



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0202\_fba\_2020.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
Paul	H.	Tomasko	7/14/1905	boroclerk@alpinenj.org

**Chief Administrative Officer**

Paul	H.	Tomasko		boroclerk@alpinenj.org
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**Chief Financial Officer**

Marilyn		Hayward		mhayward@alpinenj.org
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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
Vicki		Frankel	12/31/2021	
Michael		Cacouris	12/31/2021	
Gayle		Gerstein	12/31/2022	
John		Halbreich	12/31/2022	
Arthur		Frankel	12/31/2020	
Laurence		Shadek	12/31/2020	

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2019 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.169	\$3,348,427.00	21.63%	\$4,689.75
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.005	\$99,473.00	0.64%	\$138.75
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.332	\$6,604,774.00	42.66%	\$21,927.85
Regional School District			0.00%	\$0.00
County Purposes	0.262	\$5,205,652.00	33.63%	\$13,638.81
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$222,974.00	1.44%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>0.779</b>	<b>\$15,481,300.00</b>	<b>100.00%</b>	<b>\$40,395.16</b>

Total Taxable Valuation as of October 1, 2019 \$1,998,092,200.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$2,775,000.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.169	0.172	1.78%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,348,427.00	\$3,440,778.00	2.76%	\$92,351.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,689.75	\$4,773.00	1.78%	\$83.25

**Current Year 2020 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,440,778.00
Municipal Library		
Municipal Open Space	ACTUAL	\$99,905.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,736,869.00
Regional School District		
County Purposes	ESTIMATED	\$5,309,766.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$227,434.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$15,814,752.00</b>

Revenue Anticipated, Excluding Tax Levy	2,766,755.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,397,533.00
Total Non-Municipal Tax Levy	\$12,373,974.00
Amount to be Raised by Taxes - Before RUT	\$15,004,752.00
Reserve for Uncollected Taxes (RUT)	\$810,000.15
<b>Total Amount to be Raised by Taxes</b>	<b>\$15,814,752.15</b>

% of Tax Collections used to Calculate RUT 94.88%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2019	15,266,026.00
Total Tax Levy, CY 2019	15,559,365.00
% of Taxes Collected, CY 2019	98.11%

Delinquent Taxes - December 31, 2019 \$293,339.00

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	7.08%	\$84,905.00	\$1,200,000.00	\$1,284,905.00	\$1,185,000.00	\$99,905.00						
08	Local Revenue	-6.76%	(\$31,907.00)	\$471,907.00	\$440,000.00	\$440,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$410,627.00	\$410,627.00	\$410,627.00							
08	Uniform Construction Code Fees	-8.12%	(\$19,884.00)	\$244,884.00	\$225,000.00	\$225,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-31.64%	(\$8,228.00)	\$26,006.00	\$17,778.00	\$17,778.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-2.80%	(\$6,500.00)	\$231,850.00	\$225,350.00	\$225,350.00							
15	Receipts from Delinquent Taxes	-0.15%	(\$393.00)	\$263,393.00	\$263,000.00	\$263,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-11.92%	(\$465,804.00)	\$3,906,582.00	\$3,440,778.00	\$3,440,778.00							
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								
	<b>Total</b>	<b>-6.63%</b>	<b>(\$447,811.00)</b>	<b>\$6,755,249.00</b>	<b>\$6,307,438.00</b>	<b>\$6,207,533.00</b>	<b>\$99,905.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	3.00		-1.52%	(\$8,530.00)	\$561,530.00	\$553,000.00	\$553,000.00									
21		2.00	30.63%	\$8,430.00	\$27,520.00	\$35,950.00	\$35,950.00									
22	1.00	4.00	2.42%	\$3,455.00	\$142,945.00	\$146,400.00	\$146,400.00									
23			2.17%	\$10,999.00	\$507,431.00	\$518,430.00	\$518,430.00									
25	12.00	5.00	0.42%	\$9,320.00	\$2,223,157.00	\$2,232,477.00	\$2,232,477.00									
26	3.00		29.83%	\$96,725.00	\$324,275.00	\$421,000.00	\$421,000.00									
27			5.78%	\$1,979.00	\$34,225.00	\$36,204.00	\$36,204.00									
28			-17.65%	(\$1,500.00)	\$8,500.00	\$7,000.00	\$7,000.00									
29			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00									
30			-5.71%	(\$9,160.00)	\$160,343.00	\$151,183.00	\$33,500.00	\$17,778.00	\$99,905.00							
31			-4.21%	(\$6,500.00)	\$154,500.00	\$148,000.00	\$148,000.00									
32			0.31%	\$220.00	\$70,180.00	\$70,400.00	\$70,400.00									
35			-50.00%	(\$5,000.00)	\$10,000.00	\$5,000.00	\$5,000.00									
36			4.02%	\$26,067.00	\$649,177.00	\$675,244.00	\$675,244.00									
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43		3.00	1.81%	\$655.00	\$36,195.00	\$36,850.00	\$36,850.00									
44			#DIV/0!	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00									
45			-3.53%	(\$16,605.00)	\$470,405.00	\$453,800.00	\$453,800.00									
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			2.53%	\$20,000.00	\$790,000.00	\$810,000.00	\$810,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	19.00	14.00	2.20%	\$135,555.00	\$6,171,883.00	\$6,307,438.00	\$6,189,755.00	\$17,778.00	\$99,905.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	59	\$81,023,400.00	4.06%	15A Public Schools	1	\$8,704,400.00	0.66%	
2 Residential	657	\$1,822,912,800.00	91.23%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	57	\$956,463,200.00	72.22%	
4A Commercial	18	\$94,156,000.00	4.71%	15D Church and Charities	2	\$3,229,300.00	0.24%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments			0.00%	15F Other Exempt	3	\$356,012,500.00	26.88%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
<b>Total</b>	<b>734</b>	<b>\$1,998,092,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>63</b>	<b>\$1,324,409,400.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		102.10%		Percentage of Exempt vs. Non-Exempt Properties				66.28%
Equalized Valuation, Taxable Properties		\$1,956,995,298.73						
Total # of property tax appeals filed in 2019		County Tax Board		8.00				
		State Tax Court		13.00				
Number of 2019 County Tax Board decisions appealed to Tax Court				2.00				
Number of pending property tax appeals in State Tax Court				16.00				
Amount paid out by municipality for tax appeals in 2019				\$50,009.64				

