



State of New Jersey Local Government Services

Year: 2015 **Municipal User Friendly Budget**

MUNICIPALITY: 0202 Alpine Borough - County of Bergen Adopted

Municode: 0202 **Filename:** 0202_fba_2015.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	12/31/2018	boroclerk@alpinenj.org

Chief Administrative Officer

Paul	H.	Tomasko		
------	----	---------	--	--

Chief Financial Officer

Rebecca		Overgaard		rovergaard@oldtappan.net
---------	--	-----------	--	--------------------------

Municipal Clerk

Nancy		Wehmann (Acting)		nwehmann@alpinenj.org
-------	--	------------------	--	-----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Cacouris	12/31/2015	
Vicki		Frankel	12/31/2015	
Gayle		Gerstein	12/31/2016	
John		Halbreich	12/31/2016	
Arthur		Frankel	12/31/2017	
Laurence	A.	Shadek	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.160	\$3,142,150.00	21.64%	\$4,342.24	Municipal Purpose Tax	ACTUAL	\$3,190,160.00
Municipal Library	0.000		0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$98,018.00	0.67%	\$135.69	Municipal Open Space	ACTUAL	\$97,865.00
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000		0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.297	\$5,818,441.00	40.07%	\$8,060.27	Local School District	ESTIMATED	\$5,934,810.00
Regional School District	0.000		0.00%	\$0.00	Regional School District		
County Purposes	0.276	\$5,405,184.89	37.22%	\$7,490.36	County Purposes	ESTIMATED	\$5,513,289.00
County Library	0.000		0.00%	\$0.00	County Library		
County Board of Health	0.000		0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$58,459.63	0.40%	\$81.42	County Open Space	ESTIMATED	\$59,629.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	0.741	\$14,522,253.52	100.00%	\$20,109.98	Total ESTIMATED amount to be raised by taxes		\$14,795,753.00
Total Taxable Valuation as of October 1, 2014 <u>\$1,957,304,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,552,000.00</u>		
Current Year Average Residential Assessment <u>\$2,713,897.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>5,027,160.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$11,605,593.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$14,080,753.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$715,000.96</u>		
	0.160	0.163	1.88%		Total Amount to be Raised by Taxes <u>\$14,795,753.96</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.17%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$3,142,150.00	\$3,190,160.00	1.53%	\$48,010.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014 <u>14,339,529.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <u>14,537,580.00</u>		
	\$4,342.24	\$4,423.65	1.88%	\$81.42	% of Taxes Collected, CY 2014 <u>98.64%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$162,720.00</u>		

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	-4.76%	(\$50,000.00)	\$1,050,000.00	\$1,000,000.00	\$1,000,000.00							
08	Local Revenue	-6.76%	(\$29,873.00)	\$442,118.00	\$412,245.00	\$412,245.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$410,627.00	\$410,627.00	\$410,627.00							
08	Uniform Construction Code Fees	-12.98%	(\$23,865.00)	\$183,865.00	\$160,000.00	\$160,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	2.87%	\$738.00	\$25,755.00	\$26,493.00	\$26,493.00							
08	Other Special Items	14.80%	\$50,351.00	\$340,284.00	\$390,635.00	\$390,635.00							
15	Receipts from Delinquent Taxes	45.51%	\$47,539.00	\$104,461.00	\$152,000.00	\$152,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-10.04%	(\$367,066.00)	\$3,655,091.00	\$3,288,025.00	\$3,190,160.00	\$97,865.00						
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	-5.99%	(\$372,176.00)	\$6,212,201.00	\$5,840,025.00	\$5,742,160.00	\$97,865.00	\$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	2.70	1.00	1.12%	\$5,902.00	\$526,803.00	\$532,705.00	\$532,705.00								
21	0.19		-27.06%	(\$9,700.00)	\$35,850.00	\$26,150.00	\$26,150.00								
22	1.00	4.00	-1.60%	(\$2,200.00)	\$137,311.00	\$135,111.00	\$135,111.00								
23			-1.01%	(\$5,223.00)	\$514,737.00	\$509,514.00	\$509,514.00								
25	12.00	3.00	3.10%	\$58,885.00	\$1,899,664.00	\$1,958,549.00	\$1,958,549.00								
26	3.00	7.00	2.30%	\$10,700.00	\$466,127.00	\$476,827.00	\$476,827.00								
27		1.00	-3.31%	(\$1,492.00)	\$45,043.00	\$43,551.00	\$43,551.00								
28			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
29			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
30	0.11		184.13%	\$99,513.00	\$54,045.00	\$153,558.00	\$29,200.00	\$26,493.00	\$97,865.00						
31			-6.39%	(\$10,000.00)	\$156,500.00	\$146,500.00	\$146,500.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			-50.00%	(\$10,000.00)	\$20,000.00	\$10,000.00	\$10,000.00								
36			-3.87%	(\$20,978.00)	\$542,329.00	\$521,351.00	\$521,351.00								
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	1.79%	\$600.00	\$33,600.00	\$34,200.00	\$34,200.00								
44			-100.00%	(\$15,000.00)	\$15,000.00	\$0.00	\$0.00								
45			1.39%	\$7,850.00	\$565,659.00	\$573,509.00	\$573,509.00								
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			2.14%	\$15,000.00	\$700,000.00	\$715,000.00	\$715,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	19.00	20.00	2.17%	\$123,857.00	\$5,716,168.00	\$5,840,025.00	\$5,715,667.00	\$26,493.00	\$97,865.00	\$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, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	61	\$83,347,200.00	4.26%
2 Residential	656	\$1,780,316,500.00	90.96%
3A/3B Farm			0.00%
4A Commercial	18	\$93,641,000.00	4.78%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	735	\$1,957,304,700.00	100.00%

