

State of New Jersey Local Government Services

Year:	2018	Municipa	ıl User	Friendly E	Budget			
MUNICIPALITY:	0250 Ridgefield Park Villa	ige - County of Berger	١		•		Adopted	•
Municode:	0250			Filename:	0250_fba	_2018.xl	sm	
	Website:	www.ridgefieldp	ark.org					
	Phone Number:			201-641-4950				
	Mailing Address:			234 Main Street				
Email the UFB if no	t using Outlook	М	unicipality:	Ridgefield Park	State:	NJ Zip:	07660	
	Mayor	•	•					
First Name	Middle Name	Last Name		Term Expires	Business Er	nail		
George	D.	Fosdick		May 2020				
	Chief Administr	ative Officer						
	Chief Financial	Officer						
Vincent		Buono						
	Municipal Clerk							
Tara		O'Grady						
	Registered Mur	icipal Accour	ntant					
Frank		DiMaria			fdm718@icloud	d.com		
	Governing Bod	y Members						
First Name	Middle Name	Last Name		Term Expires	Business Er	nail		
John	H.	Anlian		May 2020				
Hugo	R.	Poli		May 2020				
Adam		MacNeill		May 2020				
Theresa		Kohles		May 2020				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Propert	<u>ty Tax Levies - ALL</u>	entities levying prope	rty taxes		Current Year 2018 B	<u>udget</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.255	\$14,916,581.00	33.73%	\$3,372.26	Municipal Purpose Tax	ACTUAL	\$15,890,942.31
Municipal Library	0.037	\$436,140.00	0.99%	\$99.42	Municipal Library	ACTUAL	\$454,246.48
Municipal Open Space	0.000	\$0.00		\$0.00	Municipal Open Space		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	2.156	\$25,615,354.00	57.92%	\$5,793.30	Local School District	ESTIMATED	\$25,615,354.00
Regional School District	0.000	\$0.00		\$0.00	Regional School District		\$0.00
County Purposes	0.264	\$3,128,070.35		\$709.38	County Purposes	ESTIMATED	\$3,128,070.35
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.011	\$131,051.55		\$29.56	County Open Space	ESTIMATED	\$131,051.55
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2017 Budget)	3.723	\$44,227,196.90	100.00%	\$10,003.92	Total ESTIMATED amount to be raised by t	axes	\$45,219,664.69
Total Taxable Valuation as of	0 4 1 1 2017	¢1 100 022 000 00			D A		(052 02(4(
	October 1, 2017	\$1,189,823,900.00			Revenue Anticipated, Excluding Tax Levy		6,053,936.46
(To be used to calculate the current year tax rate	<i>'</i>	#2 60.012.40			Budget Appropriations, before Reserve for U	Incollected Taxes	21,799,125.25
Current Year Average Residential Asso	essment	\$269,013.48			Total Non-Municipal Tax Levy		\$28,874,475.90
					Amount to be Raised by Taxes - Before RUT	Γ	\$44,619,664.69
	Prior Y	Year to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$600,020.00
					Total Amount to be Raised by Taxes		\$45,219,684.69
	<u>Compariso</u>	n - Municipal Purpose	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		98.67%
	1.255	1.336	6.45%				
					If % used exceeds the actual collection % the	en	
	Comparison	n - Municipal Purpose	es Tax Levy		reference the statutory exception used		
		Current Year	% Change (+/-)	\$ Change (+/-)	•		
	\$14,916,581.00	\$15,890,942.31	6.53%	\$974,361.31	Tax Collections - ACTUAL as of Prior Y	ear	
	ψ14,210,301.00	ψ13,070,742.31	0.5570	Ψ7/4,301.31	Total Tax Revenue, Collections CY 2017	Ca1	43,704,292.41
	Comparison - Impac	t on Avg. Residential	Tax Pavment (Mun	icinal Purnoses Onl	Total Tax Levy, CY 2017	-	44,319,957.42
<u>-</u>	Prior Year Current Year % Chang				% of Taxes Collected, CY 2017		98.61%
				\$ Change (+/-)		70.0170	
	\$3,372.26	\$3,594.02	6.58%	\$221.76	D.1' D. 1 21 2017		Φ <i>Ε</i> ΞΕ 000 02
					Delinquent Taxes - December 31, 2017	_	\$575,989.92
				Sheet UFB-1			

