



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
Paul	H.	Tomasko	12/31/2026	boroclerk@alpinenj.org

Chief Administrative Officer

Paul	H.	Tomasko		boroclerk@alpinenj.org
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Chief Financial Officer

Marilyn		Hayward		mhayward@alpinenj.org
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Municipal Clerk

Stephanie		Wehmann		swehmann@alpinenj.org
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Registered Municipal Accountant

Jeffrey	C.	Bliss		jbliss@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Steven		Cohen	12/31/2024	
Vicki		Frankel	12/31/2024	
Scott		Bosworth	12/31/2025	
Gayle		Gerstein	12/31/2025	
Arthur		Frankel	12/31/2026	
David		Kupferschmid	12/31/2026	

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.192	\$3,803,156.00	24.37%	\$5,303.04	Municipal Purpose Tax	ACTUAL	\$3,937,347.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$98,868.00	0.63%	\$138.10	Municipal Open Space	ACTUAL	\$99,308.00
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	0.367	\$7,262,277.00	46.54%	\$10,136.54	Local School District	ESTIMATED	\$7,407,523.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.216	\$4,253,851.30	27.26%	\$5,965.92	County Purposes	ESTIMATED	\$4,338,928.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$186,725.80	1.20%	\$276.20	County Open Space	ESTIMATED	\$190,460.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	0.790	\$15,604,878.10	100.00%	\$21,819.80	Total ESTIMATED amount to be raised by taxes		\$15,973,566.00
Total Taxable Valuation as of October 1, 2023 <u>\$1,977,359,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 3,238,017.00		
Current Year Average Residential Assessment <u>\$2,762,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 6,033,424.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$12,036,219.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$14,831,626.00		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$880,000.00		
0.192	0.198	3.13%			Total Amount to be Raised by Taxes \$15,711,626.00		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>94.39%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,803,156.00	\$3,937,347.00	3.53%	\$134,191.00				
<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 2023 15,403,120.00		
\$5,303.04	\$5,468.76	3.13%	\$165.72		Total Tax Levy, CY 2023 15,662,904.00		
					% of Taxes Collected, CY 2023 <u>98.34%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$257,414.00</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.90%	\$20,000.00	\$1,050,000.00	\$1,070,000.00	\$1,070,000.00							
08	Local Revenue	-7.71%	(\$45,834.00)	\$594,834.00	\$549,000.00	\$549,000.00							
09	State Aid (without offsetting appropriation)	5.32%	\$23,171.00	\$435,784.00	\$458,955.00	\$458,955.00							
08	Uniform Construction Code Fees	-11.96%	(\$54,356.00)	\$454,356.00	\$400,000.00	\$400,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-61.04%	(\$68,951.00)	\$112,963.00	\$44,012.00	\$44,012.00							
08	Other Special Items	-35.88%	(\$142,203.00)	\$396,313.00	\$254,110.00	\$254,110.00							
15	Receipts from Delinquent Taxes	3.22%	\$6,233.00	\$193,767.00	\$200,000.00	\$200,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	#DIV/0!	\$3,937,347.00		\$3,937,347.00	\$3,937,347.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.18%	\$176.00	\$99,132.00	\$99,308.00		\$99,308.00						
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	110.14%	\$3,675,583.00	\$3,337,149.00	\$7,012,732.00	\$6,913,424.00	\$99,308.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	3.00	17.67%	\$95,479.00	\$540,221.00	\$635,700.00	\$635,700.00							
21	Land-Use Administration			7.56%	\$1,950.00	\$25,800.00	\$27,750.00	\$27,750.00							
22	Uniform Construction Code	1.00	3.00	11.84%	\$18,300.00	\$154,500.00	\$172,800.00	\$172,800.00							
23	Insurance			5.56%	\$36,159.00	\$650,588.00	\$686,747.00	\$686,747.00							
25	Public Safety	12.00	3.00	-3.76%	(\$90,528.00)	\$2,406,368.00	\$2,315,840.00	\$2,315,840.00							
26	Public Works	3.00		12.02%	\$62,153.00	\$517,247.00	\$579,400.00	\$579,400.00							
27	Health and Human Services			2.36%	\$800.00	\$33,850.00	\$34,650.00	\$34,650.00							
28	Parks and Recreation			8.14%	\$700.00	\$8,600.00	\$9,300.00	\$9,300.00							
29	Education (including Library)			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
30	Unclassified			#DIV/0!	\$182,820.00		\$182,820.00	\$39,500.00	\$44,012.00	\$99,308.00					
31	Utilities and Bulk Purchases			5.29%	\$9,200.00	\$174,000.00	\$183,200.00	\$183,200.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			12.40%	\$102,879.00	\$829,376.00	\$932,255.00	\$932,255.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender		3.00	3.39%	\$1,050.00	\$30,950.00	\$32,000.00	\$32,000.00							
44	Capital			#DIV/0!	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00							
45	Debt			10.61%	\$31,400.00	\$295,870.00	\$327,270.00	\$327,270.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.73%	\$15,000.00	\$865,000.00	\$880,000.00	\$880,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	19.00	12.00	7.34%	\$479,362.00	\$6,533,370.00	\$7,012,732.00	\$6,869,412.00	\$44,012.00	\$99,308.00	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	57	\$72,025,500.00	3.63%
2 Residential	659	\$1,820,355,900.00	91.65%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	18	\$93,769,800.00	4.72%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	734	\$1,986,151,200.00	100.00%

