



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Randy		George	12/31/2018	mgeorge@northaledon.com

Chief Administrative Officer

Renate		Elatab		relatab@northaledon.com
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Chief Financial Officer

Christopher		Battaglia		chrisb@taalis.com
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Municipal Clerk

Renate		Elatab		relatab@northaledon.com
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Registered Municipal Accountant

Charles	J	Ferraoli Jr.		ferraoli@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Galluccio	12/31/2016	
Dennis	F.	Marco	12/31/2016	
Raymond	T.	Melone	12/31/2017	
Rocco		Luisi	12/31/2017	
Donna		Puglisi	12/31/2018	
George		Pomianek	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.810	\$9,565,361.18	29.14%	\$3,060.41	Municipal Purpose Tax	ESTIMATED	\$10,168,196.40
Municipal Library	0.037	\$433,581.00	1.32%	\$139.80	Municipal Library	ACTUAL	\$431,345.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space	ACTUAL	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	0.873	\$10,303,582.00	31.39%	\$3,298.44	Local School District	ESTIMATED	\$10,448,582.00
Regional School District	0.221	\$2,609,327.00	7.95%	\$835.00	Regional School District	ESTIMATED	\$2,424,327.00
County Purposes	0.828	\$9,779,199.77	29.80%	\$3,128.42	County Purposes	ESTIMATED	\$9,567,154.77
County Library	0.000	\$0.00	0.00%	\$0.00	County Library	ACTUAL	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ACTUAL	\$0.00
County Open Space	0.011	\$130,263.71	0.40%	\$41.56	County Open Space	ESTIMATED	\$130,320.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
Total (Calendar Year 2015 Budget)	2.780	\$32,821,314.66	100.00%	\$10,503.63	Total ESTIMATED amount to be raised by taxes		\$33,169,925.17
Total Taxable Valuation as of October 1, 2015 <u>\$1,181,678,113.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,582,055.17</u>		
Current Year Average Residential Assessment <u>\$377,828.38</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,766,596.57</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$22,570,383.77</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$32,754,925.17</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$415,000.00</u>		
0.810	0.861	6.30%			Total Amount to be Raised by Taxes <u>\$33,169,925.17</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.75%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,565,361.18	\$10,168,196.40	6.30%	\$602,835.22				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>32,550,140.17</u>		
\$3,060.41	\$3,253.10	6.30%	\$192.69		Total Tax Levy, CY 2015 <u>32,884,806.84</u>		
					% of Taxes Collected, CY 2015 <u>98.98%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$303,449.16</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	-22.22%	(\$100,000.00)	\$450,000.00	\$350,000.00	\$350,000.00							
08	Local Revenue	-4.32%	(\$26,260.36)	\$607,960.36	\$581,700.00	\$581,700.00							
09	State Aid (without offsetting appropriation)	0.97%	\$5,781.77	\$593,909.23	\$599,691.00	\$599,691.00							
08	Uniform Construction Code Fees	-5.35%	(\$4,241.25)	\$79,241.25	\$75,000.00	\$75,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	47.47%	\$17,499.92	\$36,865.08	\$54,365.00	\$54,365.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-13.77%	(\$62,468.46)	\$453,767.63	\$391,299.17	\$391,299.17							
