



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 0235 Midland Park Borough - County of Bergen

Adopted

Municode: 0235

Filename: 0235_fba_2018.xlsm

Website: www.midlandparknj.org

Phone Number:

201-445-5720

Mailing Address:

280 Godwin Ave Midland Park

[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
Kenneth		Kruis	12/31/2018	kkruis@midlandpark-nj.org
Robert		Sansone	12/31/2018	rsansone@midlandpark-nj.org
Jerry		Iannone	12/31/2019	jiannone@midlandpark-nj.org
Nancy		Peet	12/31/2019	npeet@midlandpark-nj.org
Lorraine		DeLuca	12/31/2020	ldeluca@midlandpark-nj.org
Russell		Kamp	12/31/2020	rkamp@midlandpark-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.681	\$7,277,630.73	23.19%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,918,782.24					
Municipal Library	0.038	\$409,575.00	1.31%	\$0.00	Municipal Library	ACTUAL	\$413,156.00					
Municipal Open Space	0.010	\$106,854.61	0.34%	\$0.00	Municipal Open Space		\$0.00					
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	1.914	\$20,455,488.00	65.18%	\$0.00	Local School District	ESTIMATED	\$21,171,430.08					
Regional School District			0.00%	\$0.00	Regional School District							
County Purposes	0.282	\$3,007,444.53	9.58%	\$0.00	County Purposes	ESTIMATED	\$3,101,560.42					
County Library			0.00%	\$0.00	County Library							
County Board of Health			0.00%	\$0.00	County Board of Health							
County Open Space	0.012	\$124,462.40	0.40%	\$0.00	County Open Space	ESTIMATED	\$128,361.46					
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2017 Budget)					2.937		\$31,381,455.27	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$32,733,290.20	
Total Taxable Valuation as of October 1, 2017					\$1,068,546,100.00						Revenue Anticipated, Excluding Tax Levy	3,473,064.13
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	10,842,137.54
Current Year Average Residential Assessment					\$393,965.10						Total Non-Municipal Tax Levy	\$24,401,351.96
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT	\$31,770,425.37		
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)	\$260,701.34		
Prior Year					Current Year		% Change (+/-)			Total Amount to be Raised by Taxes	\$32,031,126.71	
0.681					0.741		8.82%			% of Tax Collections used to Calculate RUT	99.19%	
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used			
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year	
\$7,277,630.73					\$7,918,782.24		8.81%		\$641,151.51		Total Tax Revenue, Collections CY 2017	30,703,661.04
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Total Tax Levy, CY 2017	31,422,560.48
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2017	97.71%
\$0.00					\$2,919.60		#DIV/0!		\$2,919.60		Delinquent Taxes - December 31, 2017	\$248,608.01
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	-10.45%	(\$175,000.00)	\$1,675,000.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-7.40%	(\$51,474.74)	\$695,650.03	\$644,175.29	\$644,175.29							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,706.00	\$546,706.00	\$546,706.00							
08	Uniform Construction Code Fees	-2.98%	(\$4,760.00)	\$159,760.00	\$155,000.00	\$155,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-5.43%	(\$7,296.93)	\$134,296.93	\$127,000.00	\$127,000.00							
08	Additional Revenue Offset by Appropriations	-1.46%	(\$996.00)	\$67,996.00	\$67,000.00	\$67,000.00							
10	Public and Private Revenue	6.03%	\$2,597.82	\$43,100.82	\$45,698.64	\$45,698.64							
08	Other Special Items	750.18%	\$117,747.35	\$15,695.88	\$133,443.23	\$133,443.23							
15	Receipts from Delinquent Taxes	-1.25%	(\$3,214.05)	\$257,255.02	\$254,040.97	\$254,040.97							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.36%	(\$103,302.05)	\$7,608,928.29	\$7,505,626.24	\$7,505,626.24							
07	Minimum Library Tax	0.87%	\$3,581.00	\$409,575.00	\$413,156.00	\$413,156.00							
54	Open Space Levy Tax	-100.00%	(\$106,854.61)	\$106,854.61	\$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	-2.81%	(\$328,972.21)	\$11,720,818.58	\$11,391,846.37	\$11,391,846.37	\$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 Positions		% 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
	Full-Time	Part-Time													
20	General Government	6.00	8.00	-2.38%	(\$21,100.00)	\$887,169.00	\$866,069.00	\$866,069.00							
21	Land-Use Administration	1.00		15.81%	\$15,000.00	\$94,850.00	\$109,850.00	\$109,850.00							
22	Uniform Construction Code	2.00	7.00	4.07%	\$8,000.00	\$196,700.00	\$204,700.00	\$204,700.00							
23	Insurance			-0.48%	(\$5,790.00)	\$1,196,400.00	\$1,190,610.00	\$1,190,610.00							
25	Public Safety	17.00	20.00	8.55%	\$203,302.67	\$2,377,052.51	\$2,580,355.18	\$2,553,650.00	\$26,705.18						
26	Public Works	6.00	5.00	0.50%	\$6,423.87	\$1,277,429.22	\$1,283,853.09	\$1,283,853.09							
27	Health and Human Services			0.31%	\$200.00	\$64,850.00	\$65,050.00	\$65,050.00							
28	Parks and Recreation	1.00	34.00	-1.49%	(\$3,069.00)	\$206,195.00	\$203,126.00	\$193,250.00	\$9,876.00						
29	Education (including Library)	3.00	7.00	-6.59%	(\$30,000.00)	\$455,000.00	\$425,000.00	\$425,000.00							
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			-1.55%	(\$22,500.00)	\$1,449,000.00	\$1,426,500.00	\$1,426,500.00							
32	Landfill / Solid Waste Disposal			-0.07%	(\$170.34)	\$234,287.80	\$234,117.46	\$225,000.00	\$9,117.46						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			14.05%	\$101,660.43	\$723,695.00	\$825,355.43	\$825,355.43							
37	Judgements			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
42	Shared Services			0.04%	\$110.00	\$279,265.00	\$279,375.00	\$279,375.00							
43	Court and Public Defender	1.00	2.00	0.69%	\$818.71	\$118,681.29	\$119,500.00	\$119,500.00							
44	Capital			-7.10%	(\$65,000.00)	\$915,000.00	\$850,000.00	\$850,000.00							
45	Debt			-0.62%	(\$645.60)	\$104,548.36	\$103,902.76	\$103,902.76							
46	Deferred Charges			962.89%	\$57,773.62	\$6,000.00	\$63,773.62	\$63,773.62							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-0.05%	(\$291.17)	\$550,000.00	\$549,708.83	\$549,708.83							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		37.00	83.00	2.20%	\$244,723.19	\$11,147,123.18	\$11,391,846.37	\$11,346,147.73	\$45,698.64	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	36	\$6,317,300.00	0.59%
2 Residential	2,203	\$869,806,700.00	81.37%
3A/3B Farm			0.00%
4A Commercial	136	\$140,795,800.00	13.17%
4B Industrial	38	\$37,931,400.00	3.55%
4C Apartments	4	\$14,160,100.00	1.32%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,417	\$1,069,011,300.00	100.00%

