



State of New Jersey Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 0235 Midland Park Borough - County of Bergen Adopted

Municode: 0235 Filename: 0235_fba_2016.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	mpmayor@verizon.net

Chief Administrative Officer

Adeline	M	Hanna		mpclerk@optonline.net
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Chief Financial Officer

Laurie		O'Hanlon		mpboro@optonline.net
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Municipal Clerk

Adeline	M	Hanna		mpclerk@optonline.net
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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
Nancy		Cronk Peet	12/31/2016	
Jack		Considine	12/31/2016	
Lorraine		DeLuca	12/31/2017	
Mark		Braunius	12/31/2017	
Kenneth		Kruis	12/31/2018	
Robert		Sansone	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.655	\$6,958,683.67	23.30%	\$2,576.94	Municipal Purpose Tax	ACTUAL	\$7,075,201.29
Municipal Library	0.036	\$383,868.70	1.29%	\$141.63	Municipal Library	ACTUAL	\$394,456.20
Municipal Open Space	0.010	\$106,242.94	0.36%	\$39.34	Municipal Open Space	ACTUAL	\$106,530.61
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	1.846	\$19,615,845.00	65.69%	\$7,262.64	Local School District	ESTIMATED	\$20,106,241.13
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.261	\$2,769,390.41	9.27%	\$1,026.84	County Purposes	ESTIMATED	\$2,876,111.84
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	\$29,123.62	0.10%	\$11.80	County Open Space	ESTIMATED	\$29,123.62
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.811	\$29,863,154.34	100.00%	\$11,059.20	Total ESTIMATED amount to be raised by taxes		\$30,587,664.69
Total Taxable Valuation as of October 1, 2015					Revenue Anticipated, Excluding Tax Levy		3,221,089.19
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,140,746.68
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$23,118,007.20
					Amount to be Raised by Taxes - Before RUT		\$30,037,664.69
					Reserve for Uncollected Taxes (RUT)		\$550,533.78
					Total Amount to be Raised by Taxes		\$30,588,198.47
					% of Tax Collections used to Calculate RUT		98.20%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2015		29,719,447.62
					Total Tax Levy, CY 2015		29,934,685.10
					% of Taxes Collected, CY 2015		99.28%
					Delinquent Taxes - December 31, 2015		\$208,964.35
Sheet UFB-1							

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	0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	0.14%	\$757.69	\$541,454.09	\$542,211.78	\$542,211.78							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,706.00	\$546,706.00	\$546,706.00							
08	Uniform Construction Code Fees	-13.31%	(\$19,189.00)	\$144,189.00	\$125,000.00	\$125,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-31.97%	(\$59,684.90)	\$186,684.90	\$127,000.00	\$127,000.00							
08	Additional Revenue Offset by Appropriations	-22.91%	(\$22,884.00)	\$99,884.00	\$77,000.00	\$77,000.00							
10	Public and Private Revenue	-58.23%	(\$101,358.28)	\$174,067.69	\$72,709.41	\$72,709.41							
08	Other Special Items	-32.20%	(\$6,174.17)	\$19,174.17	\$13,000.00	\$13,000.00							
15	Receipts from Delinquent Taxes	-16.62%	(\$43,349.32)	\$260,811.32	\$217,462.00	\$217,462.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.83%	(\$282,078.55)	\$7,357,279.84	\$7,075,201.29	\$7,075,201.29							
07	Minimum Library Tax	2.76%	\$10,587.50	\$383,868.70	\$394,456.20	\$394,456.20							
54	Open Space Levy Tax	0.04%	\$39.30	\$106,491.31	\$106,530.61		\$106,530.61						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.62%	(\$523,333.73)	\$11,320,611.02	\$10,797,277.29	\$10,690,746.68	\$106,530.61	\$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
		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	8.00	-4.02%	(\$35,895.00	\$892,489.00	\$856,594.00	\$856,594.00							
21	Land-Use Administration	1.00		27.15%	\$18,000.00	\$66,300.00	\$84,300.00	\$84,300.00							
22	Uniform Construction Code	2.00	7.00	22.90%	\$35,500.00	\$155,000.00	\$190,500.00	\$190,500.00							
23	Insurance			2.92%	\$36,300.00	\$1,241,100.00	\$1,277,400.00	\$1,277,400.00							
25	Public Safety	14.00	23.00	1.88%	\$40,064.60	\$2,135,092.40	\$2,175,157.10	\$2,170,442.40	\$4,714.60						
26	Public Works	6.00	5.00	1.82%	\$21,095.00	\$1,156,655.00	\$1,177,750.00	\$1,177,750.00							
27	Health and Human Services			-0.06%	(\$40.00	\$64,440.00	\$64,400.00	\$64,400.00							
28	Parks and Recreation	1.00	42.00	77.08%	\$138,498.60	\$179,688.00	\$318,186.60	\$201,780.00	\$9,876.00	\$106,530.60					
29	Education (including Library)	2.00	8.00	0.00%	\$0.00	\$405,000.00	\$405,000.00	\$405,000.00							
30	Unclassified			-45.45%	(\$5,000.00	\$11,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,441,000.00	\$1,441,000.00	\$1,441,000.00							
32	Landfill / Solid Waste Disposal			-0.46%	(\$1,087.94	\$235,706.70	\$234,618.70	\$225,000.00	\$9,618.70						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			7.69%	\$51,548.00	\$669,922.00	\$721,470.00	\$721,470.00							
37	Judgements			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
42	Shared Services			-25.48%	(\$95,430.00	\$374,585.00	\$279,155.00	\$279,155.00							
43	Court and Public Defender	1.00	2.00	0.00%	\$0.00	\$102,500.00	\$102,500.00	\$102,500.00							
44	Capital			-9.95%	(\$88,800.70	\$892,300.70	\$803,500.00	\$755,000.00	\$48,500.00						
45	Debt			41.86%	\$29,139.60	\$69,606.10	\$98,745.80	\$98,745.80							
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		33.00	95.00	1.35%	\$143,892.23	\$10,653,385.06	\$10,797,277.29	\$10,618,037.27	\$72,709.41	\$106,530.61	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$6,594,300.00	0.62%
2 Residential	2,200	\$865,538,000.00	81.25%
3A/3B Farm			0.00%
4A Commercial	137	\$141,082,300.00	13.24%
4B Industrial	38	\$37,931,400.00	3.56%
4C Apartments	4	\$14,160,100.00	1.33%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,416	\$1,065,306,100.00	100.00%

