



# State of New Jersey Local Government Services

Year: **2020** Municipal User Friendly Budget

MUNICIPALITY: 0235 Midland Park Borough - County of Bergen

Adopted

Municode: 0235

Filename: 0235\_fba\_2020.xlsm

Website: 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	12/31/2023	hshortway@midlandparknj.org

## Chief Administrative Officer

Marc		Seemon		mseemon@midlandparknj.org
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## Chief Financial Officer

Laurie		O'Hanlon		lohanlon@midlandparknj.org
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## Municipal Clerk

Wendy		Martin		wmartin@midlandparknj.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
Nancy		Peet	12/31/2022	npeet@midlandparknj.org
Jerry		Iannone	12/31/2022	jiannone@midlandparknj.org
Robert		Sansone	12/31/2021	rsansone@midlandparknj.org
Kenneth		Kruis	12/31/2021	kkruis@midlandparknj.org
Lorraine		DeLuca	12/31/2020	ldeluca@midlandparknj.org
Russell		Kamp	12/31/2020	rkamp@midlandparknj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.713	\$7,635,123.85	23.42%	\$3,468.93
Municipal Library	0.038	\$416,378.53	1.28%	\$189.18
Municipal Open Space	0.011	\$107,162.55	0.33%	\$48.69
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.993	\$21,357,200.00	65.52%	\$9,703.41
Regional School District			0.00%	\$0.00
County Purposes	0.276	\$2,954,667.44	9.06%	\$1,342.42
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$126,434.58	0.39%	\$57.44
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.042	\$32,596,966.95	100.00%	\$14,810.07

Total Taxable Valuation as of      October 1, 2019      \$1,074,803,100.00  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment      \$397,200.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.713	0.729	2.29%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,635,123.85	\$7,838,160.05	2.66%	\$203,036.20

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,468.93	\$2,896.78	-16.49%	(\$572.15)

