



State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY: 0235 Midland Park Borough - County of Bergen

Introduced

Municode: 0235

Filename: 0235_fbi_2017.xlsm

Website: www.midlandparknj.org

Phone Number:

201-445-5720

Mailing Address:

280 Godwin Ave

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

Municipality: Midland Park State: NJ Zip: 07432

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Harry		Shortway Jr	12/31/2018	mayor@midlandpark-nj.org

Chief Administrative Officer

Adeline	M	Hanna		clerk@midlandpark-nj.org
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Chief Financial Officer

Laurie		O'Hanlon		finance@midlandpark-nj.org
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Municipal Clerk

Adeline	M	Hanna		clerk@midlandpark-nj.org
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Registered Municipal Accountant

Mark	W	Bednarz		mbednarz@dgdcpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lorraine		DeLuca	12/31/2017	
Mark		Braunius	12/31/2017	
Kenneth		Kruis	12/31/2018	
Robert		Sansone	12/31/2018	
Nancy		Cronk Peet	12/31/2019	
Jerry		Iannone	12/31/2019	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.664	\$7,075,201.29	23.19%	\$2,615.93	Municipal Purpose Tax	ACTUAL	\$7,696,205.73
Municipal Library	0.037	\$394,456.20	1.29%	\$145.77	Municipal Library	ACTUAL	\$409,575.00
Municipal Open Space	0.010	\$106,530.61	0.35%	\$39.40	Municipal Open Space	ACTUAL	\$106,854.61
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	1.877	\$19,990,599.00	65.51%	\$7,394.72	Local School District	ESTIMATED	\$20,590,316.97
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.274	\$2,916,263.75	9.56%	\$1,079.46	County Purposes	ESTIMATED	\$3,011,511.39
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$29,967.35	0.10%	\$11.82	County Open Space	ESTIMATED	\$30,951.49
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2016		
					Total Tax Levy, CY 2016		
					% of Taxes Collected, CY 2016		
					Delinquent Taxes - December 31, 2016		

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.664	0.720	8.43%	

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,075,201.29	\$7,696,205.73	8.78%	\$621,004.44

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,615.93	\$2,836.55	8.43%	\$220.62

Sheet UFB-1			
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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	11.67%	\$175,000.00	\$1,500,000.00	\$1,675,000.00	\$1,675,000.00							
08	Local Revenue	-1.04%	(\$5,894.37)	\$565,005.00	\$559,110.63	\$559,110.63							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,706.00	\$546,706.00	\$546,706.00							
08	Uniform Construction Code Fees	-2.91%	(\$4,653.00)	\$159,653.00	\$155,000.00	\$155,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-5.62%	(\$7,556.06)	\$134,556.06	\$127,000.00	\$127,000.00							
08	Additional Revenue Offset by Appropriations	-4.52%	(\$4,310.00)	\$95,310.00	\$91,000.00	\$91,000.00							
10	Public and Private Revenue	-69.95%	(\$62,462.74)	\$89,293.49	\$26,830.75	\$26,830.75							
08	Other Special Items	-6.07%	(\$905.27)	\$14,905.27	\$14,000.00	\$14,000.00							
15	Receipts from Delinquent Taxes	22.42%	\$45,601.49	\$203,398.51	\$249,000.00	\$249,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.22%	(\$165,105.05)	\$7,442,735.78	\$7,277,630.73	\$7,277,630.73							
07	Minimum Library Tax	3.83%	\$15,118.80	\$394,456.20	\$409,575.00	\$409,575.00							
54	Open Space Levy Tax	0.30%	\$324.00	\$106,530.61	\$106,854.61		\$106,854.61						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.13%	(\$14,842.20)	\$11,252,549.92	\$11,237,707.72	\$11,130,853.11	\$106,854.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government	6.00	7.00	2.76%	\$24,025.00	\$869,144.00	\$893,169.00	\$893,169.00								
21	Land-Use Administration	1.00		6.58%	\$5,550.00	\$84,300.00	\$89,850.00	\$89,850.00								
22	Uniform Construction Code	2.00	6.00	2.73%	\$5,200.00	\$190,500.00	\$195,700.00	\$195,700.00								
23	Insurance			1.29%	\$15,500.00	\$1,205,900.00	\$1,221,400.00	\$1,221,400.00								
25	Public Safety	16.00	22.00	9.41%	\$204,429.19	\$2,171,442.47	\$2,375,871.66	\$2,368,386.00	\$7,485.66							
26	Public Works	6.00	5.00	4.08%	\$48,490.00	\$1,187,750.00	\$1,236,240.00	\$1,236,240.00								
27	Health and Human Services			0.70%	\$450.00	\$64,400.00	\$64,850.00	\$64,850.00								
28	Parks and Recreation	1.00	41.00	39.83%	\$90,909.53	\$228,240.08	\$319,149.61	\$202,419.00	\$9,876.00	\$106,854.61						
29	Education (including Library)	3.00	6.00	12.35%	\$50,000.00	\$405,000.00	\$455,000.00	\$455,000.00								
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
31	Utilities and Bulk Purchases			0.56%	\$8,000.00	\$1,441,000.00	\$1,449,000.00	\$1,449,000.00								
32	Landfill / Solid Waste Disposal			-0.14%	(\$330.98)	\$234,618.78	\$234,287.80	\$225,000.00	\$9,287.80							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.31%	\$2,225.00	\$721,470.00	\$723,695.00	\$723,695.00								
37	Judgements			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
42	Shared Services			0.04%	\$110.00	\$279,155.00	\$279,265.00	\$279,265.00								
43	Court and Public Defender	1.00	2.00	4.29%	\$4,681.29	\$109,000.00	\$113,681.29	\$113,500.00	\$181.29							
44	Capital			15.82%	\$125,000.00	\$790,000.00	\$915,000.00	\$915,000.00								
45	Debt			-0.62%	(\$647.44)	\$105,195.80	\$104,548.36	\$104,548.36								
46	Deferred Charges			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$550,000.00	\$550,000.00	\$550,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		36.00	89.00	5.48%	\$583,591.59	\$10,654,116.13	\$11,237,707.72	\$11,104,022.36	\$26,830.75	\$106,854.61	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	36	\$6,317,300.00	0.59%
2 Residential	2,204	\$868,299,100.00	81.26%
3A/3B Farm			0.00%
4A Commercial	137	\$141,838,200.00	13.27%
4B Industrial	38	\$37,931,400.00	3.55%
4C Apartments	4	\$14,160,100.00	1.33%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,419	\$1,068,546,100.00	100.00%

