



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1606_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: North Haledon **State:** NJ **Zip:** 07508

Mayor

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

Chief Administrative Officer

Renate		Elatab		relatab@northhaledon.com
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Chief Financial Officer

Christopher		Battaglia		chrisb@taglia.com
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Municipal Clerk

Renate		Elatab		relatab@northhaledon.com
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Registered Municipal Accountant

Charles	J	Ferraioli Jr.		ferraiol@optonline.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond	T.	Melone	12/31/2017	
Rocco		Luisi	12/31/2017	
Donna		Puglisi	12/31/2018	
George		Pomianek	12/31/2018	
Keith		Salviano	12/31/2019	
Heather		Sparano	12/31/2019	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.861	\$10,168,196.40	30.66%	\$3,254.12
Municipal Library	0.037	\$431,345.00	1.30%	\$138.01
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.883	\$10,435,585.00	31.47%	\$3,338.30
Regional School District	0.204	\$2,414,361.00	7.28%	\$772.36
County Purposes	0.811	\$9,585,715.93	28.90%	\$3,066.44
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$129,645.10	0.39%	\$41.58
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.807	\$33,164,848.43	100.00%	\$10,610.81

Total Taxable Valuation as of	October 1, 2016	<u>\$1,181,678,113.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$378,012.54</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.861	0.865	0.48%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,168,196.40	\$10,652,009.10	4.76%	\$483,812.70

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,254.12	\$3,269.81	0.48%	\$15.69

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,652,009.10
Municipal Library	ACTUAL	\$438,390.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,644,297.00
Regional School District	ESTIMATED	\$2,426,433.00
County Purposes	ESTIMATED	\$9,612,764.50
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$132,238.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,906,131.60

Revenue Anticipated, Excluding Tax Levy	2,283,722.00
Budget Appropriations, before Reserve for Uncollected Taxes	12,520,731.10
Total Non-Municipal Tax Levy	\$22,815,732.50
Amount to be Raised by Taxes - Before RUT	\$33,052,741.60
Reserve for Uncollected Taxes (RUT)	\$415,000.00
Total Amount to be Raised by Taxes	\$33,467,741.60

% of Tax Collections used to Calculate RUT	<u>98.76%</u>
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	32,898,076.68
Total Tax Levy, CY 2016	33,194,434.30
% of Taxes Collected, CY 2016	<u>99.11%</u>
Delinquent Taxes - December 31, 2016	<u>\$262,231.95</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	67.43%	\$236,000.00	\$350,000.00	\$586,000.00	\$586,000.00							
08	Local Revenue	-0.55%	(\$3,366.01)	\$607,298.01	\$603,932.00	\$603,932.00							
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	-5.10%	(\$5,371.00)	\$105,371.00	\$100,000.00	\$100,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-77.13%	(\$60,709.42)	\$78,709.42	\$18,000.00	\$18,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-95.94%	(\$396,608.89)	\$413,400.89	\$16,792.00	\$16,792.00							
08	Other Special Items	-63.46%	(\$131,481.99)	\$207,181.99	\$75,700.00	\$75,700.00							
15	Receipts from Delinquent Taxes	-6.54%	(\$19,842.16)	\$303,449.16	\$283,607.00	\$283,607.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.93%	(\$95,546.23)	\$10,309,165.33	\$10,213,619.10	\$10,213,619.10							
07	Minimum Library Tax	1.63%	\$7,045.00	\$431,345.00	\$438,390.00	\$438,390.00							
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	-3.46%	(\$464,098.93)	\$13,399,830.03	\$12,935,731.10	\$12,935,731.10	\$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	19.00	1.00	-0.45%	(\$3,606.79)	\$796,348.79	\$792,742.00	\$792,742.00								
21	Land-Use Administration	3.00	0.00	-6.58%	(\$3,137.52)	\$47,681.52	\$44,544.00	\$44,544.00								
22	Uniform Construction Code	8.00	1.00	22.35%	\$36,457.00	\$163,085.00	\$199,542.00	\$199,542.00								
23	Insurance	0.00	0.00	-3.48%	(\$56,243.43)	\$1,615,919.43	\$1,559,676.00	\$1,559,676.00								
25	Public Safety	25.00	0.00	-1.70%	(\$53,165.24)	\$3,129,815.34	\$3,076,650.10	\$3,076,650.10								
26	Public Works	13.00	9.00	2.49%	\$54,289.49	\$2,179,593.51	\$2,233,883.00	\$2,233,883.00								
27	Health and Human Services	6.00	0.00	4.07%	\$2,704.00	\$66,455.00	\$69,159.00	\$69,159.00								
28	Parks and Recreation	0.00	0.00	58.10%	\$20,870.17	\$35,921.83	\$56,792.00	\$40,000.00	\$16,792.00							
29	Education (including Library)	0.00	0.00	1.63%	\$7,044.99	\$431,345.01	\$438,390.00	\$438,390.00								
30	Unclassified	0.00	0.00	27.04%	\$20,351.43	\$75,253.57	\$95,605.00	\$95,605.00								
31	Utilities and Bulk Purchases	0.00	0.00	-0.10%	(\$888.31)	\$896,388.31	\$895,500.00	\$895,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	0.73%	\$7,637.52	\$1,052,492.48	\$1,060,130.00	\$1,060,130.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	-59.78%	(\$47,500.00)	\$79,460.00	\$31,960.00	\$31,960.00								
43	Court and Public Defender	6.00	0.00	28.98%	\$30,797.00	\$106,261.00	\$137,058.00	\$137,058.00								
44	Capital	0.00	0.00	-63.15%	(\$201,351.41)	\$318,851.41	\$117,500.00	\$117,500.00								
45	Debt	0.00	0.00	0.19%	\$3,177.50	\$1,708,322.50	\$1,711,500.00	\$1,711,500.00								
46	Deferred Charges	0.00	0.00	-100.00%	(\$85,403.59)	\$85,403.59	\$0.00	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$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								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	80.00	11.00	-2.03%	(\$267,967.19)	\$13,203,698.29	\$12,935,731.10	\$12,918,939.10	\$16,792.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$9,719,200.00	0.82%	15A Public Schools	5	\$60,299,600.00	36.99%
2 Residential	2,834	\$1,109,088,800.00	93.95%	15B Other Schools	3	\$35,547,000.00	21.81%
3A/3B Farm	2	\$582,200.00	0.05%	15C Public Property	28	\$22,546,900.00	13.83%
4A Commercial	87	\$56,562,300.00	4.79%	15D Church and Charities		\$37,742,900.00	23.15%
4B Industrial	4	\$4,584,600.00	0.39%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt		\$6,880,600.00	4.22%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$899.00	0.00%				
Total	2,985	\$1,180,537,999.00	100.00%	Total	36	\$163,017,000.00	100.00%
Average Ratio (%), Assessed to True Value				89.85%			
Equalized Valuation, Taxable Properties				\$1,313,898,718.98			
Total # of property tax appeals filed in 2016							
				County Tax Board	19.00		
				State Tax Court	4.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				21.00			
Amount paid out by municipality for tax appeals in 2016				\$16,893.21			
				Percentage of Exempt vs. Non-Exempt Properties 13.81%			