08	Other Special Items	78.22%	\$90,413.40	\$115,586.60	\$206,000.00	\$206,000.00							
15	Receipts from Delinquent Taxes	-7.24%	(\$25,276.24)	\$349,276.24	\$324,000.00	\$324,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	4.67%	\$473,040.15	\$10,126,501.25	\$10,599,541.40	\$10,599,541.40							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	2.88%	\$368,488.93	\$12,813,107.64	\$13,181,596.57	\$13,181,596.57	\$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 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	21.00	1.00	3.76%	\$28,782.00	\$765,618.00	\$794,400.00	\$794,400.00	\$0.00						
21	Land-Use Administration	3.00	0.00	-37.25%	(\$24,070.00)	\$64,617.00	\$40,547.00	\$40,547.00	\$0.00						
22	Uniform Construction Code	8.00	1.00	10.50%	\$16,544.00	\$157,527.00	\$174,071.00	\$174,071.00	\$0.00						
23	Insurance	0.00	0.00	8.80%	\$136,771.87	\$1,553,601.93	\$1,690,373.80	\$1,690,373.80	\$0.00						
25	Public Safety	26.00	0.00	-0.56%	(\$17,382.17)	\$3,101,511.27	\$3,084,129.10	\$2,970,836.10	\$113,293.00						
26	Public Works	12.00	8.00	3.48%	\$71,240.53	\$2,048,114.64	\$2,119,355.17	\$1,863,141.00	\$256,214.17						
27	Health and Human Services	6.00	0.00	1.92%	\$1,252.00	\$65,203.00	\$66,455.00	\$66,455.00	\$0.00						
28	Parks and Recreation	0.00	0.00	-34.20%	(\$7,797.59)	\$22,797.59	\$15,000.00	\$15,000.00	\$0.00						
29	Education (including Library)	0.00	0.00	-0.50%	(\$2,236.00)	\$450,373.00	\$448,137.00	\$431,345.00	\$16,792.00						
30	Unclassified	0.00	0.00	-19.62%	(\$17,230.00)	\$87,835.00	\$70,605.00	\$70,605.00	\$0.00						
31	Utilities and Bulk Purchases	0.00	0.00	-0.44%	(\$3,922.51)	\$899,422.51	\$895,500.00	\$895,500.00	\$0.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	27.27%	\$60,000.00	\$220,000.00	\$280,000.00	\$280,000.00	\$0.00						
35	Contingency	0.00	0.00	0.00%	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00						
36	Statutory Expenditures	0.00	0.00	2.41%	\$23,818.19	\$990,049.81	\$1,013,868.00	\$1,013,868.00	\$0.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
42	Shared Services	0.00	0.00	72.74%	\$33,460.00	\$46,000.00	\$79,460.00	\$79,460.00	\$0.00						
43	Court and Public Defender	6.00	0.00	18.65%	\$19,961.38	\$107,056.62	\$127,018.00	\$122,018.00	\$5,000.00						
44	Capital	0.00	0.00	-7.69%	(\$6,148.59)	\$80,000.00	\$73,851.41	\$73,851.41	\$0.00						
45	Debt	0.00	0.00	2.17%	\$36,234.37	\$1,672,088.13	\$1,708,322.50	\$1,708,322.50	\$0.00						
46	Deferred Charges	0.00	0.00	25.84%	\$17,535.28	\$67,868.31	\$85,403.59	\$85,403.59	\$0.00						
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$415,000.00	\$415,000.00	\$415,000.00	\$0.00						
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	82.00	10.00	2.86%	\$366,812.76	\$12,814,783.81	\$13,181,596.57	\$12,790,297.40	\$391,299.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X					Reserve for Debt Service	\$15,000.00	Non-Recurring
X					General Capital Fund Balance	\$45,000.00	Future use contingent on balance of General Capital Fund Balance
X					Reserve for FEMA Projects	\$115,000.00	Non-Recurring

