



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1433_fba_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
PAUL	M	CARELLI	12/31/2019	pcareli@riverdalenj.gov

Chief Administrative Officer

PAUL	M	CARELLI		pcareli@riverdalenj.gov
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Chief Financial Officer

KENNETH		SESHOLTZ		ksesholtz@comcast.net
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Municipal Clerk

ABUBAKAR		JALLOH		clerk@riverdalenj.gov
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Registered Municipal Accountant

Heidi	A	Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
BRADLEY		CLINTON	12/31/2017	bclinton@riverdalenj.gov
DAVE		DESAI	12/31/2018	ddesai@riverdalenj.gov
MATTHEW		OSWALD	12/31/2018	moswald@riverdalenj.gov
VINCENT		PELLEGRINI	12/31/2017	vpellegrini@riverdalenj.gov
PAUL		PURCELL	12/31/2019	ppurcell@riverdalenj.gov
STEPHEN		REVIS	12/31/2019	srevis@riverdalenj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.675	\$5,213,985.02	34.46%	\$1,939.62
Municipal Library	0.037	\$285,768.35	1.89%	\$106.32
Municipal Open Space	0.010	\$77,232.20	0.51%	\$28.74
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.969	\$7,487,424.00	49.48%	\$2,784.43
Regional School District			0.00%	\$0.00
County Purposes	0.259	\$1,996,045.52	13.19%	\$744.24
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$70,548.23	0.47%	\$28.74
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.960	\$15,131,003.32	100.00%	\$5,632.09

Total Taxable Valuation as of October 1, 2016	<u>\$777,254,900.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$287,351.32</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.675	0.675	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,213,985.02	\$5,245,938.94	0.61%	\$31,953.92

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,939.62	\$1,939.62	0.00%	\$0.00

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$5,245,938.94
Municipal Library	ACTUAL	\$288,896.02
Municipal Open Space	ACTUAL	\$77,725.49
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$7,812,887.50
Regional School District		
County Purposes	ESTIMATED	\$2,055,926.88
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$72,664.68
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$15,554,039.51

Revenue Anticipated, Excluding Tax Levy	1,809,873.91
Budget Appropriations, before Reserve for Uncollected Taxes	6,839,202.59
Total Non-Municipal Tax Levy	\$10,019,204.55
Amount to be Raised by Taxes - Before RUT	\$15,048,533.23
Reserve for Uncollected Taxes (RUT)	\$505,506.28
Total Amount to be Raised by Taxes	\$15,554,039.51

% of Tax Collections used to Calculate RUT	<u>96.75%</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	14,993,942.08
Total Tax Levy, CY 2016	15,147,566.97
% of Taxes Collected, CY 2016	98.99%
Delinquent Taxes - December 31, 2016	\$117,232.46

