



# State of New Jersey Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0235 Midland Park Borough - County of Bergen Adopted

Municode: 0235 Filename: 0235\_fba\_2023.xlsm

Website: midlandparknj.org

Phone Number: 201-445-5720

Mailing Address: 280 Godwin Ave

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

Wendy		Martin		wmartin@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
Lorraine		DeLuca	12/31/2023	ldeluca@midlandparknj.org
Lorenzo		Damiano	12/31/2023	ldamiano@midlandparknj.org
Kenneth		Kruis	12/31/2024	kkruis@midlandparknj.org
Keith		DeBlasio	12/31/2024	kdeblasio@midlandparknj.org
Nancy		Peet	12/31/2025	npeet@midlandparknj.org
Mark		Braunius	12/31/2025	mbraunius@midlandparknj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.784	\$8,490,188.05	24.11%	\$3,144.95	Municipal Purpose Tax	ACTUAL	\$9,006,217.51
Municipal Library	0.041	\$446,805.69	1.27%	\$164.47	Municipal Library	ACTUAL	\$471,262.75
Municipal Open Space	0.010	\$108,285.15	0.31%	\$40.11	Municipal Open Space	ACTUAL	\$108,758.97
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	2.113	\$22,887,481.00	65.00%	\$8,476.13	Local School District	ESTIMATED	\$23,282,300.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.291	\$3,147,813.13	8.94%	\$1,167.32	County Purposes	ESTIMATED	\$3,248,673.71
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$129,958.09	0.37%	\$52.15	County Open Space	ESTIMATED	\$134,143.31
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.252	\$35,210,531.11	100.00%	\$13,045.14	Total ESTIMATED amount to be raised by taxes		\$36,251,356.25
Total Taxable Valuation as of October 1, 2022 \$1,087,589,700.00					Revenue Anticipated, Excluding Tax Levy		3,213,446.82
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		12,140,927.08
Current Year Average Residential Assessment \$401,141.92					Total Non-Municipal Tax Levy		\$26,773,875.99
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$35,701,356.25
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$550,000.00
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$36,251,356.25
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		98.48%
Sheet UFB-1					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		35,098,770.71
					Total Tax Levy, CY 2022		35,283,036.19
					% of Taxes Collected, CY 2022		99.48%
					Delinquent Taxes - December 31, 2022		\$179,360.72