Average Ratio (%), Assessed to True Value	80.19%
Equalized Valuation, Taxable Properties	\$2,440,833,894.50

Total # of property tax appeals filed in 2014	County Tax Board	16.00
	State Tax Court	8.00
Number of 2014 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		12.00

Amount paid out by municipality for tax appeals in 2014	\$46,449.26
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2014 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 7.89%

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 2014 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 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	
				\$489,652.80	Camp Alpine of Greater NY Council	Other	\$53,130.00	\$66,080,000.00	\$489,652.80											
					Boy Scouts of America			column not wide enough												
					Palisades Interstate Park Commission	Other	\$0.00		\$3,768,983.10											
					* Per letter from County of Bergen Board of Taxation attached															
Total Long Term Exemptions - Column Total		0.00	0.00	489,652.80	Total Long Term Exemptions - Column Total		\$53,130.00	\$66,080,000.00	\$4,258,635.90	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		\$53,130.00	\$66,080,000.00	\$4,748,288.70	Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL		\$53,130.00	\$66,080,000.00	\$4,748,288.70	

**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					
Supervisory Staff (Department Heads & Managers)	4.00	4.00	697,682.39	\$515,977.00	\$21,871.59	\$83,622.90	\$47,059.72	\$29,151.18
Police Officers (Including Superior Officers)	11.00	3.00	2,091,396.33	\$1,378,871.00	\$110,000.00	\$320,700.00	\$260,236.70	\$21,588.63
Fire Fighters (Including Superior Officers)	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	4.00	13.00	607,491.05	\$340,258.25	\$159,022.16	\$27,528.10	\$42,487.58	\$38,194.96
Totals	19.00	20.00	3,396,569.77	\$2,235,106.25	\$290,893.75	\$431,851.00	\$349,784.00	\$88,934.77

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	4.58	\$11,451.00	\$52,445.58
Parent & Child	1.00	\$19,532.16	\$19,532.16
Employee & Spouse (or Partner)	4.00	\$22,901.76	\$91,607.04
Family	6.00	\$30,803.16	\$184,818.96
Employee Cost Sharing Contribution (enter as negative -)			(\$65,134.55)
Subtotal	15.58	\$84,688.08	\$283,269.19
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	2	\$6,188.88	\$12,377.76
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	2.00	\$6,188.88	\$12,377.76
GRAND TOTAL	17.58	\$90,876.96	\$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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt		Current Year	2016	2017	All Additional Future
		Deductions			Budget	Budget	Budget	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	\$116,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$21,681.00			
0			\$0.00	Bonds - Principal	\$270,000.00			
0			\$0.00	Bonds - Interest	\$13,488.00			
0			\$0.00	Loans & Other Debt - Principal	\$148,705.00			
0			\$0.00	Loans & Other Debt - Interest	\$3,635.00			
0			\$0.00					
0			\$0.00	Total	\$573,509.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized	\$38,223.00		\$38,223.00	Total Principal	\$534,705.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$2,168,000.00		\$2,168,000.00	Total Interest	\$38,804.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$550,000.00		\$550,000.00	% of Total Current Year Budget	9.82%			
Loans and Other Debt	\$313,801.00		\$313,801.00					
Total (Current Year)	\$3,070,024.00	\$0.00	\$3,070,024.00					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aaa			
				Year of Last Rating	2010			
				Mark "X" if Municipality has no bond rating				
Population (2010 census)	1,849							
Per Capita Gross Debt	\$1,660.37							
Per Capita Net Debt	\$1,660.37							
3 Yr. Average Property Valuation		\$2,347,794,100.33						
Net Debt as % of 3 Year Avg Property Valuation		0.13%						

USER FRIENDLY BUDGET SECTION - Notes

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