

**BOROUGH OF MIDLAND PARK
BUDGET WORKBOOK
FOR THE CALENDAR YEAR 2020**

1/23/19 Updated

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Comparison of 2020 Budget DRAFT to 2019 Adopted Budget

	2019 Adopted Budget*	2020 Draft Budget	Increase/(Decrease) from Prior Year Dollar	Percentage
Total Appropriations	\$ 11,650,811	\$ 11,969,102	\$ 318,292	2.7%
Less: Total Revenues (excluding tax in support of budget)	\$ 3,599,308	\$ 3,696,698	\$ 97,390	2.7%
Local Tax for Municipal and Library Purposes	\$ 8,051,502	\$ 8,272,404	\$ 220,902	2.7%
Net Assessed Valuations	\$ 1,071,625,500	\$ 1,074,803,100	\$ 3,177,600	0.3%
Municipal Tax Rate (per \$100 of Assessed Valuation)	\$ 0.751	\$ 0.770	0.019	2.5%
Average Assessed Value Per Home	\$ 396,174	\$ 397,200	1,026.00	0.3%
Average Municipal Tax Bill	\$ 2,975	\$ 3,058	\$ 83.17	2.8%
			Average Increase from Prior Year	

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The 2020 municipal tax rate increases \$0.01 for every \$107,480 increased in local tax for municipal purposes (1), equivalent to an increase in the municipal tax bill by \$39.72 on a home of average assessed value.

(1) The local tax for municipal purposes is increased through either increases in appropriations or decreases in anticipated revenues.

* Includes chapter 159's.

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"2010 CAP" Levy Cap Calculation

This cap allows for a 2% increase in the tax levy from the prior year +/- allowable adjustments, exclusions and additions.

2019 Amount to be Raised by Taxation for Municipal Purposes	7,635,124
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	7,635,124
Plus: 2% Cap Increase	152,702
	7,787,826

Add Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Cost Increase	-
Allowable Pension Obligations Increase	93,229
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Increase	-
Recycling Tax Appropriation	-
Deferred Charges to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-

Less: Canceled or unexpended exclusions	93,229
	-
	7,881,055

Other Additions:

New Ratables - Increase in valuations (new construction and additions)	3,779,100
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.713
New Ratable Adjustment to Levy (1)	26,945

Maximum allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purposes - 2020 Draft Budget	7,908,000
Unused Levy Cap Space (Banking allowed for use in 2015-2017 Budgets).	7,845,989
	62,011
	In compliance with levy cap.

Explanation of Levy Cap Bank (can be carried forward 3 years)

2017 Budget Bank (Expires 2020)	95,232
2018 Budget Bank (Expires 2020-2021)	59,849
2019 Budget Bank (Expires 2020-2022)	55,180

Available for Use in 2020 Budget	210,261
Used in 2020 DRAFT Budget	-
Unused 2016 Cap Bank Expiring Based on 2020 DRAFT Budget	(95,232)

Prior Years' Banking Available for Future Use	115,029
2019 DRAFT Levy Cap Bank (Expires 2021)	62,011
Budget in Compliance - Levy Cap Bank Available for Future Budgets	\$ 177,040

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Budgeted Revenues: Current Year Draft Budget v. Prior Year Actual

	<u>2019</u>		<u>2020</u>	
	<u>Adopted</u>	<u>Realized</u>	<u>Draft</u>	<u>Budget</u>
Surplus Anticipated	\$ 1,500,000.00	\$ 1,500,000.00	\$	1,800,000.00
Miscellaneous Revenues				
Licenses				
Alcoholic Beverages	6,000.00	6,300.00		6,000.00
Other	7,000.00	10,000.00		8,000.00
Fees and Permits	80,000.00	36,058.00 *		36,000.00
Municipal Court Fines & Costs	78,601.00	80,418.78		75,000.00
Interest and Costs on Taxes	50,000.00	56,861.54		50,000.00
Interest on Investments and Deposits	250,000.00	328,736.27		278,000.00
Cable Franchise Fee	112,476.29	117,691.03		67,100.00
Cell Tower	225,000.00	243,806.49		225,000.00
State Aid				
Consolidated Muni. Property Tax Relief	-	-		-
Energy Receipts Tax	528,440.00	528,440.00		528,440.00
Supplemental Energy Receipts Tax	18,266.00	18,266.00		18,266.00
Uniform Construction Code Fees	170,000.00	130,570.00		125,000.00
HoHoKus - Bldg Dept	80,000.00	91,680.78		80,000.00
Uniform Fire Safety Local Inspection Fees	8,000.00	10,232.00		8,000.00
Recreation Programs	51,000.00	57,118.00		55,000.00
Federal and State Grants	136,977.44	175,067.74		68,337.43
Uniform Fire Safety Act	15,000.00	16,606.85		15,000.00
Available reserve monies unneeded	28,992.96	28,992.96		-
Receipts from Delinquent Taxes	253,554.52	294,471.92		253,554.52
Subtotal General Revenues	3,599,308.21	3,731,318.36		3,696,697.95
Amount to be Raised by Taxes				
Municipal	7,635,123.38	7,797,210.74		7,845,989.19
Library Minimum Tax	416,379.00	416,379.00		426,415.00
	\$ 11,650,810.59	\$ 11,944,908.10		\$ 11,969,102.14

