



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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
Paul	H.	Tomasko	12/31/2018	boroclerk@alpinenj.org

Chief Administrative Officer

Paul	H.	Tomasko		
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Chief Financial Officer

Rebecca		Overgaard		rovergaard@oldtappan.net
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Municipal Clerk

Stephanie		Wehmann		swehmann@alpinenj.org
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Registered Municipal Accountant

Jeffrey	C.	Bliss		jbliss@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gayle		Gerstein	12/31/2016	
John		Halbreich	12/31/2016	
Arthur		Frankel	12/31/2017	
Laurence		Shadek	12/31/2017	
Michael		Cacouris	12/31/2018	
Vicki		Frankel	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.162	\$3,190,160.00	21.18%	\$4,412.88
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.005	\$97,865.00	0.65%	\$136.20
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.304	\$5,934,795.00	39.40%	\$8,280.96
Regional School District			0.00%	\$0.00
County Purposes	0.296	\$5,780,565.25	38.37%	\$8,063.04
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$61,080.40	0.41%	\$81.72
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	0.770	\$15,064,465.65	100.00%	\$20,974.80

Total Taxable Valuation as of October 1, 2015 \$1,964,490,500.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$2,724,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.162	0.163	0.62%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,190,160.00	\$3,205,876.00	0.49%	\$15,716.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,412.88	\$4,440.12	0.62%	\$27.24

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,205,876.00
Municipal Library		
Municipal Open Space	ACTUAL	\$98,225.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,053,490.90
Regional School District		
County Purposes	ESTIMATED	\$5,896,176.56
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$62,302.01
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$15,316,070.47

Revenue Anticipated, Excluding Tax Levy	2,655,628.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,131,504.00
Total Non-Municipal Tax Levy	\$12,110,194.47
Amount to be Raised by Taxes - Before RUT	\$14,586,070.47
Reserve for Uncollected Taxes (RUT)	\$730,000.07
Total Amount to be Raised by Taxes	\$15,316,070.54

% of Tax Collections used to Calculate RUT 95.23%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	14,982,599.00
Total Tax Levy, CY 2015	15,113,451.00
% of Taxes Collected, CY 2015	99.13%

Delinquent Taxes - December 31, 2015 \$127,623.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	15.00%	\$150,000.00	\$1,000,000.00	\$1,150,000.00	\$1,150,000.00							
08	Local Revenue	-6.83%	(\$31,381.00)	\$459,381.00	\$428,000.00	\$428,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$410,627.00	\$410,627.00	\$410,627.00							
08	Uniform Construction Code Fees	-50.89%	(\$191,695.00)	\$376,695.00	\$185,000.00	\$185,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-50.35%	(\$23,494.00)	\$46,661.00	\$23,167.00	\$23,167.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-12.95%	(\$50,126.00)	\$386,960.00	\$336,834.00	\$336,834.00							
15	Receipts from Delinquent Taxes	-24.20%	(\$38,959.00)	\$160,959.00	\$122,000.00	\$122,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-13.20%	(\$502,530.00)	\$3,806,631.00	\$3,304,101.00	\$3,205,876.00	\$98,225.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-10.35%	(\$688,185.00)	\$6,647,914.00	\$5,959,729.00	\$5,861,504.00	\$98,225.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	2.81	1.00	3.13%	\$16,027.00	\$511,873.00	\$527,900.00	\$527,900.00								
21	0.19		1.15%	\$300.00	\$26,150.00	\$26,450.00	\$26,450.00								
22	1.00	4.00	5.42%	\$7,395.00	\$136,505.00	\$143,900.00	\$143,900.00								
23			-2.18%	(\$11,093.00)	\$509,514.00	\$498,421.00	\$498,421.00								
25	12.00	3.00	0.91%	\$17,924.00	\$1,975,072.00	\$1,992,996.00	\$1,992,996.00								
26	3.00	7.00	1.57%	\$7,100.00	\$452,388.00	\$459,488.00	\$459,488.00								
27		1.00	6.60%	\$2,796.00	\$42,361.00	\$45,157.00	\$45,157.00								
28			250.00%	\$5,000.00	\$2,000.00	\$7,000.00	\$7,000.00								
29			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
30			-13.81%	(\$24,324.00)	\$176,106.00	\$151,782.00	\$29,200.00	\$24,357.00	\$98,225.00						
31			3.22%	\$4,775.00	\$148,225.00	\$153,000.00	\$153,000.00								
32			81.00%	\$19,796.00	\$24,439.00	\$44,235.00	\$44,235.00								
35			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36			3.06%	\$15,960.00	\$521,351.00	\$537,311.00	\$537,311.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43		4.00	0.00%	\$0.00	\$34,200.00	\$34,200.00	\$34,200.00								
44			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
45			3.99%	\$22,880.00	\$573,509.00	\$596,389.00	\$596,389.00								
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			2.10%	\$15,000.00	\$715,000.00	\$730,000.00	\$730,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	19.00	20.00	1.70%	\$99,536.00	\$5,860,193.00	\$5,959,729.00	\$5,837,147.00	\$24,357.00	\$98,225.00	\$0.00	\$0.00	\$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>	<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					Open Space Trust Fund	\$148,704.00	May not be available as revenue source in future years.
	X				Payment of Green Acres Loan	\$148,704.00	Final loan payment budgeted in 2016

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$85,549,800.00	4.35%
2 Residential	655	\$1,784,324,700.00	90.83%
3A/3B Farm			0.00%
4A Commercial	18	\$94,616,000.00	4.82%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	735	\$1,964,490,500.00	100.00%

