



# State of New Jersey Local Government Services

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

**MUNICIPALITY:** 0202 Alpine Borough - County of Bergen

Introduced

**Municode:** 0202

**Filename:** 0202\_fbi\_2021.xlsm

**Website:** www.alpinenj07620.org

**Phone Number:** 201-784-2900

**Mailing Address:** 100 Church Street

[Email the UFB if not using Outlook](#)

**Municipality:** ALPINE **State:** NJ **Zip:** 07620

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	H	Tomasko	12/31/2022	boroclerk@alpinenj.org

**Chief Administrative Officer**

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

Marilyn		Hayward		<a href="mailto:mhayward@alpinenj.org">mhayward@alpinenj.org</a>
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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	
Arthur		Frankel	12/31/2023	
Laurence		Shadek	12/31/2023	
Scott		Bosworth	12/31/2022	



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.172	\$3,440,778.00	22.71%	\$5,918.14	Municipal Purpose Tax	ACTUAL	\$3,533,045.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$99,905.00	0.66%	\$5.00	Municipal Open Space	ACTUAL	\$99,557.00
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	0.339	\$6,766,743.00	44.66%	\$22,939.26	Local School District	ESTIMATED	\$6,902,077.86
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.233	\$4,649,527.89	30.68%	\$10,847.35	County Purposes	ESTIMATED	\$4,742,518.45
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	\$195,912.43	1.29%	\$19.59	County Open Space	ESTIMATED	\$199,830.68
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>0.759</b>	<b>\$15,152,866.32</b>	<b>100.00%</b>	<b>\$39,729.34</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$15,477,028.99</b>
Total Taxable Valuation as of October 1, 2020 <span style="float: right;"><u>\$1,991,132,500.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>2,755,898.00</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$2,762,000.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>5,458,943.00</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$11,943,983.99</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$14,647,028.99</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$830,000.02</u></span>		
0.172	0.177	2.91%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$15,477,029.01</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>94.64%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,440,778.00	\$3,533,045.00	2.68%	\$92,267.00		<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2020 <span style="float: right;"><u>14,780,817.00</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <span style="float: right;"><u>15,172,318.00</u></span>		
\$5,918.14	\$4,888.74	-17.39%	(\$1,029.40)		% of Taxes Collected, CY 2020 <span style="float: right;"><u>97.42%</u></span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2020 <span style="float: right;"><u>\$365,999.00</u></span>		

**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	-2.99%	(\$35,443.00)	\$1,185,000.00	\$1,149,557.00	\$1,050,000.00	\$99,557.00						
08	Local Revenue	-23.79%	(\$128,130.00)	\$538,630.00	\$410,500.00	\$410,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$410,627.00	\$410,627.00	\$410,627.00							
08	Uniform Construction Code Fees	-3.79%	(\$9,851.00)	\$259,851.00	\$250,000.00	\$250,000.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	12.33%	\$2,613.00	\$21,188.00	\$23,801.00	\$23,801.00							
10	Public and Private Revenue	62.53%	\$109,250.00	\$174,720.00	\$283,970.00	\$283,970.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	11.48%	\$33,661.00	\$293,339.00	\$327,000.00	\$327,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-8.86%	(\$343,463.00)	\$3,876,508.00	\$3,533,045.00	\$3,533,045.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-5.49%</b>	<b>(\$371,363.00)</b>	<b>\$6,759,863.00</b>	<b>\$6,388,500.00</b>	<b>\$6,288,943.00</b>	<b>\$99,557.00</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 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	3.00	1.00	10.43%	\$52,526.00	\$503,774.00	\$556,300.00	\$556,300.00								
21	Land-Use Administration		2.00	-21.70%	(\$7,800.00)	\$35,950.00	\$28,150.00	\$28,150.00								
22	Uniform Construction Code	1.00	4.00	0.34%	\$500.00	\$146,400.00	\$146,900.00	\$146,900.00								
23	Insurance			10.78%	\$56,035.00	\$519,753.00	\$575,788.00	\$575,788.00								
25	Public Safety	12.00	5.00	-0.20%	(\$4,545.00)	\$2,327,135.00	\$2,322,590.00	\$2,322,590.00								
26	Public Works	3.00		7.75%	\$28,856.00	\$372,144.00	\$401,000.00	\$401,000.00								
27	Health and Human Services			2.41%	\$853.00	\$35,351.00	\$36,204.00	\$36,204.00								
28	Parks and Recreation			0.00%	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00								
29	Education (including Library)			-33.33%	(\$500.00)	\$1,500.00	\$1,000.00	\$1,000.00								
30	Unclassified			78.01%	\$121,270.00	\$155,446.00	\$276,716.00	\$153,358.00	\$23,801.00	\$99,557.00						
31	Utilities and Bulk Purchases			-4.83%	(\$7,231.00)	\$149,731.00	\$142,500.00	\$142,500.00								
32	Landfill / Solid Waste Disposal			-0.71%	(\$500.00)	\$70,400.00	\$69,900.00	\$69,900.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			11.01%	\$74,392.00	\$675,614.00	\$750,006.00	\$750,006.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		3.00	-3.66%	(\$1,350.00)	\$36,850.00	\$35,500.00	\$35,500.00								
44	Capital			100.00%	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00								
45	Debt			-30.08%	(\$136,496.00)	\$453,800.00	\$317,304.00	\$317,304.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.47%	\$20,000.00	\$810,000.00	\$830,000.00	\$830,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>19.00</b>	<b>15.00</b>	<b>3.19%</b>	<b>\$201,010.00</b>	<b>\$6,310,848.00</b>	<b>\$6,511,858.00</b>	<b>\$6,388,500.00</b>	<b>\$23,801.00</b>	<b>\$99,557.00</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  
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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# 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			0.00%
3A/3B Farm			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			0.00%
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%			
Equalized Valuation, Taxable Properties				\$1,956,995,298.73			
Total # of property tax appeals filed in 2020				County Tax Board			
				33.00			
				State Tax Court			
				19.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				7.00			
Number of pending property tax appeals in State Tax Court				28.00			
Amount paid out by municipality for tax appeals in 2020				\$30,096.72			