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Budgeted Appropriations: Current Year vs. Prior Year

	2019 Adopted Budget	2019 Actual/Encumbered Budget	2020 Draft Budget	Percent Change
The following line items are subject to the 1977 Appropriation Cap				
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	\$ 184,000.00	\$ 183,497.77	\$ 236,000.00	28.3%
Other Expense	84,469.00	72,670.56	150,375.25	78.0%
Mayor and Council				
Salaries and Wages	25,000.00	23,838.21	25,000.00	0.0%
Other Expense	6,000.00	4,154.42	6,000.00	0.0%
Municipal Clerk				
Salaries and Wages	75,000.00	69,922.37	78,500.00	4.7%
Other Expense	27,200.00	17,755.13	40,200.00	47.8%
Financial Administration				
Salaries and Wages	84,000.00	82,916.92	86,000.00	2.4%
Other Expense	8,050.00	5,367.22	6,400.00	-20.5%
Audit Services	26,000.00	-	26,000.00	0.0%
Information Technology				
Salaries and Wages	75,000.00	63,962.50	75,000.00	0.0%
Other Expense	500.00	18,184.35	20,000.00	3900.0%
Tax Collection				
Salaries and Wages	75,000.00	74,042.87	80,000.00	6.7%
Other Expense	8,150.00	7,891.55	6,350.00	-22.1%
Tax Assessment Administration				
Salaries and Wages	42,000.00	41,200.03	42,500.00	1.2%
Other Expense	24,100.00	2,132.27	19,650.00	-18.5%
Legal Services and Costs				
Salaries and Wages	2,000.00	-	2,000.00	0.0%
Other Expense	120,000.00	53,468.50	120,000.00	0.0%
Engineering				
Other Expense	10,000.00	3,825.00	10,000.00	0.0%
LAND USE ADMINISTRATION				
Planning Board				
Salaries and Wages	18,000.00	17,382.75	18,500.00	2.8%
Other Expense	22,000.00	3,093.29	24,500.00	11.4%
Board of Adjustment				
Salaries and Wages	18,000.00	17,382.75	18,500.00	2.8%
Other Expense	16,850.00	5,069.15	16,850.00	0.0%
Master Plan and COAH				
Other Expense	25,000.00	2,000.00	20,000.00	-20.0%