Current Year 2020 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,838,160.05
Municipal Library	ACTUAL	\$426,415.35
Municipal Open Space	ACTUAL	\$107,480.31
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$21,997,916.00
Regional School District		
County Purposes	ESTIMATED	\$3,043,307.46
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$130,227.61
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,543,506.78
Revenue Anticipated, Excluding Tax Levy		3,318,410.74
Budget Appropriations, before Reserve for Uncollected Taxes		11,032,986.14
Total Non-Municipal Tax Levy		\$25,278,931.38
Amount to be Raised by Taxes - Before RUT		\$32,993,506.78
Reserve for Uncollected Taxes (RUT)		\$550,115.40
Total Amount to be Raised by Taxes		\$33,543,622.18
% of Tax Collections used to Calculate RUT		<u>98.36%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2019		32,349,158.00
Total Tax Levy, CY 2019		32,665,426.47
% of Taxes Collected, CY 2019		<u>99.03%</u>
Delinquent Taxes - December 31, 2019		<u>\$333,143.32</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	0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-31.17%	(\$270,074.08)	\$866,441.39	\$596,367.31	\$596,367.31							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$546,706.00	\$546,706.00	\$546,706.00							
08	Uniform Construction Code Fees	-31.67%	(\$43,109.00)	\$136,109.00	\$93,000.00	\$93,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-12.74%	(\$11,680.78)	\$91,680.78	\$80,000.00	\$80,000.00							
08	Additional Revenue Offset by Appropriations	-12.40%	(\$8,350.00)	\$67,350.00	\$59,000.00	\$59,000.00							
10	Public and Private Revenue	-58.54%	(\$96,498.31)	\$164,835.74	\$68,337.43	\$68,337.43							
08	Other Special Items	-1.32%	(\$599.81)	\$45,599.81	\$45,000.00	\$45,000.00							
15	Receipts from Delinquent Taxes	11.60%	\$34,293.15	\$295,706.85	\$330,000.00	\$330,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.16%	(\$91,836.53)	\$7,929,996.58	\$7,838,160.05	\$7,838,160.05							
07	Minimum Library Tax	2.41%	\$10,036.82	\$416,378.53	\$426,415.35	\$426,415.35							
54	Open Space Levy Tax	0.07%	\$79.59	\$107,400.72	\$107,480.31		\$107,480.31						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-3.93%</b>	<b>(\$477,738.95)</b>	<b>\$12,168,205.40</b>	<b>\$11,690,466.45</b>	<b>\$11,582,986.14</b>	<b>\$107,480.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	General Government	6.00	9.00	13.42%	\$123,006.25	\$916,469.00	\$1,039,475.25	\$1,039,475.25							
21	Land-Use Administration			-2.30%	(\$2,300.00)	\$99,850.00	\$97,550.00	\$97,550.00							
22	Uniform Construction Code	2.00	8.00	-2.13%	(\$4,900.00)	\$230,200.00	\$225,300.00	\$225,300.00							
23	Insurance			-1.61%	(\$17,456.00)	\$1,085,690.00	\$1,068,234.00	\$1,068,234.00							
25	Public Safety	18.00	22.00	2.32%	\$65,501.80	\$2,826,067.87	\$2,891,569.67	\$2,829,250.00	\$62,319.67						
26	Public Works	9.00	5.00	-5.51%	(\$76,800.48)	\$1,393,170.98	\$1,316,370.50	\$1,316,370.50							
27	Health and Human Services			0.08%	\$50.00	\$65,650.00	\$65,700.00	\$65,700.00							
28	Parks and Recreation	1.00	27.00	50.67%	\$96,230.31	\$189,900.00	\$286,130.31	\$127,650.00	\$51,000.00	\$107,480.31					
29	Education (including Library)	3.00	8.00	0.73%	\$3,324.05	\$457,176.95	\$460,501.00	\$455,000.00	\$5,501.00						
30	Unclassified			41.67%	\$2,500.00	\$6,000.00	\$8,500.00	\$8,500.00							
31	Utilities and Bulk Purchases			-1.19%	(\$16,910.00)	\$1,420,810.00	\$1,403,900.00	\$1,403,900.00							
32	Landfill / Solid Waste Disposal			3.63%	\$8,000.00	\$220,516.76	\$228,516.76	\$220,000.00	\$8,516.76						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			12.96%	\$123,789.00	\$955,118.00	\$1,078,907.00	\$1,078,907.00							
37	Judgements			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
42	Shared Services			-14.27%	(\$39,887.00)	\$279,486.00	\$239,599.00	\$239,599.00							
43	Court and Public Defender	1.00	3.00	2.08%	\$2,500.00	\$120,100.00	\$122,600.00	\$122,600.00							
44	Capital			-33.77%	(\$255,000.00)	\$755,000.00	\$500,000.00	\$500,000.00							
45	Debt			-0.63%	(\$647.84)	\$103,260.80	\$102,612.96	\$102,612.96							
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			0.15%	\$797.47	\$549,202.53	\$550,000.00	\$550,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		40.00	82.00	0.10%	\$11,797.56	\$11,678,668.89	\$11,690,466.45	\$11,455,648.71	\$127,337.43	\$107,480.31	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$6,556,300.00	0.61%
2 Residential	2,201	\$874,237,200.00	81.34%
3A/3B Farm			0.00%
4A Commercial	137	\$141,781,800.00	13.19%
4B Industrial	38	\$38,067,700.00	3.54%
4C Apartments	4	\$14,160,100.00	1.32%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,417	\$1,074,803,100.00	100.00%

Average Ratio (%), Assessed to True Value	83.77%
Equalized Valuation, Taxable Properties	\$1,283,040,587.32

