



**State of New Jersey
Local Government Services**

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0270 Wyckoff Township - County of Bergen

Adopted

Municode: 0270

Filename: 0270 fba 2021 xlsx

Website: www.wyckoff-nj.com

Phone Number:

201-891-7000 X100

Mailing Address:

Memorial Town Hall

Municipality: Wyckoff	State: NJ	Zip: 07481
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State: NJ Zip: 07481

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Zip: 07481

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa	D	Rubenstein	12/31/2023	mrubenstein@wyckoff-nj.com

Chief Administrative Officer

Robert	J	Shannon
wyckoffadm@wyckoff-nj.com		

Chief Financial Officer

Diana	E	Mcleod
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wyckofffo@wyckoff-nj.com

Municipal Clerk

Nancy	A	Brown
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wyckoffclerk@wyckoff-nj.com

Registered Municipal Accountant

Gary	W	Higgins
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ghiggins@nhcpa.com

Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.252	\$11,940,626.00	13.75%	\$2,017.29
Municipal Library	0.033	\$1,574,329.00	1.81%	\$264.17
Municipal Open Space	0.005	\$236,595.00	0.27%	\$40.03
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.854	\$40,406,071.00	46.53%	\$6,836.38
Regional School District	0.442	\$20,927,073.00	24.10%	\$3,538.27
County Purposes	0.239	\$11,270,456.41	12.98%	\$1,913.23
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$474,448.89	0.55%	\$80.05
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	1.835	\$86,829,599.30	100.00%	\$14,689.41
Total Taxable Valuation as of October 1, 2020				
(To be used to calculate the current year tax rate)		\$4,771,800,100.00		
Current Year Average Residential Assessment		\$800,513.00		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.252	0.261	3.57%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$11,940,626.00	\$12,461,875.00	4.37%	\$521,249.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,017.29	\$2,089.34	3.57%	\$72.05	
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$12,461,875.00
Municipal Library	ACTUAL	\$1,586,818.00
Municipal Open Space	ACTUAL	\$238,590.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$41,214,192.00
Regional School District	ESTIMATED	\$21,345,614.00
County Purposes	ESTIMATED	\$12,034,288.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$88,881,377.00
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		5,847,662.00
Total Non-Municipal Tax Levy		18,396,355.00
Amount to be Raised by Taxes - Before RUT		\$74,832,684.00
Reserve for Uncollected Taxes (RUT)		\$87,381,377.00
Total Amount to be Raised by Taxes		\$1,499,961.47
		\$88,881,338.47
% of Tax Collections used to Calculate RUT		
		98.31%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		86,762,717.00
Total Tax Levy, CY 2020		87,184,131.00
% of Taxes Collected, CY 2020		99.52%
Delinquent Taxes - December 31, 2020		