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	2019 Adopted <u>Budget</u>	2019 Actual/Encumbered <u>Budget</u>	2020 Draft <u>Budget</u>	Percent <u>Change</u>
PUBLIC SAFETY				
Police				
Salaries and Wages	2,319,000.00	2,296,462.91	2,524,600.00	8.9%
Other Expense	114,750.00	105,294.26	112,550.00	-1.9%
Emergency Management Services				
Salaries and Wages	30,000.00	28,671.82	30,000.00	0.0%
Other Expense	5,000.00	2,568.57	5,000.00	0.0%
Fire Department				
Contribution - Aid to Volunteer Dept.	57,350.00	54,967.88	58,600.00	2.2%
Other Expense - Hydrant Services	21,000.00	19,749.40	21,000.00	0.0%
First Aid Services				
Other Expense	3,000.00	-		-100.0%
Contribution - Volunteer First Aid Org'n.	42,000.00	42,000.00	60,000.00	42.9%
Uniform Fire Safety Act				
Salaries and Wages	26,000.00	22,638.57	18,000.00	-30.8%
Other Expense	-			
Municipal Prosecutor				
Salaries and Wages	8,500.00	7,268.00	8,500.00	0.0%
PUBLIC WORKS				
Road Repair and Maintenance				
Salaries and Wages	474,701.34	468,568.95	438,000.00	-7.7%
Other Expense	65,250.00	60,535.81	68,050.00	4.3%
Snow Storm Expense	100,000.00	71,071.86	100,000.00	0.0%
Sewer System				
Other Expense	3,500.00	4,485.78	4,500.00	28.6%
Solid Waste Collectin and Recycling				
Salaries and Wages	30,906.76	23,517.85	27,000.00	-12.6%
Other Expense	428,620.50	435,894.41	441,520.50	3.0%
Public Buildings and Grounds				
Salaries and Wages	82,646.26	84,461.57	87,100.00	5.4%
Other Expense	83,500.00	92,078.13	91,700.00	9.8%
Vehicle Maintenance				
Other Expense	85,000.00	76,465.35	83,000.00	-2.4%
HEALTH AND HUMAN SERVICES				
Board of Health				
Northwest Bergen Regional				
Other Expense	55,400.00	55,377.80	55,400.00	0.0%
Animal Control				
Other Expense	10,050.00	9,900.00	10,100.00	0.5%
Public Assistance				
Other Expense	200.00	-	200.00	0.0%

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PARKS AND RECREATION				
Recreation				
Salaries and Wages	78,000.00	73,638.83	76,000.00	-2.6%
Other Expense	40,400.00	34,971.56	40,400.00	0.0%
Parks Maintenance				
Other Expense	20,500.00	19,769.41	20,500.00	0.0%
OTHER COMMON OPERATING FUNCTIONS				
Celebration of Public Events				
Other Expense	5,000.00	3,628.03	7,500.00	50.0%
Awards and Adjustments	1,000.00	-	1,000.00	0.0%
Reserve for Tax Appeals	40,000.00	-	40,000.00	0.0%
Municipal Court				
Salaries and Wages	104,000.00	102,352.34	106,500.00	2.4%
Other Expense	10,100.00	7,494.73	10,100.00	0.0%
Public Defender				
Other Expense	6,000.00	2,500.00	6,000.00	0.0%
Insurance				
General Liability	296,000.00	254,821.00	294,000.00	-0.7%
Employee Group Health	800,700.00	786,318.23	784,300.00	-2.0%
Property Maintenance Control				
Salaries and Wages	30,000.00	28,679.30	30,000.00	0.0%
Other Expense	4,000.00	450.00	4,000.00	0.0%
Construction Code Officials				
Salaries and Wages	184,000.00	175,237.85	180,000.00	-2.2%
Other Expense	12,200.00	6,575.96	11,300.00	-7.4%
Utility Expenses and Bulk Purchases				
Electricity	60,000.00	53,470.04	58,000.00	-3.3%
Street Lighting	95,000.00	85,432.85	90,000.00	-5.3%
Telephone	30,000.00	19,828.42	25,000.00	-16.7%
Water	15,000.00	11,162.85	13,000.00	-13.3%
Natural Gas	18,000.00	14,925.20	15,000.00	-16.7%
Gasoline	60,000.00	38,956.86	60,000.00	0.0%
Landfill / Solid Waste Disposal	225,000.00	199,361.90	220,000.00	-2.2%
Statutory Expenditures				
Public Employees Retirement System	199,430.00	199,430.00	193,456.00	-3.0%
Social Security	307,000.00	292,315.72	330,000.00	7.5%
Police and Fireman's Retirement System	426,688.00	426,688.00	528,451.00	23.8%
Unemployment Insurance	20,000.00	20,000.00	20,000.00	0.0%
Defined Contribution Retirement Program	2,000.00	1,512.62	7,000.00	250.0%