Average Ratio (%), Assessed to True Value	92.17%
Equalized Valuation, Taxable Properties	\$1,155,805,685.15

Total # of property tax appeals filed in 2015	County Tax Board	12.00
	State Tax Court	14.00
Number of 2015 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		11.00

Amount paid out by municipality for tax appeals in 2015	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$30,754,300.00	25.78%
15B Other Schools	1	\$5,438,100.00	4.56%
15C Public Property	15	\$16,790,700.00	14.07%
15D Church and Charities	20	\$30,843,800.00	25.85%
15E Cemeteries & Graveyards	1	\$730,000.00	0.61%
15F Other Exempt	21	\$34,754,500.00	29.13%
Total	63	\$119,311,400.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.20%	

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	2	\$7,938.73	\$833,900.00	\$23,440.93
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$87,578.79	\$27,884,700.00	\$783,838.92
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	95,517.52	28,718,600.00	807,279.85

USER FRIENDLY BUDGET SECTION

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 2015 Total Tax Rate
Kentshire Urban Renewal	Aff. Housing	\$182,644.00	\$31,266,600.00	\$878,904.13
Total Long Term Exemptions - Column Total		182,644.00	31,266,600.00	878,904.13
Mark "X" if Grand Total				

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$182,644.00	\$31,266,600.00	\$878,904.13

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	57,761.68	\$22,034.00		\$1,631.76	\$32,410.32	\$1,685.60
Supervisory Staff (Department Heads & Managers)	4.00		517,860.61	\$388,262.00		\$26,684.33	\$73,212.24	\$29,702.04
Police Officers (Including Superior Officers)	14.00		2,214,921.27	\$1,302,391.00	\$214,800.00	\$334,323.77	\$247,341.39	\$116,065.11
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.00	24.00	2,071,852.83	\$1,257,180.00	\$299,655.00	\$156,644.63	\$245,998.73	\$112,374.47
Totals	34.00	31.00	4,862,396.39	\$2,969,867.00	\$514,455.00	\$519,284.49	\$598,962.68	\$259,827.22