Average Ratio (%), Assessed to True Value	84.95%
Equalized Valuation, Taxable Properties	\$2,312,525,603.30

Total # of property tax appeals filed in 2015	County Tax Board	10.00
	State Tax Court	11.00
Number of 2015 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2015	
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$8,704,400.00	0.66%
15B Other Schools			0.00%
15C Public Property	57	\$956,463,200.00	72.22%
15D Church and Charities	2	\$3,229,300.00	0.24%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	3	\$356,012,500.00	26.88%
Total	63	\$1,324,409,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 67.42%

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 2015 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**

Prior Budget Year's Payments 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 Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments 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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Camp Alpine of Greater NY Councils Boy Scouts of America	Other	\$53,130.00	\$66,080,000.00	\$508,816.00															
Palisades Interstate Park Commission	Other	\$0.00		\$3,841,931.16															
Total Long Term Exemptions - Column Total		\$53,130.00	\$66,080,000.00	\$4,350,747.16	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					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				
															Total Long Term Exemptions - GRAND TOTAL		\$53,130.00	\$66,080,000.00	\$4,350,747.16

**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					
Supervisory Staff (Department Heads & Managers)	5.00	5.00	790,189.44	\$594,049.00	\$36,500.00	\$70,944.00	\$51,189.04	\$37,507.40
Police Officers (Including Superior Officers)	11.00	3.00	2,044,202.16	\$1,361,597.00	\$120,000.00	\$344,953.00	\$196,169.00	\$21,483.16
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	12.00	584,629.55	\$375,617.00	\$100,837.00	\$32,239.00	\$39,487.82	\$36,448.73
Totals	19.00	20.00	3,419,021.15	\$2,331,263.00	\$257,337.00	\$448,136.00	\$286,845.86	\$95,439.29

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.83	\$11,873.04	\$57,346.78	4.58	\$11,451.00	\$52,445.58
Parent & Child	1.00	\$21,252.84	\$21,252.84	1.00	\$19,532.16	\$19,532.16
Employee & Spouse (or Partner)	4.00	\$23,745.84	\$94,983.36	4.00	\$22,901.76	\$91,607.04
Family	6.17	\$33,125.88	\$204,386.68	6.00	\$30,803.16	\$184,818.96
Employee Cost Sharing Contribution (enter as negative -)			(\$89,493.74)			(\$65,134.55)
Subtotal	16.00		\$288,475.92	15.58		\$283,269.19
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$8,335.92	\$25,007.76	2	\$6,188.88	\$12,377.76
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	3.00		\$25,007.76	2.00		\$12,377.76
GRAND TOTAL	19.00		\$313,483.68	17.58		\$295,646.95

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
Michael Kavanagh	1436.00	\$107,814.88	X		
Michael Lizzi	1100.00	\$77,770.00	X		
Wendell Simpson	376.00	\$24,417.44	X		
Stuart Conboy	644.00	\$44,835.28	X		
Matthew Kent	1124.00	\$73,003.80	X		
Robert Colussi	1096.00	\$71,185.20	X		
Brian Prunk	804.00	\$50,764.56	X		
Arthur White	284.00	\$17,931.76	X		
Justin Fierro	220.00	\$13,758.80	X		
Brian Bourke	124.00	\$4,462.76	X		
Matthew Gough	12.00	\$439.20	X		
Chris Belcolle	127.50	\$78,496.60			X
Nancy Wehmann	68.80	\$16,384.03		X	
Catherine Booth	42.00	\$8,861.16		X	
Marilyn Hayward	30.00	\$8,710.80		X	
Stephanie Wehmann	0.50	\$96.15		X	
Ralph Wehmann	200.00	\$97,296.00		X	
Frank Rickenbaugh	55.30	\$20,230.95		X	
J. Stuart Davis	3.00	\$411.84		X	
Totals	7747.10	\$716,871.21			
Total Funds Reserved as of end of 2015		\$191,988.00			
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$38,223.00	\$38,223.00				
Notes Outstanding	\$2,455,750.00	\$2,455,750.00				
Bonds Outstanding	\$280,000.00	\$280,000.00				
Loans and Other Debt	\$166,803.00	\$166,803.00				
Total (Current Year)	\$2,940,776.00	\$0.00	\$2,940,776.00			
Population (2010 census)	<u>1,849</u>					
Per Capita Gross Debt	<u>\$1,590.47</u>					
Per Capita Net Debt	<u>\$1,590.47</u>					
3 Yr. Average Property Valuation	<u>\$2,356,280,249.33</u>					
Net Debt as % of 3 Year Avg Property Valuation	<u>0.12%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$142,347.00			
Bond Anticipation Notes - Interest			\$17,143.00			
Bonds - Principal			\$280,000.00			
Bonds - Interest			\$4,550.00			
Loans & Other Debt - Principal			\$149,885.61	\$3,383.00	\$3,383.00	\$10,150.00
Loans & Other Debt - Interest			\$2,414.18	\$178.00	\$142.00	\$213.00
Total			\$596,339.79	\$3,561.00	\$3,525.00	\$10,363.00
Total Principal			\$572,232.61	\$3,383.00	\$3,383.00	\$10,150.00
Total Interest			\$24,107.18	\$178.00	\$142.00	\$213.00
% of Total Current Year Budget			10.01%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aaa					
Year of Last Rating	2010					
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
Providing	Borough of Cresskill	Leaf Compost Facility	Interlocal Agreement - leaves	1/1/2014	12/31/2017	\$62,500.00
Receiving	Borough of Closter	Ambulance Services		ongoing	ongoing	\$6,000.00

USER FRIENDLY BUDGET SECTION - Notes

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