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	55	\$8,732,800.00	0.74%	15A Public Schools	5	\$60,299,600.00	37.12%
2 Residential	2,935	\$1,108,926,300.00	93.84%	15B Other Schools	3	\$35,547,000.00	21.88%
3A/3B Farm	2	\$582,200.00	0.05%	15C Public Property	28	\$22,546,900.00	13.88%
4A Commercial	88	\$58,167,300.00	4.92%	15D Church and Charities	14	\$37,738,900.00	23.23%
4B Industrial	5	\$5,268,600.00	0.45%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	24	\$6,325,300.00	3.89%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$913.00	0.00%				
Total	3,086	\$1,181,678,113.00	100.00%	Total	74	\$162,457,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				13.75%			
Total # of property tax appeals filed in 2015				County Tax Board			
				State Tax Court			
Number of 2015 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 2015							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate	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 - Column Total		0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		0.00	\$0.00	\$0.00	

**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	0.00	124,984.48	\$25,652.00	\$0.00	\$1,258.15	\$96,111.95	\$1,962.38
Supervisory Staff (Department Heads & Managers)	22.00	0.00	834,258.79	\$615,370.00	\$0.00	\$31,090.59	\$140,722.40	\$47,075.81
Police Officers (Including Superior Officers)	20.00	0.00	3,172,311.31	\$2,389,440.00	\$50,000.00	\$341,940.00	\$355,559.43	\$35,371.88
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	15.00	0.00	1,400,474.77	\$840,790.00	\$38,594.00	\$39,940.65	\$393,877.24	\$87,272.88
All Other Non-Union Employees not listed above	19.00	10.00	670,022.45	\$472,753.00	\$0.00	\$15,479.61	\$155,472.77	\$26,317.06
Totals	83.00	10.00	6,202,051.80	\$4,344,005.00	\$88,594.00	\$429,709.00	\$1,141,743.80	\$198,000.00

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	9.00	\$11,822.57	\$106,403.13	10.00	\$11,451.00	\$114,510.00
Parent & Child	3.00	\$20,879.44	\$62,638.32	5.00	\$18,339.60	\$91,698.00
Employee & Spouse (or Partner)	6.00	\$23,745.84	\$142,475.04	4.00	\$22,901.76	\$91,607.04
Family	21.00	\$33,065.53	\$694,376.13	22.00	\$30,803.16	\$677,669.52
Employee Cost Sharing Contribution (enter as negative -)			(\$174,756.69)			(\$138,334.00)
Subtotal	39.00		\$831,135.93	41.00		\$837,150.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,873.04	\$11,873.04	1	\$11,451.00	\$11,451.00
Parent & Child	1	\$21,252.84	\$21,252.84	1	\$18,339.60	\$18,339.60
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	2	\$33,125.88	\$66,251.76	2	\$30,803.16	\$61,606.32
Employee Cost Sharing Contribution (enter as negative -)			(\$3,265.69)			(\$3,006.00)
Subtotal	4.00		\$96,111.95	4.00		\$88,390.92
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	43.00		\$927,247.88	45.00		\$925,541.48

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
ADMINISTRATION	1301.00	\$221,241.35		X	
PUBLIC WORKS DEPARTMENT	1138.00	\$146,403.00	X		
POLICE	2334.00	\$611,258.00	x		
DISPATCHERS	157.00	\$24,786.00	x		
Totals	4930.00	\$1,003,688.35			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,505,000.00	\$17,505,000.00	\$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				
Municipal Purposes						
Debt Authorized	\$962,928.96	\$15,957.70	\$946,971.26			
Notes Outstanding		\$0.00				
Bonds Outstanding	\$12,178,000.00	\$12,178,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$30,645,928.96	\$17,520,957.70	\$13,124,971.26			
Population (2010 census)	<u>8,417</u>					
Per Capita Gross Debt	<u>\$3,640.96</u>					
Per Capita Net Debt	<u>\$1,559.34</u>					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		<u>#DIV/0!</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,360,000.00			
Bonds - Interest			\$348,322.50			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,708,322.50	\$0.00	\$0.00	\$0.00
Total Principal			\$1,360,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$348,322.50	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			12.96%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA				
Year of Last Rating		2014				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Wyckoff	Building Inspector		1/1/2016	12/31/2016	\$30,000.00
Receiving	County of Passaic	Street Lighting		1/1/2016	12/31/2016	\$16,000.00
Providing	Borough of Hawthorne	Municipal Court		1/1/2016	12/31/2016	\$17,500.00
Receiving	County of Passaic	IT Services		1/1/2016	12/31/2016	\$15,960.00