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 2019 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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								
Supervisory Staff (Department Heads & Managers)	4.00	3.00	548,817.61	\$402,383.00	\$26,800.00	\$52,864.00	\$33,938.11	\$32,832.50
Police Officers (Including Superior Officers)	12.00	0.00	2,713,098.64	\$1,825,695.00	\$90,000.00	\$544,057.00	\$225,569.06	\$27,777.58
Fire Fighters (Including Superior Officers)	0.00	29.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	3.00	10.00	454,970.03	\$240,745.00	\$105,738.00	\$24,902.00	\$57,079.08	\$26,505.95
<b>Totals</b>	<b>19.00</b>	<b>42.00</b>	<b>3,716,886.28</b>	<b>\$2,468,823.00</b>	<b>\$222,538.00</b>	<b>\$621,823.00</b>	<b>\$316,586.25</b>	<b>\$87,116.03</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$11,543.52	\$34,630.56	5.00	\$12,086.04	\$60,430.20
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	5.00	\$23,087.04	\$115,435.20	4.00	\$24,172.08	\$96,688.32
Family	9.00	\$32,206.32	\$289,856.88	8.00	\$33,720.00	\$269,760.00
Employee Cost Sharing Contribution (enter as negative - )			(\$123,336.39)			(\$137,455.41)
<b>Subtotal</b>	<b>17.00</b>		<b>\$316,586.25</b>	<b>17.00</b>		<b>\$289,423.11</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	3	\$3,690.84	\$11,072.52	3	\$2,987.12	\$8,961.36
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 - )						
<b>Subtotal</b>	<b>3.00</b>		<b>\$11,072.52</b>	<b>3.00</b>		<b>\$8,961.36</b>
<b>GRAND TOTAL</b>	<b>20.00</b>		<b>\$327,658.77</b>	<b>20.00</b>		<b>\$298,384.47</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)?**

<b>YES</b>
<b>YES</b>

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



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

			Current Year	2021	2022	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				
<b>Municipal Purposes</b>						
Debt Authorized	\$166,054.00	\$166,054.00				
Notes Outstanding	\$2,517,161.00	\$2,517,161.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$6,768.00	\$6,768.00				
<b>Total (Current Year)</b>	<b>\$2,689,983.00</b>	<b>\$0.00</b>	<b>\$2,689,983.00</b>			
Population (2010 census)	<u>1,849</u>					
Per Capita Gross Debt	<u>\$1,454.83</u>					
Per Capita Net Debt	<u>\$1,454.83</u>					
3 Yr. Average Property Valuation		<u>\$2,136,802,527.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.13%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$400,000.00			
Bond Anticipation Notes - Interest			\$50,345.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$3,384.00	\$3,384.00	\$0.00	
Loans & Other Debt - Interest			\$36.00	\$18.00	\$0.00	
<b>Total</b>			\$453,765.00	\$3,402.00	\$0.00	\$0.00
Total Principal			\$403,384.00	\$3,384.00	\$0.00	\$0.00
Total Interest			\$50,381.00	\$18.00	\$0.00	\$0.00
% of Total Current Year Budget			7.19%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>					

**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
<b>Providing</b>	Borough of Cresskill	Leaf Compost Facility	Interlocal Agreement - Leaves	1/1/2018	12/31/2021	\$67,500.00
<b>Receiving</b>	Borough of Closter	Ambulance Services		ongoing	ongoing	\$6,000.00



**USER FRIENDLY BUDGET SECTION - Notes**

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