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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-64.91%	(\$1,109,861.00)	\$1,709,861.00	\$600,000.00	\$600,000.00							
08	Local Revenue	-2.87%	(\$19,721.49)	\$687,721.49	\$668,000.00	\$553,000.00		\$115,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,216,625.00	\$1,216,625.00	\$1,216,625.00							
08	Uniform Construction Code Fees	-4.87%	(\$12,798.00)	\$262,798.00	\$250,000.00	\$250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	39.63%	\$18,457.24	\$46,569.22	\$65,026.46	\$65,026.46							
	Other Special Items	-13.98%	(\$474,377.53)	\$3,393,662.53	\$2,919,285.00	\$2,919,285.00							
15	Receipts from Delinquent Taxes	-21.87%	(\$125,989.92)	\$575,989.92	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.03%	\$903,426.58	\$14,987,515.73	\$15,890,942.31	\$15,890,942.31							
07	Minimum Library Tax	4.15%	\$18,106.48	\$436,140.00	\$454,246.48	\$454,246.48							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.44%	(\$802,757.64)	\$23,316,882.89	\$22,514,125.25	\$22,399,125.25	\$0.00	\$115,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USEKI	RIENDLY BUDGET SEC			HATIONS SC	JWIWIAKI (ALI	LOIERATING	runus)									
FCOA		Budgeted Full-Time		% Difference Current v. Prior Year	Cumont v. Duiou	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			1.03%	\$12,051.31	\$1,175,517.69	\$1,187,569.00	\$1,187,569.00								
21	Land-Use Administration			3.95%	\$9,829.13	\$248,922.74	\$258,751.87	\$258,751.87								
22	Uniform Construction Code			2.57%	\$9,329.00	\$363,619.00	\$372,948.00	\$372,948.00								
23	Insurance			1.83%	\$55,532.00	\$3,040,700.00	\$3,096,232.00	\$3,096,232.00								
25	Public Safety			7.76%	\$441,765.54	\$5,691,167.22	\$6,132,932.76	\$6,065,434.30	\$67,498.46							
26	Public Works			1.59%	\$43,672.00	\$2,752,571.00	\$2,796,243.00	\$2,796,243.00								
27	Health and Human Services			1.77%	\$3,159.00	\$178,932.00	\$182,091.00	\$182,091.00								
28	Parks and Recreation			17.84%	\$134,373.00	\$753,313.00	\$887,686.00	\$763,686.00			\$124,000.00					
29	Education (including Library)			3.18%	\$16,940.00	\$533,240.00	\$550,180.00	\$550,180.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.39%	\$22,569.00	\$1,628,931.00	\$1,651,500.00	\$1,651,500.00								
32	Landfill / Solid Waste Disposal			-8.33%	(\$50,000.00)	\$600,000.00	\$550,000.00	\$550,000.00								
35	Contingency			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
36	Statutory Expenditures			4.95%	\$95,256.65	\$1,923,262.35	\$2,018,519.00	\$2,018,519.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			0.00%	\$0.00	\$309,300.00	\$309,300.00	\$309,300.00								
44	Capital			-97.09%	(\$1,068,000.00)		\$32,000.00	\$0.00			\$32,000.00					
45	Debt			-0.62%	(\$11,635.38)		\$1,863,172.62	\$1,863,172.62								
46	Deferred Charges			315.78%	\$31,139.00	\$9,861.00	\$41,000.00	\$41,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-0.02%	(\$100.00)	\$600,100.00	\$600,000.00	\$600,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	0.00	-1.11%	(\$254,119.75)	\$22,809,245.00	\$22,555,125.25	\$22,331,626.79	\$67,498.46	\$0.00	\$156,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-rec.,	Teducións Printípa Future X. decións	Fear Appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					\$600,000.00	Support of Operations

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	44	\$25,147,800.00	2.11%
2	Residential	2,849	\$766,419,400.00	64.41%
3A/3B	Farm	0	\$0.00	0.00%
4A	Commercial	169	\$246,187,500.00	20.69%
4B	Industrial	37	\$47,128,900.00	3.96%
4C	Apartments	46	\$104,940,300.00	8.82%
5A/5B	Railroad	6	\$0.00	0.00%
6A/6B	Business Personal Property	1	\$0.00	0.00%
	Total	3,152	\$1,189,823,900.00	100.00%
	Average Ratio (%), Assessed to Tru Equalized Valuation, Taxable Prope		\$4.00% \$1,416,457,023.81	
	Total # of property tax appeals	filed in 2017	County Tax Board	60.00
			State Tax Court	20.00
	Number of 2017 County Tax Board	decisions appealed to Tax	Court	0.00
	Number of pending property tax app	0.00		

Property Tax Asses	sments - Exempt Pr	roperties (October 1, 2017 Va	alue)
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$40,700,100.00	23.01%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	81	\$97,164,100.00	54.94%
15D Church and Charities	21	\$22,936,100.00	12.97%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	26	\$16,060,600.00	9.08%
Total	133	\$176,860,900.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 14.86%