Percentage of Exempt vs.  
Non-Exempt Properties                      66.28%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	610,093.00	\$438,995.00	\$35,908.00	\$63,830.00	\$35,030.00	\$36,330.00
Police Officers (Including Superior Officers)	12.00	0.00	2,914,654.00	\$1,893,023.00	\$125,000.00	\$612,771.00	\$254,599.00	\$29,261.00
Fire Fighters (Including Superior Officers)		31.00	0.00	\$0.00				
All Other Union Employees not listed above			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	3.00	10.00	432,719.00	\$238,028.00	\$76,152.00	\$25,547.00	\$68,714.00	\$24,278.00
<b>Totals</b>	<b>19.00</b>	<b>44.00</b>	<b>3,957,466.00</b>	<b>\$2,570,046.00</b>	<b>\$237,060.00</b>	<b>\$702,148.00</b>	<b>\$358,343.00</b>	<b>\$89,869.00</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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3.00	\$11,743.92	\$35,231.76	3.00	\$11,543.52	\$34,630.56
Parent & Child	0.00	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	5.00	\$23,487.96	\$117,439.80	5.00	\$23,087.04	\$115,435.20
Family	10.00	\$32,765.52	\$327,655.20	9.00	\$32,206.32	\$289,856.88
Employee Cost Sharing Contribution (enter as negative - )			(\$121,983.73)			(\$123,336.39)
<b>Subtotal</b>	<b>18.00</b>		<b>\$358,343.03</b>	<b>17.00</b>		<b>\$316,586.25</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$4,055.88	\$12,167.64	3	\$3,690.84	\$11,072.52
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>\$12,167.64</b>	<b>3.00</b>		<b>\$11,072.52</b>
<b>GRAND TOTAL</b>	<b>21.00</b>		<b>\$370,510.67</b>	<b>20.00</b>		<b>\$327,658.77</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>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2022	2023	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$471,000.00		\$471,000.00				
Notes Outstanding	\$2,637,999.00		\$2,637,999.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$3,108,999.00</b>	<b>\$0.00</b>	<b>\$3,108,999.00</b>	<b>\$317,304.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	1,849						
Per Capita Gross Debt	\$1,681.45						
Per Capita Net Debt	\$1,681.45						
3 Yr. Average Property Valuation		\$2,046,233,397.00					
Net Debt as % of 3 Year Avg Property Valuation		0.15%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$300,000.00			
Bond Anticipation Notes - Interest				\$13,885.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal				\$3,401.00			
Loans & Other Debt - Interest				\$18.00			
<b>Total</b>				\$317,304.00	\$0.00	\$0.00	\$0.00
Total Principal				\$303,401.00	\$0.00	\$0.00	\$0.00
Total Interest				\$13,903.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				4.87%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<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**

<b>Providing or Receiving Services?</b>	<b>Providing Services To/Receiving Services From</b>	<b>Type of Shared Service Provided</b>	<b>Notes (Enter more specifics if needed)</b>	<b>Begin Date</b>	<b>End Date</b>	<b>Amount to be Received/Paid</b>
<b>Providing</b>	Borough of Cresskill	Leaf Compost Facility	Interlocal Agreement - Leaves	1/1/2018	12/31/2021	\$70,000.00
<b>Receiving</b>	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)