Average Ratio (%), Assessed to True Value	89.78%
Equalized Valuation, Taxable Properties	\$1,190,182,780.13

Total # of property tax appeals filed in 2016	County Tax Board	9.00
	State Tax Court	7.00
Number of 2016 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2016	\$23,519.39
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$30,754,300.00	26.03%
15B Other Schools	1	\$5,438,100.00	4.60%
15C Public Property	15	\$16,790,700.00	14.21%
15D Church and Charities	19	\$30,017,600.00	25.41%
15E Cemeteries & Graveyards	1	\$730,000.00	0.62%
15F Other Exempt	20	\$34,400,300.00	29.12%
Total	61	\$118,131,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.06%
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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 2016 Total Tax Rate
G Commercial/Industrial Exemption	2	\$8,130.51	\$833,900.00	\$22,390.22
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$89,277.59	\$27,884,700.00	\$748,704.20
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	97,408.10	28,718,600.00	771,094.41

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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		7.00	46,639.26	\$22,475.00	\$0.00	\$784.66	\$21,660.27	\$1,719.33
Supervisory Staff (Department Heads & Managers)	4.00		707,118.30	\$517,201.00	\$0.00	\$89,370.63	\$60,980.80	\$39,565.87
Police Officers (Including Superior Officers)	14.00		2,321,815.48	\$1,405,788.61	\$210,500.00	\$358,616.67	\$222,032.23	\$124,877.97
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	19.00	30.00	1,813,229.44	\$1,174,372.00	\$163,934.79	\$151,611.42	\$233,471.78	\$89,839.45
Totals	37.00	37.00	4,888,802.48	\$3,119,836.61	\$374,434.79	\$600,383.38	\$538,145.08	\$256,002.62

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	9.00	\$11,222.88	\$101,005.92	9.00	\$11,234.16	\$101,107.44
Parent & Child	1.00	\$20,089.08	\$20,089.08	1.00	\$20,109.24	\$20,109.24
Employee & Spouse (or Partner)	9.00	\$22,445.88	\$202,012.92	9.00	\$22,468.08	\$202,212.72
Family	12.00	\$31,312.08	\$375,744.96	12.00	\$31,343.40	\$376,120.80
Employee Cost Sharing Contribution (enter as negative -)			(\$189,372.17)			(\$158,194.92)
Subtotal	31.00		\$509,480.71	31.00		\$541,355.28
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	1	\$11,234.16	\$11,234.16
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,445.88	\$22,445.88	1	\$22,468.08	\$22,468.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$785.61)			(\$1,291.92)
Subtotal	1.00		\$21,660.27	2.00		\$32,410.32
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$8,439.96	\$59,079.72	8	\$12,382.40	\$99,059.20
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	11	\$16,174.80	\$177,922.80	10	\$20,956.01	\$209,560.10
Family	1	\$41,500.44	\$41,500.44	2	\$38,202.24	\$76,404.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	19.00		\$278,502.96	20.00		\$385,023.78
GRAND TOTAL	51.00		\$809,643.94	53.00		\$958,789.38