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	-1.06%	(\$13,250.00)	\$1,247,000.00	\$1,233,750.00	\$1,233,750.00							
08	Local Revenue	-1.54%	(\$7,522.31)	\$487,341.00	\$479,818.69	\$479,818.69							
09	State Aid (without offsetting appropriation)	5.91%	\$32,297.32	\$546,706.00	\$579,003.32	\$579,003.32							
08	Uniform Construction Code Fees	-21.09%	(\$48,120.00)	\$228,120.00	\$180,000.00	\$180,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	-9.15%	(\$9,119.00)	\$99,619.00	\$90,500.00	\$90,500.00							
08	Additional Revenue Offset by Appropriations	-13.68%	(\$7,746.00)	\$56,621.00	\$48,875.00	\$48,875.00							
10	Public and Private Revenue	-59.24%	(\$94,479.75)	\$159,491.27	\$65,011.52	\$65,011.52							
08	Other Special Items	-27.72%	(\$138,614.71)	\$500,103.00	\$361,488.29	\$361,488.29							
15	Receipts from Delinquent Taxes	-40.74%	(\$120,313.35)	\$295,313.35	\$175,000.00	\$175,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.95%	\$84,521.48	\$8,921,696.03	\$9,006,217.51	\$9,006,217.51							
07	Minimum Library Tax	5.47%	\$24,457.06	\$446,805.69	\$471,262.75	\$471,262.75							
54	Open Space Levy Tax	0.44%	\$473.82	\$108,285.15	\$108,758.97		\$108,758.97						
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	-2.27%	(\$297,415.44)	\$13,097,101.49	\$12,799,686.05	\$12,690,927.08	\$108,758.97	\$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	7.00	10.00	5.15%	\$46,425.00	\$901,359.08	\$947,784.08	\$947,784.08								
21 Land-Use Administration		1.00	-18.14%	(\$7,200.00)	\$39,700.00	\$32,500.00	\$32,500.00								
22 Uniform Construction Code	2.00	7.00	-4.02%	(\$8,175.00)	\$203,350.00	\$195,175.00	\$195,175.00								
23 Insurance			13.68%	\$167,036.00	\$1,221,049.00	\$1,388,085.00	\$1,388,085.00								
25 Public Safety	18.00	14.00	0.01%	\$471.87	\$3,198,458.32	\$3,198,930.19	\$3,147,517.00	\$51,413.19							
26 Public Works	7.00	5.00	0.87%	\$13,167.06	\$1,515,850.94	\$1,529,018.00	\$1,529,018.00								
27 Health and Human Services			1.59%	\$1,133.00	\$71,130.00	\$72,263.00	\$72,263.00								
28 Parks and Recreation	1.00	22.00	67.71%	\$120,198.47	\$177,510.50	\$297,708.97	\$188,950.00		\$108,758.97						
29 Education (including Library)	3.00	9.00	3.54%	\$16,262.75	\$458,836.33	\$475,099.08	\$471,262.75	\$3,836.33							
30 Unclassified			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
31 Utilities and Bulk Purchases			-1.40%	(\$21,000.00)	\$1,495,300.00	\$1,474,300.00	\$1,474,300.00								
32 Landfill / Solid Waste Disposal			2.83%	\$6,503.32	\$229,440.68	\$235,944.00	\$226,182.00	\$9,762.00							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			11.70%	\$148,062.00	\$1,265,316.00	\$1,413,378.00	\$1,413,378.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-2.35%	(\$5,646.00)	\$240,598.00	\$234,952.00	\$234,952.00								
43 Court and Public Defender	1.00	3.00	-0.14%	(\$175.00)	\$124,850.00	\$124,675.00	\$124,675.00								
44 Capital			-10.68%	(\$16,150.00)	\$151,150.00	\$135,000.00	\$135,000.00								
45 Debt			-2.62%	(\$13,088.09)	\$499,352.85	\$486,264.76	\$486,264.76								
46 Deferred Charges			#DIV/0!	\$7,608.97		\$7,608.97	\$7,608.97								
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	39.00	71.00	3.69%	\$455,434.35	\$12,344,251.70	\$12,799,686.05	\$12,625,915.56	\$65,011.52	\$108,758.97	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	35	\$6,740,100.00	0.62%	15A Public Schools	5	\$30,754,300.00	25.92%
2 Residential	2,202	\$883,314,500.00	81.22%	15B Other Schools	1	\$5,438,100.00	4.58%
3A/3B Farm			0.00%	15C Public Property	17	\$16,688,600.00	14.06%
4A Commercial	135	\$143,808,100.00	13.22%	15D Church and Charities	18	\$29,742,100.00	25.06%
4B Industrial	38	\$38,291,000.00	3.52%	15E Cemeteries & Graveyards	1	\$730,000.00	0.62%
4C Apartments	5	\$15,436,000.00	1.42%	15F Other Exempt	22	\$35,312,300.00	29.76%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,415</b>	<b>\$1,087,589,700.00</b>	<b>100.00%</b>	<b>Total</b>	<b>64</b>	<b>\$118,665,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				10.91%			
Total # of property tax appeals filed in 2022							
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	2	\$9,306.33	\$833,900.00	\$27,118.42
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$211,298.00	\$27,884,700.00	\$906,810.44
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>3</b>	<b>220,604.33</b>	<b>28,718,600.00</b>	<b>933,928.86</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	29,146.70	\$26,506.00		\$613.00		\$2,027.70
Supervisory Staff (Department Heads & Managers)	4.00		620,439.50	\$409,063.00		\$112,543.00	\$67,540.19	\$31,293.31
Police Officers (Including Superior Officers)	16.00		3,783,029.28	\$2,236,957.00	\$250,500.00	\$816,713.00	\$307,732.07	\$171,127.21
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	64.00	2,738,292.99	\$1,901,305.00	\$153,000.00	\$232,635.43	\$305,902.73	\$145,449.83
<b>Totals</b>	<b>39.00</b>	<b>71.00</b>	<b>7,170,908.47</b>	<b>\$4,573,831.00</b>	<b>\$403,500.00</b>	<b>\$1,162,504.43</b>	<b>\$681,174.99</b>	<b>\$349,898.05</b>

Is the Local Government required to comply with N.J.S.A. 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	12.00	\$13,971.51	\$167,658.12	12.00	\$11,232.17	\$134,786.04
Parent & Child	1.00	\$25,641.84	\$25,641.84	1.00	\$20,988.48	\$20,988.48
Employee & Spouse (or Partner)	5.00	\$28,650.12	\$143,250.60	4.00	\$23,450.76	\$93,803.04
Family	15.00	\$39,757.49	\$596,362.35	16.00	\$32,713.80	\$523,420.80
Employee Cost Sharing Contribution (enter as negative - )			(\$271,737.91)			(\$216,699.30)
Subtotal	33.00		\$661,175.00	33.00		\$556,299.06
<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	5	\$10,044.40	\$50,222.00	5	\$9,878.30	\$49,391.50
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	14	\$19,581.56	\$274,141.84	14	\$18,605.31	\$260,474.34
Family	2	\$35,304.81	\$70,609.62	2	\$17,230.20	\$34,460.40
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	21.00		\$394,973.46	21.00		\$344,326.24
GRAND TOTAL	54.00		\$1,056,148.46	54.00		\$900,625.30