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 2016 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
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	125,268.96	\$26,166.00	\$0.00	\$2,313.54	\$94,787.72	\$2,001.70
Supervisory Staff (Department Heads & Managers)	10.00	0.00	734,365.10	\$542,714.00	\$0.00	\$77,930.22	\$72,203.26	\$41,517.62
Police Officers (Including Superior Officers)	19.00	0.00	3,273,455.86	\$2,360,032.00	\$65,000.00	\$565,402.00	\$247,560.92	\$35,460.94
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	1,390,704.89	\$863,987.00	\$34,450.00	\$115,723.63	\$288,696.84	\$87,847.42
All Other Non-Union Employees not listed above	29.00	11.00	983,408.34	\$695,063.00	\$0.00	\$73,760.61	\$161,412.40	\$53,172.32
Totals	80.00	11.00	6,507,203.15	\$4,487,962.00	\$99,450.00	\$835,130.00	\$864,661.15	\$220,000.00

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	\$11,810.75	\$106,296.75	9.00	\$11,822.57	\$106,403.13
Parent & Child	3.00	\$20,858.56	\$62,575.68	3.00	\$20,879.44	\$62,638.32
Employee & Spouse (or Partner)	7.00	\$23,722.32	\$166,056.24	6.00	\$23,745.84	\$142,475.04
Family	20.00	\$33,092.76	\$661,855.20	21.00	\$33,065.53	\$694,376.13
Employee Cost Sharing Contribution (enter as negative -)			(\$226,910.41)			(\$174,756.69)
Subtotal	39.00		\$769,873.46	39.00		\$831,135.93
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,861.16	\$11,861.16	1	\$11,873.04	\$11,873.04
Parent & Child	1	\$21,231.60	\$21,231.60	1	\$21,252.84	\$21,252.84
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	2	\$32,459.70	\$64,919.40	2	\$33,125.88	\$66,251.76
Employee Cost Sharing Contribution (enter as negative -)			(\$3,224.44)			(\$3,265.69)
Subtotal	4.00		\$94,787.72	4.00		\$96,111.95
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		\$864,661.18	43.00		\$927,247.88

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,720,000.00	\$16,720,000.00	\$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			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding	\$1,900,000.00	\$1,900,000.00				
Bonds Outstanding	\$10,818,000.00	\$10,818,000.00				
Loans and Other Debt			\$0.00			
Total (Current Year)	\$29,438,000.00	\$16,720,000.00	\$12,718,000.00			
Population (2010 census)	8,417					
Per Capita Gross Debt	\$3,497.45					
Per Capita Net Debt	\$1,510.99					
3 Yr. Average Property Valuation		\$1,303,313,674.67				
Net Debt as % of 3 Year Avg Property Valuation		0.98%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$17,500.00			
Bonds - Principal			\$1,445,000.00	\$1,425,000.00	\$1,450,000.00	\$6,498,000.00
Bonds - Interest			\$249,000.00	\$214,685.00	\$180,122.50	\$478,353.75
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,711,500.00	\$1,639,685.00	\$1,630,122.50	\$6,976,353.75
Total Principal			\$1,445,000.00	\$1,425,000.00	\$1,450,000.00	\$6,498,000.00
Total Interest			\$266,500.00	\$214,685.00	\$180,122.50	\$478,353.75
% of Total Current Year Budget			13.23%			
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		2017				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