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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.12%	(\$51,122.50)	\$1,241,190.00	\$1,190,067.50	\$530,000.00		\$660,067.50					
08	Local Revenue	-21.45%	(\$510,158.70)	\$2,378,158.70	\$1,868,000.00	\$364,000.00		\$1,504,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$439,515.00	\$439,515.00	\$439,515.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-33.50%	(\$22,666.00)	\$67,666.00	\$45,000.00	\$45,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	441.22%	\$156,817.35	\$35,541.56	\$192,358.91	\$192,358.91							
08	Other Special Items	-5.02%	(\$6,025.33)	\$120,025.33	\$114,000.00	\$114,000.00							
15	Receipts from Delinquent Taxes	-56.28%	(\$160,929.70)	\$285,929.70	\$125,000.00	\$125,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.39%	(\$73,837.27)	\$5,319,776.21	\$5,245,938.94	\$5,245,938.94							
07	Minimum Library Tax	1.09%	\$3,127.67	\$285,768.35	\$288,896.02	\$288,896.02							
54	Open Space Levy Tax	0.57%	\$441.82	\$77,283.67	\$77,725.49		\$77,725.49						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.48%	(\$664,352.66)	\$10,250,854.52	\$9,586,501.86	\$7,344,708.87	\$77,725.49	\$2,164,067.50	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.52	13.00	-6.59%	(\$33,665.00)	\$510,475.00	\$476,810.00	\$476,810.00							
21	Land-Use Administration		0.35	1.04%	\$400.00	\$38,535.00	\$38,935.00	\$38,935.00							
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00								
23	Insurance			1.08%	\$7,500.00	\$697,000.00	\$704,500.00	\$704,500.00							
25	Public Safety	20.00	7.00	5.88%	\$134,676.16	\$2,292,209.20	\$2,426,885.36	\$2,340,529.00	\$86,356.36						
26	Public Works	10.00	1.02	-0.91%	(\$6,171.97)	\$675,996.97	\$669,825.00	\$519,825.00		\$150,000.00					
27	Health and Human Services		0.11	0.58%	\$558.00	\$96,585.00	\$97,143.00	\$97,143.00							
28	Parks and Recreation		1.00	9.01%	\$8,493.29	\$94,232.20	\$102,725.49	\$25,000.00	\$77,725.49						
29	Education (including Library)			-1.27%	(\$4,065.33)	\$319,359.35	\$315,294.02	\$315,294.02							
30	Unclassified			#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00							
31	Utilities and Bulk Purchases			2.22%	\$44,000.00	\$1,986,000.00	\$2,030,000.00	\$180,000.00		\$1,850,000.00					
32	Landfill / Solid Waste Disposal			3.20%	\$9,077.22	\$283,843.33	\$292,920.55	\$280,000.00	\$12,920.55						
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			5.42%	\$40,095.16	\$739,845.00	\$779,940.16	\$740,872.66		\$39,067.50					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-3.56%	(\$5,000.00)	\$140,500.00	\$135,500.00	\$135,500.00							
43	Court and Public Defender	1.00	3.00	7.27%	\$9,938.94	\$136,793.06	\$146,732.00	\$143,650.00	\$3,082.00						
44	Capital			64.71%	\$55,000.00	\$85,000.00	\$140,000.00	\$50,000.00	\$90,000.00						
45	Debt			-19.20%	(\$153,655.00)	\$800,440.00	\$646,785.00	\$571,785.00		\$75,000.00					
46	Deferred Charges			309.20%	\$49,871.00	\$16,129.00	\$66,000.00	\$16,000.00		\$50,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.27%	\$11,217.26	\$494,289.02	\$505,506.28	\$505,506.28							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	34.52	25.48	1.89%	\$178,269.73	\$9,408,232.13	\$9,586,501.86	\$7,152,349.96	\$192,358.91	\$77,725.49	\$2,164,067.50	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<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					General Capital Surplus	\$22,500.00	The amount anticipated is not expected to be available in 2018.
	X				Borough Clerk: Salaries and Wages	(\$18,425.00)	The decrease in the appropriation is the result of the reduction in staff.
	X				Financial Administration: Salaries and Wages	(\$19,290.00)	The decrease in the appropriation is the result of the reduction in staff.
	X				Contribution to Pompton Lakes First Aid Squad	(\$32,500.00)	The decrease in the appropriation is the result of the reduction in the amount required to be contributed.
	X				Capital Improvements: Equipment - Police	(\$35,000.00)	The decrease in the appropriation is the result of the decrease in the amount necessary to be expended for the department.
		X			Financial Administration: Other Expenses	\$21,450.00	The increase in the appropriation is the result of contracting for a payroll service company.
		X			Legal Services and Costs: Other Expenses	\$15,000.00	The increase in the appropriation is the result of the increase in anticipated litigation.
		X			Police: Salaries and Wages	\$91,583.00	The increase in the appropriation is the result of contractual obligations.
			X		N/A	N/A	There are no structural imbalance offsets anticipated.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$18,553,400.00	2.39%	15A Public Schools	4	\$4,051,800.00	12.93%
2 Residential	1,666	\$478,727,300.00	61.59%	15B Other Schools			0.00%
3A/3B Farm	3	\$471,000.00	0.06%	15C Public Property	30	\$21,226,400.00	67.74%
4A Commercial	106	\$190,231,300.00	24.47%	15D Church and Charities	4	\$2,947,100.00	9.40%
4B Industrial	24	\$41,234,100.00	5.31%	15E Cemeteries & Graveyards			0.00%
4C Apartments	4	\$40,792,600.00	5.25%	15F Other Exempt	8	\$3,111,700.00	9.93%
5A/5B Railroad	11		0.00%				
6A/6B Business Personal Property	1	\$7,245,200.00	0.93%				
Total	1,880	\$777,254,900.00	100.00%	Total	46	\$31,337,000.00	100.00%
Average Ratio (%), Assessed to True Value		89.02%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$873,123,904.74		4.03%			
Total # of property tax appeals filed in 2016		County Tax Board		7.00			
		State Tax Court		11.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				13.00			
Amount paid out by municipality for tax appeals in 2016		\$372,233.19					