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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
C.F.O.	1.50	\$511.06		X	
ADMINISTRATION	38.50	\$12,539.18			
PUBLIC WORKS - SUPERINTENDENT	5.00	\$1,955.42	X		
PUBLIC WORKS	19.50	\$4,872.56	X		
POLICE - CLERK	5.00	\$941.62		X	
COURT	3.00	\$1,006.87		X	
RECREATION	5.00	\$1,055.53		X	
Totals	77.50	\$22,882.24			
<b>Total Funds Reserved as of end of 2022</b>					
<b>Total Funds Appropriated in 2023</b>					

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year Budget		2024 Budget		2025 Budget		All Additional Future Years' Budgets	
Local School Debt			\$6,360,000.00		\$0.00		Utility Fund - Principal							
Regional School Debt					\$0.00		Utility Fund - Interest							
Utility Fund Debt							Bond Anticipation Notes - Principal							
							Bond Anticipation Notes - Interest							
					\$0.00		Bonds - Principal		\$400,000.00		\$410,000.00		\$415,000.00	
					\$0.00		Bonds - Interest		\$38,562.50		\$34,562.50		\$30,462.50	
					\$0.00		Loans & Other Debt - Principal		\$21,358.70		\$21,579.70		\$21,817.70	
					\$0.00		Loans & Other Debt - Interest		\$2,908.56		\$2,687.82		\$2,449.24	
					\$0.00		Total		\$462,829.76		\$468,830.02		\$469,729.44	
Municipal Purposes							Total Principal		\$421,358.70		\$431,579.70		\$436,817.70	
Debt Authorized (BNI)					\$0.00		Total Interest		\$41,471.06		\$37,250.32		\$32,911.74	
Notes Outstanding					\$0.00		% of Total Current Year Budget		3.62%					
Bonds Outstanding			\$3,410,000.00		\$3,410,000.00									
Loans and Other Debt			\$202,209.54		\$202,209.54									
Total (Current Year)			\$9,972,209.54		\$6,360,000.00									
Population (2020 census)			7,014				Description		Debt Not Listed Above					
Per Capita Gross Debt			\$1,421.76				Total Guarantees - Governmental							
Per Capita Net Debt			\$515.00				Total Guarantees - Other							
3 Year Average Property Valuation					\$1,347,749,978.33		Total Capital/Equipment Leases							
Net Debt as % of 3 Year Average Property Valuation					0.27%		Total Other		\$23,435.00		\$22,790.00		\$22,145.00	
							Bond Rating		Moody's		Standard & Poors		Fitch	
							Rating		Aa3					
							Year of Last Rating		2021					
							Mark "X" if Municipality has no bond rating							
							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 &amp; subs); matrons &amp; specials that are used on a as needed basis. Part-timers for "Public Works" includes seasonal employees throughout the year. Part-timers for "Parks &amp; Recreation" consists of summer camp counselors.</p> <p>Sheet UFB-7 "Overtime and Other Compensation" includes seasonal labor as follows: (a) \$40,000 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>Number of Part-timers includes seasonal labors and summer camp counselors.</p> <p>RECONCILIATION OF UFB-7 SALARIES AND WAGES TO ADOPTED BUDGET</p> <p>a) UFB-7: Base Pay of \$4,573,831 + Overtime and Other of \$403,500 = Total Salaries and Wages of \$4,977,331</p> <p>b) Adopted Budget: Sheet 17a Salaries and Wages within "CAPS" of \$4,496,667 plus sheet 25 Salaries and Wages excluded from "CAPS" of \$176,500 plus Library Salaries and Wages of \$285,991 (included in sheet 20)= \$4,959,158</p> <p>RECONCILIATION OF UFB-7 PENSION TO ADOPTED BUDGET</p> <p>The amount appropriated in the adopted budget on sheet 19 is \$223,324 for PERS and \$818,791.85 for PFRS, totaling \$1,042,115.85 which does not match the amount on UFB-7, \$1,162,504.43 due to a 2 year lag of income calculation.</p> <p>RECONCILITION OF UFB-8 HEALTH BENEFITS</p> <p>The total cost includes library personnel which is part of the Library Appropriation of \$471,262.75 on sheet 20, not sheet 14 of the budget.</p>		