



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:
Municode: **Filename:** 0239_fba_2024.xlsm

Website:
Phone Number:
Mailing Address:
Municipality: **State:** **Zip:**

Government Type:	<input type="text" value="Borough"/>	3
Election Type:	<input type="text" value="Non-Partisan (November)"/>	4

First Name	Middle Name	Last Name	Term Expires	Business Email
DANIEL	H	PRONTI	12/31/26	

Chief Administrative Officer

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Chief Financial Officer

STEPHEN	P	SANZARI		ssanzari@northarlington.org
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Municipal Clerk

KATHLEEN		MOORE		
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Registered Municipal Accountant

PAUL	J	LERCH		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MARIO		KARCIC	12/31/26	
LYNETTE		CAVADAS	12/31/25	
KIRK		DELRUSSO	12/31/25	
BRIAN		FITZHENRY	12/31/24	
ALLISON		SHEEDY	12/31/24	

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	0.833	\$18,892,534.00	34.14%	\$3,581.90	Municipal Purpose Tax	ACTUAL	\$19,056,974.00																						
Municipal Library	0.036	\$823,131.00	1.49%	\$154.80	Municipal Library	ACTUAL	\$877,533.00																						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space																								
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	1.322	\$29,949,974.00	54.13%	\$5,684.60	Local School District	ACTUAL	\$31,735,829.00																						
Regional School District			0.00%	\$0.00	Regional School District																								
County Purposes	0.240	\$5,427,607.67	9.81%	\$1,032.00	County Purposes	ESTIMATED	\$5,590,435.00																						
County Library			0.00%	\$0.00	County Library																								
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.011	\$237,520.08	0.43%	\$47.30	County Open Space	ESTIMATED	\$242,270.00																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2023 Budget)	2.442	\$55,330,766.75	100.00%	\$10,500.60	Total ESTIMATED amount to be raised by taxes		\$57,503,041.00																						
Total Taxable Valuation as of October 1, 2023 <u>\$2,266,200,820.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>10,256,206.00</u>																								
Current Year Average Residential Assessment <u>\$430,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>28,765,713.00</u>																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.833</td> <td></td> <td>-100.00%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$18,892,534.00</td> <td>\$19,056,974.00</td> <td>0.87%</td> <td>\$164,440.00</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$3,581.90</td> <td>\$0.00</td> <td>-100.00%</td> <td>(\$3,581.90)</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.833		-100.00%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$18,892,534.00	\$19,056,974.00	0.87%	\$164,440.00	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$3,581.90	\$0.00	-100.00%	(\$3,581.90)	Total Non-Municipal Tax Levy <u>\$37,568,534.00</u>		
Prior Year	Current Year	% Change (+/-)																											
0.833		-100.00%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$18,892,534.00	\$19,056,974.00	0.87%	\$164,440.00																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$3,581.90	\$0.00	-100.00%	(\$3,581.90)																										
					Amount to be Raised by Taxes - Before RUT <u>\$56,078,041.00</u>																								
					Reserve for Uncollected Taxes (RUT) <u>#DIV/0!</u>																								
					Total Amount to be Raised by Taxes <u>#DIV/0!</u>																								
					% of Tax Collections used to Calculate RUT <u>0.00%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2023 <u>19,524,423.05</u>																								
					Total Tax Levy, CY 2023 <u>19,715,665.00</u>																								
					% of Taxes Collected, CY 2023 <u>99.03%</u>																								
					Delinquent Taxes - December 31, 2023 <u>\$506,920.00</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	1.97%	\$82,766.00	\$4,195,000.00	\$4,277,766.00	\$4,277,766.00							
08	Local Revenue	19.82%	\$439,247.00	\$2,216,579.00	\$2,655,826.00	\$2,655,826.00							
09	State Aid (without offsetting appropriation)	5.40%	\$61,147.00	\$1,133,064.00	\$1,194,211.00	\$1,194,211.00							
08	Uniform Construction Code Fees	-16.67%	(\$50,000.00)	\$300,000.00	\$250,000.00	\$250,000.00							
	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	-76.52%	(\$340,528.00)	\$445,030.00	\$104,502.00	\$104,502.00							
08	Other Special Items	27.94%	\$300,061.00	\$1,073,840.00	\$1,373,901.00	\$1,373,901.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.87%	\$164,440.00	\$18,892,534.00	\$19,056,974.00	\$19,056,974.00							
07	Minimum Library Tax	6.61%	\$54,402.00	\$823,131.00	\$877,533.00	\$877,533.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	2.41%	\$711,535.00	\$29,479,178.00	\$30,190,713.00	\$30,190,713.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	3.00	10.00	0.13%	\$2,253.00	\$1,686,257.00	\$1,688,510.00	\$1,688,510.00								
21		3.00	0.00%	\$0.00	\$63,800.00	\$63,800.00	\$63,800.00								
22	1.00	5.00	16.92%	\$66,000.00	\$390,000.00	\$456,000.00	\$456,000.00								
23			0.52%	\$22,469.00	\$4,334,354.00	\$4,356,823.00	\$4,356,823.00								
25	46.00	48.00	-15.14%	(\$1,435,118.00)	\$9,481,190.00	\$8,046,072.00	\$8,046,072.00								
26	10.00	4.00	3.77%	\$84,785.00	\$2,251,000.00	\$2,335,785.00	\$2,335,785.00								
27	2.00		1.84%	\$5,000.00	\$272,000.00	\$277,000.00	\$277,000.00								
28		11.00	4.72%	\$11,000.00	\$233,000.00	\$244,000.00	\$244,000.00								
29	4.00	11.00	8.30%	\$68,307.00	\$823,131.00	\$891,438.00	\$891,438.00								
30			0.00%	\$0.00	\$310,000.00	\$310,000.00	\$310,000.00								
31			0.12%	\$2,825.00	\$2,285,949.00	\$2,288,774.00	\$2,288,774.00								
32			2.07%	\$16,178.00	\$780,000.00	\$796,178.00	\$796,178.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			5.78%	\$119,430.00	\$2,067,562.00	\$2,186,992.00	\$2,186,992.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			0.57%	\$1,000.00	\$176,000.00	\$177,000.00	\$177,000.00								
43	2.00	3.00	10.36%	\$29,000.00	\$280,000.00	\$309,000.00	\$309,000.00								
44			-58.33%	(\$700,000.00)	\$1,200,000.00	\$500,000.00	\$500,000.00								
45			8.15%	\$289,406.00	\$3,548,935.00	\$3,838,341.00	\$3,838,341.00								
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			1.79%	\$25,000.00	\$1,400,000.00	\$1,425,000.00	\$1,425,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	68.00	95.00	-4.41%	(\$1,392,465.00)	\$31,583,178.00	\$30,190,713.00	\$30,190,713.00	\$0.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	39	\$9,062,100.00	0.91%	15A Public Schools	9	\$14,658,400.00	4.05%
2 Residential	3,726	\$766,230,100.00	76.99%	15B Other Schools	4	\$5,441,100.00	1.50%
3A/3B Farm			0.00%	15C Public Property	74	\$143,870,000.00	39.71%
4A Commercial	216	\$91,798,000.00	9.22%	15D Church and Charities	8	\$5,117,300.00	1.41%
4B Industrial	50	\$82,818,800.00	8.32%	15E Cemeteries & Graveyards	2	\$186,729,600.00	51.53%
4C Apartments	44	\$45,315,200.00	4.55%	15F Other Exempt	26	\$6,524,200.00	1.80%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,075	\$995,224,200.00	100.00%	Total	123	\$362,340,600.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$995,224,200.00			
Total # of property tax appeals filed in 2023				County Tax Board	8.00		
				State Tax Court	1.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2023				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties <u>36.41%</u>			