<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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption			N/A	
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	50,064.00	\$41,750.00	\$3,000.00	\$1,550.00		\$3,764.00
Supervisory Staff (Department Heads & Managers)	2.00	5.50	360,478.61	\$256,250.00	\$15,000.00	\$29,679.38	\$23,313.23	\$36,236.00
Police Officers (Including Superior Officers)	16.00		2,620,910.13	\$1,678,400.00	\$162,750.00	\$379,462.66	\$194,397.47	\$205,900.00
Fire Fighters (Including Superior Officers)		1.81	84,641.00	\$11,400.00	\$7,000.00	\$452.00		\$65,789.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.52	11.17	1,345,713.42	\$787,317.00	\$73,000.00	\$108,821.12	\$242,289.30	\$134,286.00
Totals	34.52	25.48	4,461,807.16	\$2,775,117.00	\$260,750.00	\$519,965.16	\$460,000.00	\$445,975.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	18.00	\$10,709.43	\$192,769.65	20.00	\$10,717.98	\$214,359.54
Parent & Child	3.00	\$19,449.24	\$58,347.72	3.00	\$19,468.76	\$58,406.28
Employee & Spouse (or Partner)	3.00	\$21,373.80	\$64,121.40	2.00	\$21,395.04	\$42,790.08
Family	9.00	\$29,949.21	\$269,542.92	9.00	\$29,979.23	\$269,813.04
Employee Cost Sharing Contribution (enter as negative -)			(\$124,781.69)			(\$125,368.94)
Subtotal	33.00		\$460,000.00	34.00		\$460,000.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	33.00		\$460,000.00	34.00		\$460,000.00

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
Union - Police	1072.97	\$107,650.75	x	x	
Non-Union - Police	197.13	\$14,107.87		x	x
Totals	1270.10	\$121,758.62			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$45,250.00	\$200,000.00	\$200,000.00	\$1,291,250.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$29,750.00	\$35,000.00	\$35,000.00	\$105,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$554,750.00			
Water/Sewer	\$6,448,700.00	\$6,448,700.00	\$0.00	Bond Anticipation Notes - Interest	\$17,035.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
Total (Current Year)	\$10,157,250.00	\$6,504,322.30	\$3,652,927.70	Total	\$646,785.00	\$235,000.00	\$235,000.00	\$1,396,250.00
<u>Municipal Purposes</u>								
Debt Authorized	\$1,795,050.00		\$1,795,050.00	Total Principal	\$600,000.00	\$200,000.00	\$200,000.00	\$1,291,250.00
Notes Outstanding	\$1,913,500.00	\$55,622.30	\$1,857,877.70	Total Interest	\$46,785.00	\$35,000.00	\$35,000.00	\$105,000.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	6.75%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases		N/A		
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		
Population (2010 census)	3,559							
Per Capita Gross Debt	\$2,853.96							
Per Capita Net Debt	\$1,026.39							
3 Yr. Average Property Valuation		\$852,946,242.00						
Net Debt as % of 3 Year Avg Property Valuation		0.43%						

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
Receiving	Borough of Butler	Tax Assessor		8/1/2013	N/A	\$52,500.00
Receiving	Borough of Butler	Tax Collector		1/1/2014	N/A	\$30,000.00
Receiving	Borough of Butler	Dispatch		1/1/2009	N/A	\$8,000.00
Receiving	Borough of Butler	Water/Sewer Collector		1/1/2014	N/A	\$30,000.00
Receiving	Borough of Wanaque	Uniform Construction Code		1/1/2014	3/31/2017	\$11,000.00
Receiving	Borough of Pompton Lakes	Uniform Construction Code		4/1/2017	3/31/2021	\$34,000.00
Receiving	Township of Pequannock	Dial-A-Ride		1/1/2017	12/31/2017	\$30,891.00
Receiving	Township of Pequannock	Public Health Services		1/1/2017	12/31/2017	\$42,244.00
Receiving	Borough of Bloomingdale	Animal Control Services		1/1/2017	12/31/2017	\$10,266.88
Receiving	Borough of Bloomingdale	Street Sweeping Services		6/26/2012	12/31/2017	\$12,989.19

USER FRIENDLY BUDGET SECTION - Notes

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