



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

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

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.244	\$11,380,643.00	14.15%	\$1,909.79
Municipal Library	0.032	\$1,498,347.00	1.86%	\$250.46
Municipal Open Space	0.005	\$231,045.00	0.29%	\$39.14
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.803	\$37,293,222.00	46.37%	\$6,285.08
Regional School District	0.408	\$18,936,687.00	23.55%	\$3,193.42
County Purposes	0.237	\$10,974,398.00	13.65%	\$1,855.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$113,107.00	0.14%	\$23.48
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.732	\$80,427,449.00	100.00%	\$13,556.36

Total Taxable Valuation as of October 1, 2016 \$4,673,512,400.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$782,700.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.244	0.245	0.41%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,380,643.00	\$11,461,007.00	0.71%	\$80,364.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,909.79	\$1,917.62	0.41%	\$7.83

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,461,007.00
Municipal Library	ACTUAL	\$1,531,692.00
Municipal Open Space	ACTUAL	\$233,675.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$38,039,086.00
Regional School District	ESTIMATED	\$19,312,791.00
County Purposes	ESTIMATED	\$11,193,886.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$120,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$81,892,137.00

Revenue Anticipated, Excluding Tax Levy	6,580,675.00
Budget Appropriations, before Reserve for Uncollected Taxes	18,073,374.00
Total Non-Municipal Tax Levy	\$68,899,438.00
Amount to be Raised by Taxes - Before RUT	\$80,392,137.00
Reserve for Uncollected Taxes (RUT)	\$1,502,237.65
Total Amount to be Raised by Taxes	\$81,894,374.65

% of Tax Collections used to Calculate RUT 98.17%

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	80,228,322.00
Total Tax Levy, CY 2016	80,594,730.00
% of Taxes Collected, CY 2016	99.55%
Delinquent Taxes - December 31, 2016	\$363,962.00

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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility				
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				
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

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	99	\$21,423,800.00	0.46%
2 Residential	5,542	\$4,337,725,800.00	92.82%
3A/3B Farm	3	\$2,513,300.00	0.05%
4A Commercial	143	\$277,143,600.00	5.93%
4B Industrial	17	\$32,763,400.00	0.70%
4C Apartments	2	\$1,942,500.00	0.04%
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%

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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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$57,997,100.00	16.96%
15B Other Schools	1	\$7,990,600.00	2.34%
15C Public Property	58	\$100,299,500.00	29.34%
15D Church and Charities	24	\$87,233,000.00	25.52%
15E Cemeteries & Graveyards	5	\$3,787,400.00	1.11%
15F Other Exempt	18	\$84,561,300.00	24.74%

Total	117	\$341,868,900.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 7.32%

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

Long Term Tax Exemptions

[illegible]

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

ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$22,895,000.00	\$22,895,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt	\$7,766,844.00	\$7,766,844.00	\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$736,300.00		
Sewer			\$0.00	Bond Anticipation Notes - Interest	\$27,700.00		
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				
0			\$0.00	Total	\$764,000.00	\$0.00	\$0.00
0			\$0.00				
Municipal Purposes				Total Principal	\$736,300.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$27,700.00	\$0.00	\$0.00
Notes Outstanding	\$3,083,950.00		\$3,083,950.00	% of Total Current Year Budget	3.40%		
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	Description	Debt Not Listed Above		
Population (2010 census)	16,508			Total Guarantees - Governmental			
Per Capita Gross Debt	\$2,044.21			Total Guarantees - Other			
Per Capita Net Debt	\$186.82			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$4,490,530,902.00		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		0.07%		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	Aa1	AA+	
				Year of Last Rating	1997	2007	
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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

[illegible]