



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0001 Select your Local Government Adopted

Municode: 0001 Filename: 0001\_fba\_2025.xlsm

Website: www.alpinenj07620.org

Phone Number: 201-784-2900

Mailing Address: 100 Church Street

Municipality: Alpine State: NJ Zip: 07620

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	H	Tomasko	7/18/1905	boroclerk@alpinenj.org

Chief Administrative Officer

Paul	H	Tomasko	boroclerk@alpinenj.org
------	---	---------	------------------------

Chief Financial Officer

Cert. Number

Marilyn		Hayward	N-1586	cfo@alpinenj.org
---------	--	---------	--------	------------------

Municipal Clerk

Stephanie		Wehmann	C-1802	swehmann@alpinenj.org
-----------	--	---------	--------	-----------------------

Registered Municipal Accountant

Jeffrey	C.	Bliss	CR00429	jbliss@lvhpa.com
---------	----	-------	---------	------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gayle		Gerstein	12/31/2025	
Scott		Bosworth	12/31/2025	
Arthur		Frankel	12/31/2026	
David		Kupferschmid	12/31/2026	
Steven		Cohen	12/31/2027	
George		Abad	12/31/2027	

Government Type: Borough

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.198	\$3,937,347.00	24.25%	\$5,468.76	Municipal Purpose Tax	ACTUAL	\$4,106,626.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$99,308.00	0.61%	\$138.10	Municipal Open Space	ACTUAL	\$100,462.00
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	0.373	\$7,407,523.00	45.62%	\$10,302.26	Local School District	ESTIMATED	\$7,555,673.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.231	\$4,586,026.00	28.25%	\$6,380.22	County Purposes	ESTIMATED	\$4,677,747.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$206,124.00	1.27%	\$303.82	County Open Space	ESTIMATED	\$194,269.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	0.818	\$16,236,328.00	100.00%	\$22,593.16	Total ESTIMATED amount to be raised by taxes		\$16,634,777.00
Total Taxable Valuation as of	October 1, 2024	\$1,986,151,200.00					
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment	\$2,783,000.00						
Prior Year (2024) Average Residential Assessment	\$2,762,000.00						
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year		Current Year	% Change (+/-)				
0.198		0.204	3.03%				
Comparison - Municipal Purposes Tax Levy							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$3,937,347.00		\$4,106,626.00	4.30%	\$169,279.00			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$5,468.76		\$5,677.32	3.81%	\$208.56			
Sheet UFB-1							

Revenue Anticipated, Excluding Tax Levy	3,121,768.00	
Budget Appropriations, before Reserve for Uncollected Taxes	6,333,394.00	
Total Non-Municipal Tax Levy	\$12,528,151.00	
Amount to be Raised by Taxes - Before RUT	\$15,739,777.00	
Reserve for Uncollected Taxes (RUT)	\$895,000.00	
Total Amount to be Raised by Taxes	\$16,634,777.00	
% of Tax Collections used to Calculate RUT	94.61%	
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2024	15,837,759.00	
Total Tax Levy, CY 2024	16,315,034.00	
% of Taxes Collected, CY 2024	97.07%	
Delinquent Taxes - December 31, 2024	\$475,077.00	

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	-4.21%	(\$45,000.00)	\$1,070,000.00	\$1,025,000.00	\$1,025,000.00							
08	Local Revenue	-7.03%	(\$48,654.00)	\$691,654.00	\$643,000.00	\$643,000.00							
09	State Aid (without offsetting appropriation)	-9.21%	(\$42,286.00)	\$458,955.00	\$416,669.00	\$416,669.00							
08	Uniform Construction Code Fees	-7.41%	(\$30,016.00)	\$405,016.00	\$375,000.00	\$375,000.00							
	<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	-35.01%	(\$19,975.00)	\$57,048.00	\$37,073.00	\$37,073.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-4.01%	(\$10,369.00)	\$258,395.00	\$248,026.00	\$248,026.00							
15	Receipts from Delinquent Taxes	46.46%	\$119,586.00	\$257,414.00	\$377,000.00	\$377,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.09%	(\$266,524.00)	\$4,373,150.00	\$4,106,626.00	\$4,106,626.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-100.00%	(\$99,726.00)	\$99,726.00	\$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	-5.77%	(\$442,964.00)	\$7,671,358.00	\$7,228,394.00	\$7,228,394.00	\$0.00	\$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	2.00	4.00	2.45%	\$15,106.00	\$617,094.00	\$632,200.00	\$632,200.00								
21	Land-Use Administration			7.29%	\$1,750.00	\$24,000.00	\$25,750.00	\$25,750.00								
22	Uniform Construction Code	1.00	3.00	11.87%	\$20,950.00	\$176,550.00	\$197,500.00	\$197,500.00								
23	Insurance			18.33%	\$125,253.00	\$683,447.00	\$808,700.00	\$808,700.00								
25	Public Safety	13.00	2.00	6.85%	\$158,750.00	\$2,316,290.00	\$2,475,040.00	\$2,475,040.00								
26	Public Works	3.00		-5.38%	(\$31,300.00)	\$581,400.00	\$550,100.00	\$550,100.00								
27	Health and Human Services			-0.43%	(\$150.00)	\$35,000.00	\$34,850.00	\$34,850.00								
28	Parks and Recreation			1.63%	\$209.00	\$12,791.00	\$13,000.00	\$13,000.00								
29	Education (including Library)			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
30	Unclassified			-9.64%	(\$18,936.00)	\$196,471.00	\$177,535.00	\$40,000.00	\$37,073.00	\$100,462.00						
31	Utilities and Bulk Purchases			-5.05%	(\$10,000.00)	\$198,200.00	\$188,200.00	\$188,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-3.30%	(\$30,774.00)	\$932,255.00	\$901,481.00	\$901,481.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		4.00	-2.50%	(\$800.00)	\$32,000.00	\$31,200.00	\$31,200.00								
44	Capital			400.00%	\$48,000.00	\$12,000.00	\$60,000.00	\$60,000.00								
45	Debt			3.06%	\$10,030.00	\$327,270.00	\$337,300.00	\$337,300.00								
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			1.70%	\$15,000.00	\$880,000.00	\$895,000.00	\$895,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		19.00	13.00	4.31%	\$303,088.00	\$7,025,768.00	\$7,328,856.00	\$7,191,321.00	\$37,073.00	\$100,462.00	\$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, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	52	\$63,133,100.00	3.14%	15A	Public Schools	1	\$8,704,400.00	0.66%
2	Residential	666	\$1,853,290,100.00	92.24%	15B	Other Schools	0		0.00%
3A/3B	Farm	0		0.00%	15C	Public Property	58	\$956,878,200.00	72.23%
4A	Commercial	16	\$92,812,800.00	4.62%	15D	Church and Charities	2	\$3,229,300.00	0.24%
4B	Industrial	0		0.00%	15E	Cemeteries & Graveyards	0		0.00%
4C	Apartments	0		0.00%	15F	Other Exempt	4	\$356,012,500.00	26.87%
5A/5B	Railroad	0		0.00%					
6A/6B	Business Personal Property	0		0.00%					
Total		734	\$2,009,236,000.00	100.00%					
Average Ratio (%), Assessed to True Value		94.96%							
Equalized Valuation, Taxable Properties		\$2,115,876,158.38							
Total # of property tax appeals filed in 2024		County Tax Board	6.00						
		State Tax Court	6.00						
Number of 2024 County Tax Board decisions appealed to Tax Court		1.00							
Number of pending property tax appeals in State Tax Court		23.00							
Amount paid out by municipality for tax appeals in 2024		\$0.00							

