



State of New Jersey Local Government Services

Year: **2023** Municipal User Friendly Budget

MUNICIPALITY: 0270 Wyckoff Township - County of Bergen

Adopted

Municode: 0270

Filename: 0270_fba_2023.xlsm

Website: wyckoff-nj.com

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
Thomas	J	Madigan	12/31/2024	tmadigan@wyckoff-nj.com

Chief Administrative Officer

Matthew	A	Cavallo		mcavallo@wyckoff-nj.com
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Chief Financial Officer

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

Nancy	A	Brown		wyckoffclerk@wyckoff-nj.com
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Registered Municipal Accountant

Gary	W	Higgins		ghiggins@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	J	Melchionne	12/31/2023	pmelchionne@wyckoff-nj.com
Scott	A	Fisher	12/31/2023	sfisher@wyckoff-nj.com
Timothy	E	Shanley	12/31/2024	tshanley@wyckoff-nj.com
Rudolf	E	Boonstra	12/31/2025	rboonstra@wyckoff-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.263	\$12,566,049.00	14.30%	\$2,112.15	Municipal Purpose Tax	ACTUAL	\$13,799,971.00
Municipal Library	0.033	\$1,606,990.00	1.83%	\$265.02	Municipal Library	ACTUAL	\$1,696,889.00
Municipal Open Space	0.005	\$238,676.00	0.27%	\$40.16	Municipal Open Space	ACTUAL	\$240,846.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.858	\$40,949,440.00	46.58%	\$6,890.60	Local School District	ESTIMATED	\$41,973,176.00
Regional School District	0.440	\$20,976,112.00	23.86%	\$3,533.64	Regional School District	ESTIMATED	\$21,500,514.80
County Purposes	0.233	\$11,104,171.52	12.63%	\$1,871.22	County Purposes	ESTIMATED	\$11,340,328.93
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$461,456.90	0.52%	\$80.31	County Open Space	ESTIMATED	\$529,861.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		\$91,081,586.73
Total Taxable Valuation as of October 1, 2022 <u>\$4,816,919,200.00</u>					Revenue Anticipated, Excluding Tax Levy <u>7,807,886.00</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>21,804,746.00</u>		
Current Year Average Residential Assessment <u>\$803,100.00</u>					Total Non-Municipal Tax Levy <u>\$75,584,726.73</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$89,581,586.73</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,500,000.00</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$91,081,586.73</u>		
	0.263	0.287	8.94%		% of Tax Collections used to Calculate RUT <u>98.35%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$12,566,049.00	\$13,799,971.00	9.82%	\$1,233,922.00	Total Tax Revenue, Collections CY 2022 <u>87,452,334.00</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Levy, CY 2022 <u>87,885,243.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2022 <u>99.51%</u>		
	\$2,112.15	\$2,300.88	8.94%	\$188.73	Delinquent Taxes - December 31, 2022 <u>\$432,909.00</u>		

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-17.56%	(\$490,000.00)	\$2,790,000.00	\$2,300,000.00	\$2,300,000.00							
08	Local Revenue	-6.73%	(\$231,704.00)	\$3,442,964.00	\$3,211,260.00	\$883,485.00			\$2,327,775.00				
09	State Aid (without offsetting appropriation)	5.91%	\$64,586.00	\$1,093,271.00	\$1,157,857.00	\$1,157,857.00							
08	Uniform Construction Code Fees	-4.27%	(\$25,182.00)	\$590,182.00	\$565,000.00	\$565,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	243.70%	\$34,086.00	\$13,987.00	\$48,073.00	\$48,073.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	3.80%	\$2,896.00	\$76,205.00	\$79,101.00	\$79,101.00							
08	Other Special Items	21.41%	\$412,765.00	\$1,927,605.00	\$2,340,370.00	\$2,340,370.00							
15	Receipts from Delinquent Taxes	-3.88%	(\$17,525.00)	\$451,525.00	\$434,000.00	\$434,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.87%	\$514,539.00	\$13,285,432.00	\$13,799,971.00	\$13,799,971.00							
07	Minimum Library Tax	5.59%	\$89,899.00	\$1,606,990.00	\$1,696,889.00	\$1,696,889.00							
54	Open Space Levy Tax	0.91%	\$2,170.00	\$238,676.00	\$240,846.00		\$240,846.00						
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	1.40%	\$356,530.00	\$25,516,837.00	\$25,873,367.00	\$23,304,746.00	\$240,846.00	\$0.00	\$2,327,775.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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
20 General Government	13.00	7.00	11.83%	\$199,059.00	\$1,683,061.00	\$1,882,120.00	\$1,882,120.00								
21 Land-Use Administration	1.00		27.62%	\$26,051.00	\$94,324.00	\$120,375.00	\$120,375.00								
22 Uniform Construction Code	5.00	3.00	-4.31%	(\$23,975.00)	\$556,749.00	\$532,774.00	\$532,774.00								
23 Insurance			14.39%	\$379,103.00	\$2,634,300.00	\$3,013,403.00	\$3,013,403.00								
25 Public Safety	27.00	19.00	4.02%	\$158,049.00	\$3,933,527.00	\$4,091,576.00	\$4,052,480.00	\$39,096.00							
26 Public Works	15.00	6.00	30.12%	\$1,009,937.00	\$3,352,632.00	\$4,362,569.00	\$4,322,564.00	\$40,005.00							
27 Health and Human Services			-6.82%	(\$7,228.00)	\$106,018.00	\$98,790.00	\$98,790.00								
28 Parks and Recreation	3.00		7.47%	\$64,387.00	\$862,226.00	\$926,613.00	\$776,613.00		\$150,000.00						
29 Education (including Library)			5.59%	\$89,899.00	\$1,606,990.00	\$1,696,889.00	\$1,696,889.00								
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			-0.99%	(\$7,000.00)	\$709,500.00	\$702,500.00	\$702,500.00								
32 Landfill / Solid Waste Disposal			13.82%	\$69,821.00	\$505,179.00	\$575,000.00	\$575,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			10.88%	\$215,943.00	\$1,985,511.00	\$2,201,454.00	\$2,201,454.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			243.70%	\$34,086.00	\$13,987.00	\$48,073.00	\$48,073.00								
43 Court and Public Defender		1.00	0.52%	\$549.00	\$105,371.00	\$105,920.00	\$105,920.00								
44 Capital			-17.52%	(\$149,000.00)	\$850,500.00	\$701,500.00	\$701,500.00								
45 Debt			9.57%	\$78,190.00	\$817,000.00	\$895,190.00	\$895,190.00								
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	\$1,500,000.00								
55 Surplus General Budget			-18.73%	(\$557,503.00)	\$2,976,124.00	\$2,418,621.00			\$90,846.00		\$2,327,775.00				
Total	64.00	36.00	6.51%	\$1,580,368.00	\$24,292,999.00	\$25,873,367.00	\$23,225,645.00	\$79,101.00	\$240,846.00	\$0.00	\$2,327,775.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$23,386,800.00	0.49%	15A Public Schools	11	\$57,997,100.00	16.59%
2 Residential	5,538	\$4,448,044,000.00	92.34%	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	\$272,008,000.00	5.65%	15D Church and Charities	23	\$85,836,600.00	24.55%
4B Industrial	17	\$32,481,200.00	0.67%	15E Cemeteries & Graveyards	5	\$3,787,400.00	1.08%
4C Apartments	3	\$38,485,900.00	0.80%	15F Other Exempt	27	\$93,003,600.00	26.60%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,810	\$4,816,919,200.00	100.00%	Total	126	\$349,693,000.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
93.77%				7.26%			
Equalized Valuation, Taxable Properties							
\$5,136,951,263.73							
Total # of property tax appeals filed in 2022							
County Tax Board							
72.00							
State Tax Court							
52.00							
Number of 2022 County Tax Board decisions appealed to Tax Court							
22.00							
Number of pending property tax appeals in State Tax Court							
294.00							
Amount paid out by municipality for tax appeals in 2022							
\$311,224.86							

