



# State of New Jersey

## Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY:

0270 Wyckoff Township - County of Bergen

Adopted

Municode: 0270

Website: www.wyckoff-nj.com

Filename: 0270\_fba\_2022.xlsm

Phone Number:

201-891-7000

Mailing Address:

340 Franklin Ave

Municipality:

Wyckoff

State:

NJ

Zip:

07481

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Rudolph

E

Boonstra

12/31/2022

rboonstra@wyckoff-nj.com

Chief Administrative Officer

Matthew

A

Cavallo

wyckoffadm@wyckoff-nj.com

Chief Financial Officer

Diana

E

McLeod

wyckoffcfo@wyckoff-nj.com

Municipal Clerk

Nancy

A

Brown

wyckoffclerk@wyckoff-nj.com

Registered Municipal Accountant

Gary

W

Higgins

ghiggins@lvhcpa.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Peter

J

Melchione

12/31/2023

pmelchione@wyckoff-nj.com

Melissa

D

Rubenstein

12/31/2023

mrubenstein@wyckoff-nj.com

Thomas

J

Madagan

12/31/2024

tmadagan@wyckoff-nj.com

Timothy

E

Shanley

12/31/2024

tshanley@wyckoff-nj.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.261	\$12,461,875.00	14.09%	\$2,090.87
Municipal Library	0.033	\$1,586,818.00	1.79%	\$264.36
Municipal Open Space	0.005	\$238,590.00	0.27%	\$40.06
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	0.852	\$40,627,285.00	45.94%	\$6,825.37
Regional School District	0.449	\$21,456,363.00	24.26%	\$3,596.94
County Purposes	0.243	\$11,575,769.01	13.09%	\$1,946.67
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$480,557.73	0.54%	\$88.12
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	1.854	\$88,427,257.74	100.00%	\$14,852.39
Total Taxable Valuation as of October 1, 2021 \$4,773,523,800.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$801,100.00		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.261	0.263	0.86%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$12,461,875.00	\$12,566,049.00	0.84%	\$104,174.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,090.87	\$2,108.85	0.86%	\$17.98	
Sheet UFB-1				

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$12,566,049.00
Municipal Library	ACTUAL	\$1,606,990.00
Municipal Open Space	ACTUAL	\$238,676.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$40,627,283.98
Regional School District	ESTIMATED	\$21,992,772.08
County Purposes	ESTIMATED	\$11,865,163.24
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$525,088.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$89,422,022.29
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		7,056,836.00
Total Non-Municipal Tax Levy		19,729,875.00
Amount to be Raised by Taxes - Before RUT		\$87,922,022.29
Reserve for Uncollected Taxes (RUT)		\$1,500,009.88
Total Amount to be Raised by Taxes		\$89,422,032.16
% of Tax Collections used to Calculate RUT		98.32%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		88,048,051.00
Total Tax Levy, CY 2021		88,499,876.00
% of Taxes Collected, CY 2021		99.49%
Delinquent Taxes - December 31, 2021		
		\$451,825.00



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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	16.25%	\$390,000.00	\$2,400,000.00	\$2,790,000.00	\$2,300,000.00			\$490,000.00				
08	Local Revenue	-3.43%	(\$112,419.00)	\$3,281,578.00	\$3,169,159.00	\$921,711.00			\$2,247,448.00				
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	-12.23%	(\$72,480.00)	\$592,480.00	\$520,000.00	\$520,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	3.12%	\$423.00	\$13,564.00	\$13,987.00	\$13,987.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-53.53%	(\$44,549.00)	\$83,228.00	\$38,679.00	\$38,679.00							
08	Other Special Items	70.23%	\$709,264.00	\$1,009,924.00	\$1,719,188.00	\$1,719,188.00							
15	Receipts from Delinquent Taxes	7.14%	\$29,975.00	\$420,025.00	\$450,000.00	\$450,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.88%	(\$785,218.00)	\$13,351,267.00	\$12,566,049.00	\$12,566,049.00							
07	Minimum Library Tax	1.27%	\$20,172.00	\$1,586,818.00	\$1,606,990.00	\$1,606,990.00							
54	Open Space Levy Tax	-0.20%	(\$487.23)	\$239,163.23	\$238,676.00		\$238,676.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!			\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.56%	\$134,680.77	\$24,071,318.23	\$24,205,999.00	\$21,229,875.00	\$238,676.00	\$0.00	\$2,737,448.00	\$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	13.00	6.00	9.57%	\$151,343.00	\$1,581,018.00	\$1,732,361.00								
21	Land-Use Administration	1.00		-9.67%	(\$12,130.00)	\$125,454.00	\$113,324.00								
22	Uniform Construction Code	6.00	3.00	3.46%	\$18,161.00	\$525,588.00	\$543,749.00								
23	Insurance			16.28%	\$392,624.00	\$2,411,176.00	\$2,803,800.00								
25	Public Safety	26.00	20.00	2.73%	\$104,569.00	\$3,828,958.00	\$3,933,527.00								
26	Public Works	14.00	6.00	1.76%	\$56,910.00	\$3,225,222.00	\$3,282,132.00								
27	Health and Human Services			0.57%	\$600.00	\$105,118.00	\$105,718.00								
28	Parks and Recreation	3.00		5.33%	\$41,297.00	\$774,929.00	\$729,226.00		\$87,000.00						
29	Education (including Library)			1.27%	\$20,172.00	\$1,586,818.00	\$1,606,990.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			3.34%	\$19,500.00	\$584,500.00	\$604,000.00								
32	Landfill / Solid Waste Disposal			1.89%	\$9,377.00	\$495,802.00	\$505,179.00	\$466,500.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$38,679.00							
36	Statutory Expenditures			1.74%	\$33,885.00	\$1,949,126.00	\$1,983,011.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			3.12%	\$423.00	\$13,564.00	\$13,987.00								
43	Court and Public Defender		1.00	4.06%	\$4,111.00	\$101,260.00	\$105,371.00								
44	Capital			73.48%	\$360,250.00	\$490,250.00	\$850,500.00								
45	Debt			6.41%	\$49,200.00	\$767,800.00	\$817,000.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00								
55	Surplus General Budget			2.73%	\$76,996.00	\$2,812,228.00	\$2,889,124.00	\$1,500,000.00			\$2,737,448.00				
	Total	63.00	36.00	5.80%	\$1,327,188.00	\$22,878,811.00	\$21,191,196.00	\$38,679.00	\$151,676.00	\$0.00	\$2,737,448.00	\$0.00	\$0.00	\$0.00	\$0.00



Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

[illegible]



ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	109	\$25,447,700.00	0.53%	15A Public Schools	11	\$57,997,100.00	16.59%
2 Residential	5,537	\$4,435,700,200.00	92.92%	15B Other Schools	1	\$7,990,600.00	2.29%
3A/3B Farm	3	\$2,513,300.00	0.05%	15C Public Property	59	\$101,077,700.00	28.90%
4A Commercial	143	\$275,438,900.00	5.77%	15D Church and Charities	23	\$85,836,600.00	24.55%
4B Industrial	17	\$32,481,200.00	0.68%	15E Cemeteries & Graveyards	5	\$3,787,400.00	1.08%
4C Apartments	2	\$1,942,500.00	0.04%	15F Other Exempt	27	\$93,003,600.00	26.60%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,811	\$4,773,523,800.00	100.00%	Total	126	\$349,693,000.00	100.00%
Average Ratio (%), Assessed to True Value		99.40%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$4,802,337,826.96		7.33%			
Total # of property tax appeals filed in 2021		County Tax Board	100.00				
		State Tax Court	74.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			19.00				
Number of pending property tax appeals in State Tax Court			109.00				
Amount paid out by municipality for tax appeals in 2021			\$498,259.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2021 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
G Commercial/Industrial Exemption		NONE			
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

### 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	22,804.00	\$22,804.00	\$0.00	\$0.00	\$0.00	
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,587,383.00	\$1,066,005.00	\$2,400.00	\$156,278.00	\$276,000.00	\$86,700.00
Police Officers (Including Superior Officers)	28.00	19.00	5,681,308.00	\$3,148,975.00	\$79,750.00	\$944,083.00	\$1,258,500.00	\$250,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	14.00		1,990,997.85	\$1,116,259.00	\$202,000.00	\$167,438.85	\$399,500.00	\$105,800.00
All Other Non-Union Employees not listed above	13.00	12.00	1,612,786.15	\$977,335.00	\$31,240.00	\$187,711.15	\$334,000.00	\$82,500.00
Totals	62.00	37.00	10,895,279.00	\$6,331,378.00	\$315,390.00	\$1,455,511.00	\$2,268,000.00	\$525,000.00

Is the Local Government required to comply with N.J.S.A. 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		15.00	\$11,208.00	\$168,120.00	14.00	\$11,066.00	\$154,924.00
Parent & Child		4.00	\$20,988.00	\$83,952.00	3.00	\$19,808.00	\$59,424.00
Employee & Spouse (or Partner)		13.00	\$23,450.00	\$304,850.00	13.00	\$22,132.00	\$287,716.00
Family		32.00	\$32,713.00	\$1,046,816.00	31.00	\$30,874.00	\$957,094.00
Employee Cost Sharing Contribution (enter as negative - )				(\$103,738.00)			
Subtotal		64.00		\$1,500,000.00	61.00		\$1,459,158.00
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	\$13,500.00	\$189,000.00	11	\$14,261.00	\$156,871.00
Parent & Child		0	\$0.00	\$0.00	2	\$14,429.00	\$28,858.00
Employee & Spouse (or Partner)		20	\$20,200.00	\$404,000.00	18	\$22,468.00	\$404,424.00
Family		8	\$21,200.00	\$169,600.00	8	\$25,360.00	\$202,880.00
Employee Cost Sharing Contribution (enter as negative - )							
Subtotal		42.00		\$762,600.00	39.00		\$793,033.00
GRAND TOTAL		106.00		\$2,262,600.00	100.00		\$2,252,191.00

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
YES

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



## USER FRIENDLY BUDGET SECTION

**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]