Total	65	\$1,324,824,400.00	100.00%

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

[illegible]

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate



**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)	2.00	5.00	614,821.00	\$435,903.00	\$36,252.00	\$106,546.00		\$36,120.00
Police Officers (Including Superior Officers)	13.00		2,926,584.56	\$1,985,588.00	\$175,000.00	\$734,667.56		\$31,329.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above								
All Other Non-Union Employees not listed above	4.00	7.00	512,498.00	\$399,731.00	\$25,122.00	\$54,695.00		\$32,950.00
Totals	19.00	12.00	4,053,903.56	\$2,821,222.00	\$236,374.00	\$895,908.56	\$0.00	\$100,399.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or 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	7.00	\$18,136.20	\$126,953.40	7.00	\$15,555.12	\$108,885.84
Parent & Child	1.00	\$32,463.84	\$32,463.84	1.00	\$15,159.27	\$15,159.27
Employee & Spouse (or Partner)	4.00	\$12,090.80	\$48,363.20	4.00	\$31,110.24	\$124,440.96
Family	8.00	\$50,600.04	\$404,800.32	7.00	\$43,398.84	\$303,791.88
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	20.00		\$612,580.76	19.00		\$552,277.95
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	4	\$5,263.44	\$21,053.76			\$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	4.00		\$21,053.76	0.00		\$0.00
<b>GRAND TOTAL</b>	24.00		\$633,634.52	19.00		\$552,277.95

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 ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	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			
POLICE CHIEF	1,848.00	\$191,027.76											
POLICE LIEUTENANT	1,864.00	\$167,815.92											
POLICE SERGEANT	496.00	\$43,479.35											
POLICE SERGEANT	1,562.00	\$131,739.08											
POLICE SERGEANT	586.00	\$49,254.56											
PATROLMAN	712.00	\$56,013.04											
PATROLMAN	400.00	\$30,928.00											
PATROLMAN	122.00	\$9,507.46											
PATROLMAN	444.00	\$34,001.52											
PATROLMAN	76.00	\$2,911.56											
PATROLMAN	76.00	\$2,911.56											
PATROLMAN	100.00	\$3,831.00											
PATROLMAN	26.00	\$827.84											
BOROUGH CLERK	45.00	\$19,782.00											
DPW SUPERINTENDENT	26.30	\$14,819.70											
DPW OPERATOR ONE	31.00	\$10,326.72											
BLDG DEPARTMENT TECHNICAL ASSISTANT	75.50	\$22,936.90											
DEPUTY BOROUGH CLERK	0.30	\$52.27											

**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 Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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**

	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 Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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]

Gross Debt			Deductions	Net Debt
Local School Debt			\$0.00	
Regional School Debt			\$0.00	
<u>Utility Fund Debt</u>				
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
<u>Municipal Purposes</u>				
Debt Authorized (BNI)	\$401,351.00		\$401,351.00	
Notes Outstanding	\$2,054,000.00		\$2,054,000.00	
Bonds Outstanding			\$0.00	
Loans and Other Debt			\$0.00	
Total (Current Year)	\$2,455,351.00	\$0.00	\$2,455,351.00	
Population (2020 census)	1,762			
Per Capita Gross Debt	\$1,393.50			
Per Capita Net Debt	\$1,393.50			
3 Year Average Property Valuation	\$2,018,396,052.00			
Net Debt as % of 3 Year Average Property Valuation	0.12%			

Current Year Budget		2026 Budget	2027 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	\$250,000.00			
Bond Anticipation Notes - Interest	\$87,300.00			
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	\$337,300.00	\$0.00	\$0.00	\$0.00
Total Principal	\$250,000.00	\$0.00	\$0.00	\$0.00
Total Interest	\$87,300.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	4.60%			
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				
Year of Last Rating				
Mark "X" if Municipality has no bond rating	X			

Sheet UFB-10



**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)
