



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 0270 Wyckoff Township - County of Bergen Adopted ▼

Municode: 0270 Filename: 0270_fba_2017.xlsm

Website: www.wyckoff-nj.com

Phone Number: 201-891-7000

Mailing Address: Scott Plaza

Memorial Town Hall

Email the UFB if not using Outlook Municipality: Wyckoff State: NJ Zip: 07481

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Rudolf	E	Boonstra, Jr.	12/31/2019	rboonstra@wyckoff-nj.com

Chief Administrative Officer

Robert	J	Shannon, Jr.		wyckoffadm@wyckoff-nj.com
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Chief Financial Officer

Diana	E	McLeod		wyckoffcfo@wyckoff-nj.com
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Municipal Clerk

Joyce	C	Santimauro		wyckoffclerk@wyckoff-nj.com
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Registered Municipal Accountant

Gary	W	Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A	Carolan	12/31/2017	jcarolan@wyckoff-nj.com
Brian	D	Scanlan	12/31/2017	bscanlan@wyckoff-nj.com
Thomas	J	Madigan	12/31/2018	tmadigan@wyckoff-nj.com
Timothy	E	Shanley	12/31/2017	tshanley@wyckoff-nj.com
Rudolf	E	Boonstra, Jr.	12/31/2018	rboonstra@wyckoff-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.244	\$11,380,643.00	14.15%	\$1,909.79	Municipal Purpose Tax	ACTUAL	\$11,461,007.00
Municipal Library	0.032	\$1,498,347.00	1.86%	\$250.46	Municipal Library	ACTUAL	\$1,531,692.00
Municipal Open Space	0.005	\$231,045.00	0.29%	\$39.14	Municipal Open Space	ACTUAL	\$233,675.00
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	0.803	\$37,293,222.00	46.37%	\$6,285.08	Local School District	ESTIMATED	\$38,039,086.00
Regional School District	0.408	\$18,936,687.00	23.55%	\$3,193.42	Regional School District	ESTIMATED	\$19,312,791.00
County Purposes	0.237	\$10,974,398.00	13.65%	\$1,855.00	County Purposes	ESTIMATED	\$11,193,886.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$113,107.00	0.14%	\$23.48	County Open Space	ESTIMATED	\$120,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	1.732	\$80,427,449.00	100.00%	\$13,556.36	Total ESTIMATED amount to be raised by taxes		\$81,892,137.00
Total Taxable Valuation as of October 1, 2016 <u>\$4,673,512,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,580,675.00</u>		
Current Year Average Residential Assessment <u>\$782,700.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>18,073,374.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$68,899,438.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$80,392,137.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,502,237.65</u>		
0.244	0.245	0.41%			Total Amount to be Raised by Taxes <u>\$81,894,374.65</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.17%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,380,643.00	\$11,461,007.00	0.71%	\$80,364.00		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>80,228,322.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>80,594,730.00</u>		
\$1,909.79	\$1,917.62	0.41%	\$7.83		% of Taxes Collected, CY 2016 <u>99.55%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$363,962.00</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	36.36%	\$680,000.00	\$1,870,000.00	\$2,550,000.00	\$2,000,000.00		\$550,000.00					
08	Local Revenue	-2.06%	(\$72,759.00)	\$3,529,758.00	\$3,456,999.00	\$1,353,052.00		\$2,103,947.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,093,271.00	\$1,093,271.00	\$1,093,271.00							
08	Uniform Construction Code Fees	-2.98%	(\$14,758.00)	\$494,758.00	\$480,000.00	\$480,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.67%	\$747.00	\$44,861.00	\$45,608.00	\$45,608.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-11.73%	(\$13,178.00)	\$112,337.00	\$99,159.00	\$99,159.00							
