



# 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

### 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
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### Chief Financial Officer

Alison		Altano		<a href="mailto:alisonaltano@allendalenj.gov">alisonaltano@allendalenj.gov</a>
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### Municipal Clerk

Linda	L	Cervino		<a href="mailto:lindacervino@allendalenj.gov">lindacervino@allendalenj.gov</a>
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### Registered Municipal Accountant

Paul	J	Lerch		<a href="mailto:plerch@lvhcpa.com">plerch@lvhcpa.com</a>
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Liz		Homan	12/31/2024	<a href="mailto:lizhoman@allendalenj.gov">lizhoman@allendalenj.gov</a>
Joseph		Daloisio	12/31/2026	<a href="mailto:josephdaloisio@allendalenj.gov">josephdaloisio@allendalenj.gov</a>
Susanne		Lovisolo	12/31/2024	<a href="mailto:susannelovisolo@allendalenj.gov">susannelovisolo@allendalenj.gov</a>
Edward		O'Connell	12/31/2026	<a href="mailto:edwardoconnell@allendalenj.gov">edwardoconnell@allendalenj.gov</a>
Matthew		O'Toole	12/31/2025	<a href="mailto:matthewotoole@allendalenj.gov">matthewotoole@allendalenj.gov</a>
Tyler		Yaccarino	12/31/2025	<a href="mailto:tyleryaccarino@allendalenj.gov">tyleryaccarino@allendalenj.gov</a>

Government Type:

Borough

3

Election Type:

Non-Partisan (November)

4


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

[illegible]

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	18.00									
		State Tax Court	13.00									
Number of 2023 County Tax Board decisions appealed to Tax Court		18.00										
Number of pending property tax appeals in State Tax Court		4.00										
Amount paid out by municipality for tax appeals in 2023		\$21,059.21										

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Cebak Court (1708/1)	Aff. Housing	\$12,000.00	\$1,962,400.00	\$43,153.18															
230 W Crescent (1005/3.01)	Comm./Indust.	\$141,029.60	\$3,660,000.00	\$80,483.40															
Crescent Commons (904/10.02)	Aff. Housing	\$15,000.00	\$3,790,200.00	\$83,346.50															
Crescent Commons (904/14)	Aff. Housing	\$2,000.00	\$417,500.00	\$9,180.83															
220 W Crescent (1005/20.02)	Aff. Housing	\$16,874.00	\$2,800,000.00	\$61,572.00															
Orchard Commons (1806/9.01)	Aff. Housing	\$5,000.00	\$1,408,800.00	\$30,979.51															
Total Long Term Exemptions - Column Total		191,903.60	14,038,900.00	308,715.41	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		\$191,903.60	\$14,038,900.00	\$308,715.41



**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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
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
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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
<b>GRAND TOTAL</b>	<b>61.00</b>		<b>\$1,217,325.36</b>	<b>57.00</b>		<b>\$1,054,615.53</b>

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**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

### USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]



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

Gross Debt			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				
				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					
Total (Current Year)	\$0.00	\$0.00	\$0.00					
Population (2020 census)	6,848							
Per Capita Gross Debt	\$0.00							
Per Capita Net Debt	\$0.00							
3 Year Average Property Valuation								
Net Debt as % of 3 Year Average Property Valuation	#DIV/0!							

## 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)