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2017 Total Tax Rate
G	Commercial/Industrial Exemption	0		\$0.00	
I	Dwelling Exemption	223		\$2,495,200.00	
J	Dwelling Abatement	0		\$0.00	
K	New Dwelling/Conversion Exemption	0		\$0.00	
L	New Dwelling/Conversion Abatement	0		\$0.00	
N	Multiple Dwelling Exemption	0		\$0.00	
О	Multiple Dwelling Abatement	0		\$0.00	
	Total 5 Yr Exemptions/Abatements	223	0.00	2,495,200.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Ye	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 Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				x 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)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
1 Mille	Tor data entry	Tho Thing	Tibbobbed value	2017 Total Turi Tute	Tunio	Tor data enary	Tabo T Dinning	7 Ibbobbed 7 tilde	2017 Total Tax rate	Tunio	Tor data enary	Tho Thing	7 Iobeloed Value	2017 Total Tax Taxe	1141110	Tor data only j	Tibo T Dining	115505500 Turdo	2017 Total Tax rate
										•									
Total Long Term Exemption	ne Column Total	0.00	0.00	0.00	Total Long Term Exemptio	ne Column Total	\$0.00	\$0.00	00.02	Total Long Term Exemption	ne Column Total	\$0.00	\$0,00	00.00	Total Long Term Exempti	one Column Total	\$0.00	\$0.00	00.02
Mark "X" if Grand Total		0.00	0.00	0.00	Total Long Telli Exemptio	is - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio	nis - Coluilli Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt				
Mark A ii Grand Totai							11		~	of HED 6	1	11			Total Long Term Exem	dons - GRAND TOTA	y 30.00	\$0.00	Shoot UED 6C

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USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	18,200.00	\$18,200.00				
Supervisory Staff (Department Heads & Managers)			0.00					
Police Officers (Including Superior Officers)	30.00		4,950,000.00	\$4,950,000.00				
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00		2,039,443.00	\$2,039,443.00				
All Other Non-Union Employees not listed above	20.00		1,727,945.17	\$1,727,945.17				
Totals	80.00	5.00	8,735,588.17	\$8,735,588.17	\$0.00	\$0.00	\$0.00	\$0.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	25.00	\$11,652.00	\$291,300.00	23.00	11,712.00	\$269,376.00
Parent & Child	3.00	\$19,536.00	\$58,608.00	5.00	19,644.00	\$98,220.00
Employee & Spouse (or Partner)	10.00	\$27,768.00	\$277,680.00	9.00	27,924.00	\$251,316.00
Family	28.00	\$33,288.00	\$932,064.00	31.00	33,468.00	\$1,037,508.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	66.00		\$1,559,652.00	68.00		\$1,656,420.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,652.00	\$11,652.00	1	\$11,712.00	\$11,712.00
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	1.00		\$11,652.00	1.00		\$11,712.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	52	\$10,423.29	\$542,011.08	52	\$11,712.00	\$609,024.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$27,768.00	\$138,840.00	5	\$27,924.00	\$139,620.00
Family	7	\$33,288.00	\$233,016.00	7	\$33,468.00	\$234,276.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	64.00		\$913,867.08	64.00		\$982,920.00
GRAND TOTAL	131.00		\$2,485,171.08	133.00		\$2,651,052.00

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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	1	(cne	еск аррисаріе	Individual	
	Gross Days of Accumulated	Dollar Value of Company	Approved Labor	Local	Employment
Ourselestically divided to EP 1911 Co. Box 20		Dollar Value of Compensated			Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
				.,	
Administration (estimated)		\$100,000.00		Х	
Police (estimated)		\$500,000.00	X		
Totals	0.00	\$600,000.00			
Total Funds Reserved	\$0.00				
Total Funds App	ropriated in 2018	\$0.00			

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

	Gross		Net		Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_	1							
Local School Debt	\$360,000.00	\$360,000.00		Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Bond Anticipation Notes - Principal	\$450,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$54,000.00			
Pool	\$0.00	\$0.00		Bonds - Principal	\$1,015,000.00	\$1,045,000.00	\$800,000.00	\$2,000,000.00
0			·	Bonds - Interest	\$158,462.50	\$119,675.00	\$85,925.00	\$131,787.50
0			\$0.00	Loans & Other Debt - Principal	\$169,062.32	\$148,036.31	\$25,284.68	\$273,071.50
0			\$0.00	Loans & Other Debt - Interest	\$16,647.80	\$11,364.02	\$5,841.34	\$30,516.66
0			\$0.00	_				
0			\$0.00	Total	\$1,863,172.62	\$1,324,075.33	\$917,051.02	\$2,435,375.66
Municipal Purposes								
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Principal	\$1,634,062.32	\$1,193,036.31	\$825,284.68	\$2,273,071.50
Notes Outstanding	\$2,400,000.00	\$0.00	\$2,400,000.00	Total Interest	\$229,110.30	\$131,039.02	\$91,766.34	\$162,304.16
Bonds Outstanding	\$4,860,000.00	\$495,000.00	\$4,365,000.00	% of Total Current Year Budget	8.26%			
Loans and Other Debt	\$615,454.81	\$0.00	\$615,454.81					
				Description		Debt Not Lis		
Total (Current Year)	\$8,235,454.81	\$855,000.00	\$7,380,454.81	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
				Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	12,876			Total Other	\$0.00	\$0.00	\$0.00	\$0.00
_								
Per Capita Gross Debt	\$639.60			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$573.19			Rating	A1			
_				Year of Last Rating	2017			
3 Yr. Average Property Valuation		\$1,298,457,106.00						
	_			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Property Valuation		0.57%		-				

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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

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality			

USER FRIENDLY BUDGET SECTION - Notes

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