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The following line items are NOT subject to the 1977 Appropriation Cap				
Maintenance of Free Public Library	445,371.96	444,328.43	455,000.00	2.2%
Sewer Authority				
NWBCUA Contractual Service Charges	1,100,000.00	1,073,815.25	1,100,000.00	0.0%
Borough of Waldwick	14,000.00	14,003.03	14,100.00	0.7%
Village of Ridgewood	28,800.00	28,800.00	28,800.00	0.0%
Length of Service Awards Program	62,000.00	-	62,000.00	0.0%
Insurance				
Employee Group Health (over 2% increase)				
SHARED SERVICE AGREEMENTS				
Consolidated Dispatch - County Svcs				
Other Expense	180,000.00	172,504.98	180,000.00	0.0%
Pistol Range - Waldwick				
Salaries and Wages	5,835.00	5,835.00	5,835.00	0.0%
Other Expense	5,651.00	5,651.00	5,764.00	2.0%
Building Dept - HoHoKus				
Salaries and Wages	80,000.00	77,595.31	80,000.00	0.0%
Well Child	500.00	145.00	500.00	0.0%
Financial Services - Glen Rock				
Tax Collector	7,500.00	7,500.00	7,500.00	0.0%
OFFSET BY REVENUES				
Uniform Fire Safety Act	8,000.00	5,397.12	8,000.00	0.0%
Recreation Program				
Salaries and Wages	51,000.00	47,958.50	51,000.00	0.0%
Federal and State Grants	136,977.44	164,835.74	68,337.43	-50.1%
CAPITAL IMPROVEMENTS	755,000.00	755,000.00	700,000.00	-7.3%
RAZING BOROUGH PROPERTIES				
DEBT SERVICE				
NJ Environmental Infrastructure Trust	24,270.00	24,267.38	24,267.16	0.0%
BCIA Capital Lease	52,975.80	52,975.80	52,975.80	0.0%
Building Acquisition	26,015.00	26,015.00	25,370.00	-2.5%
JUDGMENTS	5,000.00	-	5,000.00	0.0%
RESERVE FOR UNCOLLECTED TAX	549,202.53	549,202.53	550,000.00	0.1%
	<u>\$ 11,650,810.59</u>	<u>\$ 11,047,088.30</u>	<u>\$ 11,969,102.14</u>	2.7%

		2020	2021	2022	2023	2024	2025
DEPT	PRODUCTS/SERVICES						
Admin: Renov	Reserve: Renovation of boro owned Buildings	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Admin:Tech	Reserve: Technology	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Emerg Services	Radio Upgrades for Ambulance & Fire	\$ -	\$ -	\$ -	\$ -		
O.E.M.	Reserve:pre-hazard mitigation grants	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Fire	Reserve: Future apparatus (10 year set aside)	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Fire	Reserve: SCBA bottles	\$ 7,500.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Fire	Purchase of turnout gear	\$ 19,600.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Fire	Purchase of Hoses	\$ 7,500.00					
Recycling	Reserve: Purchase new garbage truck (5 year set aside)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B&G	Fire House/Social Hall Roof Replacement Set Aside	\$ -	\$ -	\$ -			
B&G	Future Roof Replacements (over 15 years)		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
B&G	Storage & Equipment Upgrades		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
B&G	New Generators		\$ -	\$ -	\$ -	\$ -	\$ -
Road & Drainage	Road resurfacing program	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Road & Drainage	Reserve: Future drainage project	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
DPW	Reserve: Future Vehicle Purchases	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
DPW	DPW Upgrades facility upgrades	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
DPW	Hot box (Ho-Ho-Kus)	\$ 25,000.00					
DPW	DPW Roof Complete Fix	\$ -					
Library	Renovations (2021-22 Roof replacement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police	Flashing School Zone Safety Lights (2)	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Police	Chevy Tahoe vehicle-includes extras	\$ 49,599.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
Police	Rifle Conversion Kit	\$ 2,218.30					
Police	Vehicle & Body Cameras						
	2020 Note Down Payment and Projected Payments	\$ 80,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00
	Total	\$ 699,417.30	\$ 722,000.00	\$ 722,000.00	\$ 722,000.00	\$ 722,000.00	\$ 722,000.00
	TRUE CAPITAL COST		\$ 557,000.00	\$ 557,000.00	\$ 557,000.00	\$ 557,000.00	\$ 557,000.00
	BUDGET AMOUNT	\$ 700,000.00					

Projects inc
Roof Projects
Library
DPW
Fire House
HVAC/Energy Upgrades
Library
Borough Hall
Recreation Barn
Social Hall
DPW
New Generators (3)
Soft Cost (Engineering)
Technolohy Upgrades
Complete full redundancy
radio swap - dual band
Snap Shot Server
Video Server
Security Cameras
Various upgrades
Vehicle & Body Cameras
Vehicles
New Garbage Truck