Average Ratio (%), Assessed to True Value	86.70%
Equalized Valuation, Taxable Properties	\$1,233,000,346.02

Total # of property tax appeals filed in 2017	County Tax Board	4.00
	State Tax Court	1.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	\$13,459.05
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$30,754,300.00	25.76%
15B Other Schools	1	\$5,438,100.00	4.55%
15C Public Property	15	\$16,671,200.00	13.96%
15D Church and Charities	19	\$30,017,600.00	25.14%
15E Cemeteries & Graveyards	1	\$730,000.00	0.61%
15F Other Exempt	22	\$35,777,600.00	29.97%
Total	63	\$119,388,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.17%
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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 2017 Total Tax Rate
G Commercial/Industrial Exemption	2	\$8,347.23	\$833,900.00	\$24,491.64
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$91,496.86	\$31,266,600.00	\$918,300.04
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	99,844.09	32,100,500.00	942,791.69

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	23,806.92	\$23,149.00		\$418.48		\$239.44
Supervisory Staff (Department Heads & Managers)	4.00		703,557.95	\$504,106.00	\$1,650.00	\$93,869.39	\$60,086.21	\$43,846.35
Police Officers (Including Superior Officers)	15.00		2,980,808.98	\$1,818,984.00	\$232,500.00	\$549,277.97	\$223,108.49	\$156,938.52
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	34.00	2,008,688.71	\$1,369,740.00	\$144,750.00	\$144,352.41	\$245,061.19	\$104,785.11
Totals	37.00	41.00	5,716,862.56	\$3,715,979.00	\$378,900.00	\$787,918.25	\$528,255.89	\$305,809.42