Total # of property tax appeals filed in 2019	County Tax Board	5.00
	State Tax Court	4.00
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2019	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2019 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	4.56%
15C Public Property	15	\$16,671,200.00	13.97%
15D Church and Charities	19	\$30,075,600.00	25.19%
15E Cemeteries & Graveyards	1	\$730,000.00	0.61%
15F Other Exempt	22	\$35,703,500.00	29.91%

Total	63	\$119,372,700.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	11.11%
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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 2019 Total Tax Rate
G Commercial/Industrial Exemption	2	\$8,564.15	\$833,900.00	\$25,367.24
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$94,683.37	\$27,884,700.00	\$848,252.57
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>3</b>	<b>103,247.52</b>	<b>28,718,600.00</b>	<b>873,619.81</b>

### 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	26,886.24	\$24,553.40		\$454.50	\$0.00	\$1,878.34
Supervisory Staff (Department Heads & Managers)	4.00		680,929.82	\$501,827.53		\$101,137.32	\$39,575.16	\$38,389.81
Police Officers (Including Superior Officers)	16.00		3,148,880.95	\$1,929,987.47	\$270,500.00	\$573,921.77	\$226,827.67	\$147,644.04
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	20.00	32.00	2,295,136.28	\$1,678,122.00	\$87,200.00	\$133,398.80	\$268,039.15	\$128,376.33
Totals	40.00	39.00	6,151,833.29	\$4,134,490.40	\$357,700.00	\$808,912.39	\$534,441.98	\$316,288.52

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$9,967.50	\$109,642.50	10.00	\$11,559.48	\$115,594.80
Parent & Child	2.00	\$19,807.92	\$39,615.84	2.00	\$20,691.36	\$41,382.72
Employee & Spouse (or Partner)	9.00	\$22,131.84	\$199,186.56	8.00	\$23,118.96	\$184,951.68
Family	13.00	\$30,873.84	\$401,359.92	13.00	\$32,250.84	\$419,260.92
Employee Cost Sharing Contribution (enter as negative - )			(\$190,551.37)			(\$204,601.56)
Subtotal	35.00		\$559,253.45	33.00		\$556,588.56
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$7,130.40	\$42,782.40	8	\$7,959.72	\$63,677.76
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	11	\$17,426.71	\$191,693.81	12	\$15,175.50	\$182,106.00
Family	2	\$11,307.07	\$22,614.14	1	\$13,591.44	\$13,591.44
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	19.00		\$257,090.35	21.00		\$259,375.20
<b>GRAND TOTAL</b>	<b>54.00</b>		<b>\$816,343.80</b>	<b>54.00</b>		<b>\$815,963.76</b>

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	17.00	\$5,716.34		X	
Public Works - Superintendent	5.00	\$1,927.97	X		
Public Works	39.00	\$8,935.70	X		
Administration	85.00	\$23,775.34		X	
Police - Clerical	7.50	\$1,305.06		X	
Court	4.50	\$1,182.47		X	
Recreation	2.00	\$390.17		X	
<b>Totals</b>	160.00	\$43,233.05			
<b>Total Funds Reserved as of end of 2019</b>					
<b>Total Funds Appropriated in 2020</b>					

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

[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)

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) \$51,000 in the Recreation Department, offset by program revenues, for the hiring of camp counselors and others, and (b) \$35,000 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 \$4,134,490 + Overtime and Other of \$357,700 = Total Salaries and Wages of \$4,492,190
- b) Adopted Budget: Sheet 17a Salaries and Wages within "CAPS" of \$4,077,900 plus sheet 25 Salaries and Wages excluded from "CAPS" of \$114,335 plus Library Salaries and Wages of \$269,214 = \$4,461,449

RECONCILIATION OF UFB-7 PENSION TO ADOPTED BUDGET

The amount appropriated in the adopted budget on sheet 19 is \$193,456 for PERS and \$528,451 for PFRS, totaling \$721,907 which does not match the amount on UFB-7, \$808,912 due to a 2 year lag of income calculation.

RECONCILITION 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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