08	Other Special Items	85.77%	\$535,387.00	\$624,198.00	\$1,159,585.00	\$1,159,585.00							
15	Receipts from Delinquent Taxes	7.89%	\$25,601.00	\$324,399.00	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.93%	(\$1,124,130.00)	\$12,585,137.00	\$11,461,007.00	\$11,461,007.00							
07	Minimum Library Tax	2.23%	\$33,345.00	\$1,498,347.00	\$1,531,692.00	\$1,531,692.00							
54	Open Space Levy Tax	1.14%	\$2,630.00	\$231,045.00	\$233,675.00		\$233,675.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.24%	\$52,885.00	\$22,408,111.00	\$22,460,996.00	\$19,573,374.00	\$233,675.00	\$2,653,947.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	8.00	-7.33%	(\$274,065.00)	\$3,737,700.00	\$3,463,635.00	\$1,376,013.00		\$233,675.00	\$1,853,947.00					
21	Land-Use Administration	1.00	0.00	4.51%	\$5,948.00	\$131,801.00	\$137,749.00	\$137,749.00								
22	Uniform Construction Code	4.00	5.00	3.14%	\$12,797.00	\$407,817.00	\$420,614.00	\$420,614.00								
23	Insurance	0.00	0.00	0.09%	\$2,418.00	\$2,608,614.00	\$2,611,032.00	\$2,611,032.00								
25	Public Safety	26.00	19.00	-1.25%	(\$48,199.00)	\$3,863,955.00	\$3,815,756.00	\$3,757,733.00	\$58,023.00							
26	Public Works	14.00	6.00	5.10%	\$133,805.00	\$2,622,684.00	\$2,756,489.00	\$2,756,489.00								
27	Health and Human Services	0.00	0.00	-15.47%	(\$17,560.00)	\$113,503.00	\$95,943.00	\$95,943.00								
28	Parks and Recreation	3.00	150.00	-0.39%	(\$2,716.00)	\$701,841.00	\$699,125.00	\$699,125.00								
29	Education (including Library)			-0.62%	(\$9,663.00)	\$1,556,132.00	\$1,546,469.00	\$1,531,692.00	\$14,777.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			2.94%	\$14,846.00	\$505,254.00	\$520,100.00	\$520,100.00								
32	Landfill / Solid Waste Disposal			6.59%	\$29,196.00	\$442,805.00	\$472,001.00	\$440,000.00	\$32,001.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			0.48%	\$7,477.00	\$1,568,112.00	\$1,575,589.00	\$1,575,589.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.67%	\$747.00	\$44,861.00	\$45,608.00	\$45,608.00								
43	Court and Public Defender	2.00	1.00	3.05%	\$3,655.00	\$119,803.00	\$123,458.00	\$123,458.00								
44	Capital			71.13%	\$433,450.00	\$609,350.00	\$1,042,800.00	\$792,800.00		\$250,000.00						
45	Debt			56.70%	\$276,450.00	\$487,550.00	\$764,000.00	\$764,000.00								
46	Deferred Charges			190.16%	\$210,128.00	\$110,500.00	\$320,628.00	\$320,628.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00								
55	Surplus General Budget			#DIV/0!	\$550,000.00	\$550,000.00	\$550,000.00			\$550,000.00						
	Total	63.00	189.00	6.29%	\$1,328,714.00	\$21,132,282.00	\$22,460,996.00	\$19,468,573.00	\$104,801.00	\$233,675.00	\$2,653,947.00	\$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	99	\$21,423,800.00	0.46%	15A Public Schools	11	\$57,997,100.00	16.96%
2 Residential	5,542	\$4,337,725,800.00	92.82%	15B Other Schools	1	\$7,990,600.00	2.34%
3A/3B Farm	3	\$2,513,300.00	0.05%	15C Public Property	58	\$100,299,500.00	29.34%
4A Commercial	143	\$277,143,600.00	5.93%	15D Church and Charities	24	\$87,233,000.00	25.52%
4B Industrial	17	\$32,763,400.00	0.70%	15E Cemeteries & Graveyards	5	\$3,787,400.00	1.11%
4C Apartments	2	\$1,942,500.00	0.04%	15F Other Exempt	18	\$84,561,300.00	24.74%
5A/5B Railroad	1	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	5,808	\$4,673,512,400.00	100.00%	Total	117	\$341,868,900.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,673,512,400.00