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
YES

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

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
Chief Financial Officer	8.00	\$1,864.80		X	
Public Works - Superintendent	11.00	\$4,044.98	X		
Public Works	42.00	\$8,439.82	X		
Administration	44.50	\$11,546.74		X	
Police Clerical	5.00	\$899.25		X	
Court	1.00	\$675.99		X	
Recreation	2.00	\$330.90		X	
Totals	113.50	\$27,802.48			
Total Funds Reserved as of end of 2016		\$21,623.24			
Total Funds Appropriated in 2017		\$27,802.48			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$10,585,000.00	\$10,585,000.00	\$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			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$10,394.57		\$10,394.57			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$326,936.74		\$326,936.74			
Total (Current Year)			\$10,922,331.31	\$10,585,000.00	\$337,331.31	
Population (2010 census)	<u>7,128</u>					
Per Capita Gross Debt	<u>\$1,532.31</u>					
Per Capita Net Debt	<u>\$47.32</u>					
3 Yr. Average Property Valuation		<u>\$1,187,901,266.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.03%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$24,267.56	\$24,266.96	\$24,267.38	\$291,207.23
Loans & Other Debt - Interest			\$3,761.86	\$3,682.26	\$3,578.68	\$26,049.60
Total			\$28,029.42	\$27,949.22	\$27,846.06	\$317,256.83
Total Principal			\$24,267.56	\$24,266.96	\$24,267.38	\$291,207.23
Total Interest			\$3,761.86	\$3,682.26	\$3,578.68	\$26,049.60
% of Total Current Year Budget			0.25%			
Description		Debt Not Listed Above				
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$52,975.80	\$52,975.80	\$52,975.80	\$119,195.55
Total Other			\$27,305.00	\$26,660.00	\$26,015.00	\$142,545.00
Bond Rating		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating			X			

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)

Sheet UFB-3 : Part-timer numbers for "Public Safety" consists of all crossing guards (permanent & subs); matrons & specials that are used on a as needed basis. Part-timers for "Public Works" includes seasonal employees throughout the year. Part-timers for "Parks & Recreation" consists of summer camp counselors.

Sheet UFB-7 "Overtime and Other Compensation" includes seasonal labor as follows: (a) \$55,000 in the Recreation Department, offset by program revenues, for the hiring of camp counselors and others, and (b) \$50,000 in Road Repair for the hiring of leaf laborers and others.

RECONCILIATION OF UFB-7 SALARIES AND WAGES TO ADOPTED BUDGET

- a) UFB-7: Base Pay of \$3,119,837 + Overtime and Other of \$374,435 = Total Salaries and Wages of \$3,494,271.
- b) Adopted Budget: Sheet 17 Salaries and Wages within "CAPS" of \$3,303,295 plus sheet 25 Salaries and Wages excluded from "CAPS" of \$198,335 plus Library Salaries and Wages of \$242,000 = \$3,743,630

RECONCILIATION OF UFB-7 PENSION TO ADOPTED BUDGET

The amount appropriated in the adopted budget on sheet 19 is \$152,719 for PERS and \$307,976 for PFRS, totaling \$460,695 which does not match the amount on UFB-7, \$600,383.38 due to a 2 year lag of income calculation.

RECONCILIATION OF UFB-7 EMPLOYMENT TAXES TO ADOPTED BUDGET

The amount on sheet 19 for OASI in the amount of \$261,000 is the Borough's appropriation for Social Security and Medicare Taxes. In addition, the Library is estimated to be responsible for \$18,512.03 of Social Security and Medicare Tax, which is appropriated as part of the Library appropriation on sheet 20. (\$261,000 + \$18,512.03 = \$279,512.03).

RECONCILIATION OF UFB-8 HEALTH BENEFITS

The total cost includes library personnel which is part of the Library Appropriation of \$455,000 on sheet 20, not sheet 14 of the budget.

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