Average Ratio (%), Assessed to True Value	96.44%
Equalized Valuation, Taxable Properties	\$2,059,468,270.43

Total # of property tax appeals filed in 2023	County Tax Board	2.00
	State Tax Court	8.00
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		15.00

Amount paid out by municipality for tax appeals in 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$8,704,400.00	0.66%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	58	\$956,878,200.00	72.23%
15D Church and Charities	2	\$3,229,300.00	0.24%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	4	\$356,012,500.00	26.87%
Total	65	\$1,324,824,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 66.70%

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 2023 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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	3.00	688,731.00	\$475,315.00	\$33,106.00	\$71,950.00	\$41,480.00	\$66,880.00
Police Officers (Including Superior Officers)	12.00		2,962,695.00	\$1,812,888.00	\$170,000.00	\$662,429.00	\$288,626.00	\$28,752.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	9.00	579,693.00	\$349,373.00	\$29,898.00	\$41,300.00	\$91,214.00	\$67,908.00
Totals	19.00	12.00	4,231,119.00	\$2,637,576.00	\$233,004.00	\$775,679.00	\$421,320.00	\$163,540.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$15,555.12	\$93,330.72	6.00	\$14,449.32	\$86,695.92
Parent & Child	0.50	\$16,000.00	\$8,000.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	4.50	\$31,110.24	\$139,996.08	4.00	\$28,898.64	\$115,594.56
Family	7.00	\$43,398.84	\$303,791.88	9.00	\$40,313.64	\$362,822.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	18.00		\$545,118.68	19.00		\$565,113.24
<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	3	\$4,670.16	\$14,010.48	3	\$4,305.08	\$12,915.24
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$9,599.40	\$9,599.40	1	\$8,817.24	\$8,817.24
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						(\$141,278.31)
Subtotal	4.00		\$23,609.88	4.00		(\$119,545.83)
GRAND TOTAL	22.00		\$568,728.56	23.00		\$445,567.41

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)?

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	1,848.00	\$191,027.76									X		
Police Sergeant	464.00	\$39,388.96									X		
Police Sergeant	1,760.00	\$149,142.40									X		
Patrolman	1,480.00	\$113,841.60									X		
Patrolman	516.00	\$39,690.72									X		
Patrolman	680.00	\$51,822.80									X		
Patrolman	368.00	\$27,559.52									X		
Patrolman	136.00	\$10,266.64									X		
Patrolman	364.00	\$26,997.88									X		
Patrolman	56.00	\$1,779.68									X		
Patrolman	56.00	\$1,779.68									X		
Patrolman	68.00	\$2,161.04									X		
Borough Clerk	40.00	\$14,747.60										X	
CFO/Tax Collector	65.50	\$30,957.92										X	
DPW Superintendent	21.30	\$11,418.50										X	
Bldg. Dept. Technical Assistant	72.80	\$20,618.42										X	
DPW Equipment Operator One	27.50	\$8,802.20										X	
TOTALS (THIS PAGE ONLY)	8,023.10	\$742,003.32	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2025	2026	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$526,351.00		\$526,351.00				
Notes Outstanding	\$1,939,000.00		\$1,939,000.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$2,465,351.00	\$0.00	\$2,465,351.00				
Population (2020 census)	<u>1,762</u>						
Per Capita Gross Debt	<u>\$1,399.18</u>						
Per Capita Net Debt	<u>\$1,399.18</u>						
3 Year Average Property Valuation		<u>\$1,948,236,942.67</u>					
Net Debt as % of 3 Year Average Property Valuation		<u>0.13%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$240,000.00			
Bond Anticipation Notes - Interest				\$87,270.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$327,270.00	\$0.00	\$0.00	\$0.00
Total Principal				\$240,000.00	\$0.00	\$0.00	\$0.00
Total Interest				\$87,270.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				4.67%			
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							
Year of Last Rating							
Mark "X" if Municipality has no bond rating					X		

USER FRIENDLY BUDGET SECTION - Notes

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