Total # of property tax appeals filed in 2016	County Tax Board	130.00
	State Tax Court	51.00
Number of 2016 County Tax Board decisions appealed to Tax Court		47.00
Number of pending property tax appeals in State Tax Court		88.00

Amount paid out by municipality for tax appeals in 2016	\$145,399.00
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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		NO PILOTS or ABATEMENTS		
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
Long Term Tax Exemptions**

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 Payments in Lieu of Tax (PILOT) - Long Term Tax 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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate										
There are no tax abatements																													
Total Long Term Exemptions - Column Total							0.00	0.00	0.00	Total Long Term Exemptions - Column Total							0.00	0.00	0.00	Total Long Term Exemptions - Column Total							0.00	0.00	0.00
Mark "X" if Grand Total										Mark "X" if Grand Total										Mark "X" if Grand Total									
															Total Long Term Exemptions - GRAND TOTAL							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		5.00	6,844.00	\$6,360.00	\$0.00	\$0.00	\$0.00	\$484.00
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,237,298.00	\$949,913.00	\$0.00	\$91,191.00	\$124,000.00	\$72,194.00
Police Officers (Including Superior Officers)	26.00	19.00	4,375,032.00	\$2,846,411.00	\$188,950.00	\$673,344.00	\$450,000.00	\$216,327.00
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	1,981,665.00	\$1,147,476.00	\$191,940.00	\$178,041.00	\$377,000.00	\$87,208.00
All Other Non-Union Employees not listed above	14.00	164.00	2,016,500.00	\$1,412,700.00	\$0.00	\$165,013.00	\$347,000.00	\$91,787.00
Totals	63.00	189.00	9,617,339.00	\$6,362,860.00	\$380,890.00	\$1,107,589.00	\$1,298,000.00	\$468,000.00

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	13.00	\$11,234.00	\$146,042.00	13.00	\$11,219.00	\$145,847.00
Parent & Child	4.00	\$20,089.00	\$80,356.00	3.00	\$19,618.00	\$58,854.00
Employee & Spouse (or Partner)	15.00	\$22,445.00	\$336,675.00	16.00	\$22,455.00	\$359,280.00
Family	26.00	\$31,312.00	\$814,112.00	29.00	\$31,384.00	\$910,136.00
Employee Cost Sharing Contribution (enter as negative -)			(\$83,185.00)			(\$128,000.00)
Subtotal	58.00		\$1,294,000.00	61.00		\$1,346,117.00
Elected Officials - 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
Retirees - Health Benefits - Annual Cost						
Single Coverage	9	\$7,319.00	\$65,871.00	11	\$8,566.00	\$94,226.00
Parent & Child	3	\$15,076.00	\$45,228.00	3	\$21,088.00	\$63,264.00
Employee & Spouse (or Partner)	18	\$24,128.00	\$434,304.00	18	\$19,712.00	\$354,816.00
Family	9	\$34,504.00	\$310,536.00	7	\$30,679.00	\$214,753.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	39.00		\$855,939.00	39.00		\$727,059.00
GRAND TOTAL	97.00		\$2,149,939.00	100.00		\$2,073,176.00

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		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$22,895,000.00	\$22,895,000.00	\$0.00				
Regional School Debt	\$7,766,844.00	\$7,766,844.00	\$0.00				
Utility Fund Debt							
Sewer			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding	\$3,083,950.00		\$3,083,950.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$33,745,794.00	\$30,661,844.00	\$3,083,950.00	\$764,000.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	16,508						
Per Capita Gross Debt	\$2,044.21						
Per Capita Net Debt	\$186.82						
3 Yr. Average Property Valuation		\$4,490,530,902.00					
Net Debt as % of 3 Year Avg Property Valuation		0.07%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$736,300.00						
Bond Anticipation Notes - Interest	\$27,700.00						
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$764,000.00			\$764,000.00	\$0.00	\$0.00	\$0.00
Total Principal	\$736,300.00			\$736,300.00	\$0.00	\$0.00	\$0.00
Total Interest	\$27,700.00			\$27,700.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	3.40%						
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	Aa1	AA+					
Year of Last Rating	1997	2007					
Mark "X" if Municipality has no bond rating							

