	\$180,831.00	\$67,409.00
All Other Non-Union Employees not listed above	5.00	15.00	438,417.00	\$186,151.00	\$0.00	\$67,297.00	\$119,014.00	\$65,955.00
Totals	38.00	22.00	5,219,507.00	\$3,023,443.00	\$506,000.00	\$823,396.00	\$544,952.00	\$321,716.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	10.00	\$13,865.00	\$138,650.00	11.00	\$14,016.00	\$154,176.00
Parent & Child	1.00	\$27,576.36	\$27,576.36	1.00	\$25,642.00	\$25,642.00
Employee & Spouse (or Partner)	9.00	\$30,812.00	\$277,308.00	9.00	\$28,650.00	\$257,850.00
Family	7.00	\$42,982.00	\$300,874.00	10.00	\$39,967.00	\$399,670.00
Employee Cost Sharing Contribution (enter as negative -)			(\$160,382.00)			(\$196,411.47)
Subtotal	27.00		\$584,026.36	31.00		\$640,926.53
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	16	\$6,734.00	\$107,744.00	13	\$5,661.00	\$73,593.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	9	\$18,925.00	\$170,325.00	8	\$15,957.00	\$127,656.00
Family	9	\$39,470.00	\$355,230.00	5	\$42,488.00	\$212,440.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	34.00		\$633,299.00	26.00		\$413,689.00
GRAND TOTAL	61.00		\$1,217,325.36	57.00		\$1,054,615.53

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

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

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		2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal				
Regional School Debt				\$0.00	Utility Fund - Interest				
Utility Fund Debt					Bond Anticipation Notes - Principal				
					Bond Anticipation Notes - Interest				
				\$0.00	Bonds - Principal				
				\$0.00	Bonds - Interest				
				\$0.00	Loans & Other Debt - Principal				
				\$0.00	Loans & Other Debt - Interest				
				\$0.00					
					Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>									
Debt Authorized (BNI)				\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding				\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding				\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt				\$0.00					
					Description	Debt Not Listed Above			
Total (Current Year)					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					<u>Bond Rating</u> Rating Year of Last Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Population (2020 census)							AAA		
Per Capita Gross Debt									
Per Capita Net Debt									
3 Year Average Property Valuation									
Net Debt as % of 3 Year Average Property Valuation					#DIV/0!				
					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)