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-29.58%	(\$1,008,000.00)	\$3,408,000.00	\$2,400,000.00	\$2,000,000.00			\$400,000.00				
08	Local Revenue	1.33%	\$43,106.00	\$3,229,058.00	\$3,272,164.00	\$1,011,526.00			\$2,260,638.00				
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	15.46%	\$69,615.00	\$450,385.00	\$520,000.00	\$520,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-27.09%	(\$5,040.00)	\$18,604.00	\$13,564.00	\$13,564.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-100.00%	(\$74,909.00)	\$74,909.00	\$0.00	\$0.00							
08	Other Special Items	14.07%	\$97,596.00	\$693,705.00	\$791,301.00	\$791,301.00							
15	Receipts from Delinquent Taxes	-9.73%	(\$45,045.00)	\$463,045.00	\$418,000.00	\$418,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.28%	(\$557,148.00)	\$13,019,023.00	\$12,461,875.00	\$12,461,875.00							
07	Minimum Library Tax	0.79%	\$12,489.00	\$1,574,329.00	\$1,586,818.00	\$1,586,818.00							
54	Open Space Levy Tax	0.84%	\$1,995.00	\$236,595.00	\$238,590.00		\$238,590.00						
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	-6.04%	(\$1,465,341.00)	\$24,260,924.00	\$22,795,583.00	\$19,896,355.00	\$238,590.00	\$0.00	\$2,660,638.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	12.00	7.00	141.68%	\$2,196,429.00	\$1,550,227.00	\$3,746,656.00		\$1,586,018.00		\$2,160,638.00				
21	Land-Use Administration	1.00		1.09%	\$1,426.00	\$131,028.00	\$132,454.00		\$132,454.00						
22	Uniform Construction Code	6.00	3.00	7.55%	\$36,967.00	\$489,621.00	\$526,588.00		\$526,588.00						
23	Insurance			3.92%	\$94,046.00	\$2,397,130.00	\$2,491,176.00		\$2,491,176.00						
25	Public Safety	27.00	19.00	-0.29%	(\$10,964.00)	\$3,839,922.00	\$3,828,958.00		\$3,828,958.00						
26	Public Works	14.00	6.00	-3.48%	(\$112,091.00)	\$3,221,887.00	\$3,109,796.00		\$3,109,796.00						
27	Health and Human Services			0.77%	\$808.00	\$104,310.00	\$105,118.00		\$105,118.00						
28	Parks and Recreation	3.00		41.18%	\$273,454.00	\$664,065.00	\$937,519.00		\$698,929.00						
29	Education (including Library)			0.79%	\$12,489.00	\$1,574,329.00	\$1,586,818.00		\$238,590.00						
30	Unclassified			-100.00%	(\$8,000.00)	\$8,000.00	\$0.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$563,500.00	\$563,500.00		\$563,500.00						
32	Landfill / Solid Waste Disposal			2.27%	\$10,000.00	\$440,000.00	\$450,000.00		\$450,000.00						
35	Contingency			#DIV/0!	\$0.00	\$1,795,304.00	\$1,944,126.00		\$1,944,126.00						
36	Statutory Expenditures			8.20%	\$148,822.00	\$0.00	\$0.00								
37	Judgements			#DIV/0!	\$0.00	\$18,604.00	\$13,564.00		\$13,564.00						
42	Shared Services			-27.09%	(\$5,040.00)	\$100,944.00	\$101,260.00		\$101,260.00						
43	Court and Public Defender		1.00	0.31%	\$316.00	\$958,500.00	\$990,250.00		\$490,250.00						
44	Capital			3.31%	\$31,750.00	\$805,000.00	\$767,800.00				\$500,000.00				
45	Debt			-4.62%	(\$37,200.00)	\$0.00	\$0.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District				\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			#DIV/0!	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00								
55	Surplus General Budget			-100.00%	(\$3,165,527.00)	\$3,165,527.00	\$0.00								
Total	63.00	36.00	4.43%	\$967,685.00	\$21,827,898.00	\$22,795,583.00	\$19,896,355.00	\$0.00	\$238,590.00	\$0.00	\$2,660,638.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	111	\$26,979,700.00	0.57%	15A Public Schools	11	\$57,997,100.00	16.72%
2 Residential	5,537	\$4,432,444,500.00	92.89%	15B Other Schools	1	\$7,990,600.00	2.30%
3A/3B Farm	3	\$2,513,300.00	0.05%	15C Public Property	58	\$99,922,500.00	28.81%
4A Commercial	143	\$275,438,900.00	5.77%	15D Church and Charities	23	\$85,836,600.00	24.74%
4B Industrial	17	\$32,481,200.00	0.68%	15E Cemeteries & Graveyards	5	\$3,787,400.00	1.09%
4C Apartments	2	\$1,942,500.00	0.04%	15F Other Exempt	25	\$91,357,900.00	26.34%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,813	\$4,771,800,100.00	100.00%	Total	123	\$346,892,100.00	100.00%
Average Ratio (%), Assessed to True Value		99.84%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$4,779,447,215.54		7.27%			
Total # of property tax appeals filed in 2020		County Tax Board	131.00				
		State Tax Court	93.00				
Number of 2020 County Tax Board decisions appealed to Tax Court			30.00				
Number of pending property tax appeals in State Tax Court			206.00				
Amount paid out by municipality for tax appeals in 2020			\$39,537.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full	
	# of Parcels	PILOT Billing/Revenue	Assessed Value	2020 Total Tax Rate	
G Commercial/Industrial Exemption					
I Dwelling Exemption					
J Dwelling Abatement	N	O	N	E	
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

Sheet UFB-6C

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	23,949.97	\$22,248.00	\$0.00	\$0.00	\$0.00	\$1,701.97
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,346,539.49	\$1,041,209.00		\$98,042.00	\$127,636.00	\$79,652.49
Police Officers (Including Superior Officers)	26.00		4,350,006.99	\$2,805,307.00	\$93,069.00	\$928,392.00	\$308,633.00	\$214,605.99
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	15.00	6.00	1,599,651.10	\$759,034.00	\$258,346.00	\$210,090.00	\$314,115.00	\$58,066.10
All Other Non-Union Employees not listed above	15.00	24.00	2,043,618.47	\$1,477,444.00	\$0.00	\$212,602.00	\$240,548.00	\$113,024.47
Totals	63.00	36.00	9,363,766.01	\$6,105,242.00	\$351,415.00	\$1,449,126.00	\$990,932.00	\$467,051.01

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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		11.00	\$11,270.00	\$123,970.00	14.00	\$11,066.00	\$154,924.00
Parent & Child		4.00	\$20,175.00	\$80,700.00	3.00	\$19,808.00	\$59,424.00
Employee & Spouse (or Partner)		17.00	\$22,541.00	\$383,197.00	13.00	\$22,132.00	\$287,716.00
Family		31.00	\$31,445.00	\$974,795.00	31.00	\$30,874.00	\$957,094.00
Employee Cost Sharing Contribution (enter as negative -)				(\$300,000.00)			(\$300,000.00)
Subtotal		63.00		\$1,262,662.00	61.00		\$1,159,158.00
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		14	\$11,491.00	\$160,874.00	11	\$1,426.00	\$15,686.00
Parent & Child		1	\$7,318.00	\$7,318.00	2	\$14,429.00	\$28,858.00
Employee & Spouse (or Partner)		19	\$25,051.00	\$475,969.00	18	\$22,468.00	\$404,424.00
Family		8	\$2,375.00	\$19,000.00	8	\$25,360.00	\$202,880.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		42.00		\$663,161.00	39.00		\$651,848.00
GRAND TOTAL		105.00		\$1,925,823.00	100.00		\$1,811,006.00

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)?

YES

YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[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]