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	10.00	\$10,954.90	\$109,549.00	9.00	\$11,222.88	\$101,005.92
Parent & Child	2.00	\$20,089.08	\$40,178.16	1.00	\$20,089.08	\$20,089.08
Employee & Spouse (or Partner)	7.00	\$22,445.88	\$157,121.16	9.00	\$22,445.88	\$202,012.92
Family	13.00	\$31,383.80	\$407,989.40	12.00	\$31,312.08	\$375,744.96
Employee Cost Sharing Contribution (enter as negative -)			(\$189,349.77)			(\$189,372.17)
Subtotal	32.00		\$525,487.95	31.00		\$509,480.71
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1	\$22,445.88	\$22,445.88
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			(\$785.61)
Subtotal	0.00		\$0.00	1.00		\$21,660.27
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$6,066.69	\$48,533.52	7	\$8,439.96	\$59,079.72
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	11	\$24,590.74	\$270,498.14	11	\$16,174.80	\$177,922.80
Family	1	\$40,571.76	\$40,571.76	1	\$41,500.44	\$41,500.44
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	20.00		\$359,603.42	19.00		\$278,502.96
GRAND TOTAL	52.00		\$885,091.37	51.00		\$809,643.94

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	(When Applicable) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Chief Financial Officer	9.00	\$2,239.65		X	
Public Works - Superintendent	24.00	\$9,699.36	X		
Public Works	37.00	\$7,597.64	X		
Administration	46.50	\$13,685.85		X	
Court	4.00	\$1,041.39		X	
Totals	120.50	\$34,263.89			
Total Funds Reserved as of end of 2017		\$27,802.48			
Total Funds Appropriated in 2018		\$34,263.89			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$9,935,000.00	\$9,935,000.00	\$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			
Municipal Purposes						
Debt Authorized	\$4,394.57		\$4,394.57			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$306,431.04		\$306,431.04			
Total (Current Year)	\$10,245,825.61	\$9,935,000.00	\$310,825.61			
Population (2010 census)	7,128					
Per Capita Gross Debt	\$1,437.41					
Per Capita Net Debt	\$43.61					
3 Yr. Average Property Valuation		\$1,217,188,469.00				
Net Debt as % of 3 Year Avg Property Valuation		0.03%				

Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal	\$20,584.70	\$24,267.38	\$24,267.16	\$266,940.07
Loans & Other Debt - Interest	\$3,682.26	\$3,578.68	\$3,450.46	\$22,599.14
Total	\$24,266.96	\$27,846.06	\$27,717.62	\$289,539.21
Total Principal	\$20,584.70	\$24,267.38	\$24,267.16	\$266,940.07
Total Interest	\$3,682.26	\$3,578.68	\$3,450.46	\$22,599.14
% of Total Current Year Budget	0.21%			
Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases	\$52,975.80	\$52,975.80	\$52,975.80	\$66,219.75
Total Other	\$26,660.00	\$26,015.00	\$25,370.00	\$117,175.00
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 - 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) \$51,000 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 \$3,119,837 + Overtime and Other of \$378,900 = Total Salaries and Wages of \$3,498,737.</p> <p>b) Adopted Budget: Sheet 17 Salaries and Wages within "CAPS" of \$3,583,382 plus sheet 25 Salaries and Wages excluded from "CAPS" of \$191,335 plus Library Salaries and Wages of \$248,864 = \$4,023,581</p> <p>RECONCILIATION OF UFB-7 PENSION TO ADOPTED BUDGET</p> <p>The amount appropriated in the adopted budget on sheet 19 is \$169,849 for PERS and \$370,506 for PFRS, totaling \$540,355 which does not match the amount on UFB-7, \$787,918.25 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 \$283,000 is the Borough's appropriation for Social Security and Medicare Taxes. In addition, the Library is estimated to be responsible for \$19,000 of Social Security and Medicare Tax, which is appropriated as part of the Library appropriation on sheet 20. (\$283,000 + \$19,000 = \$302,000).</p> <p>RECONCILIATION OF UFB-8 HEALTH BENEFITS</p> <p>The total cost includes library personnel which is part of the Library Appropriation of \$425,000 on sheet 20, not sheet 14 of the budget.</p>		