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	7.00	88,017.00	\$77,250.00	\$0.00	\$4,800.00	\$0.00	\$5,967.00
Supervisory Staff (Department Heads & Managers)	8.00	0.00	1,510,783.30	\$1,089,383.30	\$25,000.00	\$90,000.00	\$222,250.00	\$84,150.00
Police Officers (Including Superior Officers)	31.00	0.00	7,458,623.50	\$4,900,173.50	\$300,000.00	\$1,285,950.00	\$900,000.00	\$72,500.00
Fire Fighters (Including Superior Officers)	2.00	2.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	18.00	0.00	3,639,998.00	\$2,807,895.00	\$15,000.00	\$272,328.00	\$326,750.00	\$218,025.00
All Other Non-Union Employees not listed above	10.00	86.00	1,334,570.00	\$995,920.00	\$10,000.00	\$93,000.00	\$75,000.00	\$160,650.00
Totals	69.00	95.00	14,031,991.80	\$9,870,621.80	\$350,000.00	\$1,746,078.00	\$1,524,000.00	\$541,292.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

YES

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	18.00	\$15,512.19	\$279,219.44	20.00	\$14,363.00	\$287,260.00
Parent & Child	5.00	\$27,766.85	\$138,834.27	4.00	\$25,710.00	\$102,840.00
Employee & Spouse (or Partner)	11.00	\$31,024.86	\$341,273.43	12.00	\$28,726.00	\$344,712.00
Family	23.00	\$43,279.03	\$995,417.79	24.00	\$40,073.00	\$961,752.00
Employee Cost Sharing Contribution (enter as negative -)			(\$230,000.00)			(\$225,000.00)
Subtotal	57.00		\$1,524,744.94	60.00		\$1,471,564.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	0		\$0.00
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)			\$0.00	0		\$0.00
Family			\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	18	\$11,934.29	\$214,817.25	18	\$11,050.00	\$198,900.00
Parent & Child	1	\$25,716.00	\$25,716.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	29	\$37,194.75	\$1,078,647.65	29	\$34,440.00	\$998,760.00
Family	16	\$60,801.69	\$972,827.02	16	\$56,298.00	\$900,768.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	64.00		\$2,292,007.92	63.00		\$2,098,428.00
GRAND TOTAL	121.00		\$3,816,752.85	123.00		\$3,569,992.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt		Current Year	2025	2026	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,373,000.00	\$1,373,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$1,562,050.00			
			\$0.00	Bond Anticipation Notes - Interest	\$255,105.00			
			\$0.00	Bonds - Principal	\$1,875,000.00	\$1,800,000.00	\$1,800,000.00	\$1,800,000.00
			\$0.00	Bonds - Interest	\$146,186.00	\$200,000.00	\$200,000.00	\$200,000.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$3,838,341.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
<u>Municipal Purposes</u>				Total Principal	\$3,437,050.00	\$1,800,000.00	\$1,800,000.00	\$1,800,000.00
Debt Authorized (BNI)	\$2,706,912.00		\$2,706,912.00	Total Interest	\$401,291.00	\$200,000.00	\$200,000.00	\$200,000.00
Notes Outstanding	\$5,669,000.00	\$92,900.00	\$5,576,100.00	% of Total Current Year Budget	12.71%			
Bonds Outstanding	\$4,989,000.00		\$4,989,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$14,737,912.00	\$1,465,900.00	\$13,272,012.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>15,392</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$957.50</u>			Rating		AA+		
Per Capita Net Debt	<u>\$862.27</u>			Year of Last Rating		FEB.2023		
3 Year Average Property Valuation		<u>\$2,424,863,541.67</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		<u>0.55%</u>						

USER FRIENDLY BUDGET SECTION - Notes

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