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	9.00	\$11,234.16	\$101,107.44	10.00	\$10,792.76	\$107,927.60
Parent & Child	1.00	\$20,109.24	\$20,109.24	2.00	\$18,280.56	\$36,561.12
Employee & Spouse (or Partner)	9.00	\$22,468.08	\$202,212.72	4.00	\$21,375.18	\$85,500.72
Family	12.00	\$31,343.40	\$376,120.80	11.00	\$28,971.12	\$318,682.32
Employee Cost Sharing Contribution (enter as negative -)			(\$141,738.89)			(\$88,230.51)
Subtotal	31.00		\$557,811.31	27.00		\$460,441.25
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,234.16	\$11,234.16	1	\$10,816.92	\$10,816.92
Parent & Child			\$0.00	1	\$17,407.32	\$17,407.32
Employee & Spouse (or Partner)	1	\$22,468.08	\$22,468.08	3	\$21,633.48	\$64,900.44
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,291.92)			(\$3,367.53)
Subtotal	2.00		\$32,410.32	5.00		\$89,757.15
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$12,382.40	\$99,059.20	7	\$10,963.44	\$76,744.08
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	10	\$20,956.01	\$209,560.10	10	\$20,976.96	\$209,769.60
Family	2	\$38,202.24	\$76,404.48	3	\$36,251.64	\$108,754.92
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	20.00		\$385,023.78	20.00		\$395,268.60
GRAND TOTAL	53.00		\$975,245.41	52.00		\$945,467.00

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 (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	6.00	\$1,307.70		x	
Public Works - Superintendent	11.00	\$3,965.78	x		
Public Works	23.50	\$4,488.67	x		
Administration	33.00	\$8,563.73		x	
Police	10.00	\$1,710.75	x		
Court	6.50	\$1,586.61		x	
		</			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$11,210,000.00	\$11,210,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt			\$0.00	Utility Fund - Interest					
				Bond Anticipation Notes - Principal					
Utility Fund Debt				Bond Anticipation Notes - Interest					
0			\$0.00	Bonds - Principal					
0			\$0.00	Bonds - Interest					
0			\$0.00	Loans & Other Debt - Principal	\$20,446.70	\$20,505.70	\$20,584.70	\$285,846.34	
0			\$0.00	Loans & Other Debt - Interest	\$3,820.96	\$3,761.86	\$3,682.26	\$29,628.28	
0			\$0.00						
0			\$0.00	Total	\$24,267.66	\$24,267.56	\$24,266.96	\$315,474.62	
<u>Municipal Purposes</u>									
Debt Authorized	\$16,394.37		\$16,394.37	Total Principal	\$20,446.70	\$20,505.70	\$20,584.70	\$285,846.34	
Notes Outstanding			\$0.00	Total Interest	\$3,820.96	\$3,761.86	\$3,682.26	\$29,628.28	
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.22%				
Loans and Other Debt	\$347,383.44		\$347,383.44						
				Description	Debt Not Listed Above				
Total (Current Year)				\$11,573,777.81	Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases	\$52,975.80	\$52,975.80	\$52,975.80	
					Total Other	\$27,950.00	\$27,305.00	\$26,660.00	
Population (2010 census)		7,128							
Per Capita Gross Debt		\$1,623.71							
Per Capita Net Debt		\$51.04							
3 Yr. Average Property Valuation		\$1,154,950,165.00							
Net Debt as % of 3 Year Avg Property Valuation		0.03%							

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

<p>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.</p> <p>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.</p> <p>RECONCILIATION OF UFB-7 SALARIES AND WAGES TO ADOPTED BUDGET</p> <p>a) UFB-7: Base Pay of \$2,969,867 + Overtime and Other of \$514,455 = Total Salaries and Wages of \$3,484,322.</p> <p>b) Adopted Budget: Sheet 17 Salaries and Wages within "CAPS" of \$3,042,880 plus sheet 25 Salaries and Wages excluded from "CAPS" of \$195,335 plus Library Salaries and Wages of \$246,107 = \$3,484,322.</p> <p>RECONCILIATION OF UFB-7 PENSION TO ADOPTED BUDGET</p> <p>The amount appropriated in the adopted budget on sheet 19 is \$137,891 for PERS and \$339,579 for PFRS, totaling \$477,470 which does not match the amount on UFB-7, \$519,284.49 due to a 2 year lag of income calculation.</p> <p>RECONCILIATION OF UFB-7 EMPLOYMENT TAXES TO ADOPTED BUDGET</p> <p>The amount on sheet 19 for OASI in the amount of \$241,000 is the Borough's appropriation for Social Security and Medicare Taxes. In addition, the Library is estimated to be responsible for \$18,827.22 of Social Security and Medicare Tax, which is appropriated as part of the Library appropriation on sheet 20. (\$241,000 + \$18,827.22 = \$259,827.22).</p> <p>RECONCILITION OF UFB-8 HEALTH BENEFITS</p> <p>The total cost includes library personnel which is part of the Library Appropriation of \$405,000 on sheet 20, not sheet 14 of the budget.</p>		