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 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				NO PILOTS
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	24,947.89		\$23,175.00			\$1,772.89
Supervisory Staff (Department Heads & Managers)	7.00	1.00	2,017,781.84	\$1,186,012.00	\$31,560.00	\$183,556.58	\$523,509.00	\$93,144.26
Police Officers (Including Superior Officers)	26.00		4,905,243.77	\$3,038,162.00	\$78,750.00	\$1,044,336.00	\$505,552.00	\$238,443.77
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	16.00		1,841,051.68	\$1,007,830.00	\$202,000.00	\$153,950.68	\$384,719.00	\$92,552.00
All Other Non-Union Employees not listed above	15.00	30.00	1,949,627.38	\$1,577,563.00	\$2,500.00	\$248,689.56		\$120,874.82
Totals	64.00	36.00	10,738,652.55	\$6,809,567.00	\$337,985.00	\$1,630,532.82	\$1,413,780.00	\$546,787.73

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

	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	17.00	\$14,325.00	\$243,525.00	15.00	\$11,208.00	\$168,120.00
Parent & Child	1.00	\$25,642.00	\$25,642.00	4.00	\$20,988.00	\$83,952.00
Employee & Spouse (or Partner)	12.00	\$28,650.00	\$343,800.00	13.00	\$23,450.00	\$304,850.00
Family	34.00	\$39,967.00	\$1,358,878.00	32.00	\$32,713.00	\$1,046,816.00
Employee Cost Sharing Contribution (enter as negative -)			(\$424,000.00)			(\$103,738.00)
Subtotal	64.00		\$1,547,845.00	64.00		\$1,500,000.00
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	13	\$7,625.54	\$99,132.00	14	\$13,500.00	\$189,000.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	23	\$21,814.00	\$501,722.00	20	\$20,200.00	\$404,000.00
Family	7	\$40,625.14	\$284,376.00	8	\$21,200.00	\$169,600.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	43.00		\$885,230.00	42.00		\$762,600.00
GRAND TOTAL	107.00		\$2,433,075.00	106.00		\$2,262,600.00

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NO ACCUMULATED ABSENCES ALLOWED					
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

			Current Year	2024	2025	All Additional Future
			Budget	Budget	Budget	Years' Budgets
	Gross Debt	Deductions	Net Debt			
Local School Debt	\$15,920,000.00	\$15,920,000.00	\$0.00			
Regional School Debt	\$4,993,727.03	\$4,993,727.03	\$0.00			
<u>Utility Fund Debt</u>						
Sewer	\$0.00	\$0.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$613,000.00		\$613,000.00			
Notes Outstanding	\$4,398,190.00		\$4,398,190.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$25,924,917.03	\$20,913,727.03	\$5,011,190.00			
Population (2020 census)	16,585					
Per Capita Gross Debt	\$1,563.15					
Per Capita Net Debt	\$302.15					
3 Year Average Property Valuation	\$4,890,701,832.67					
Net Debt as % of 3 Year Average Property Valuation	0.10%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$746,190.00					
Bond Anticipation Notes - Interest	\$149,000.00					
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$895,190.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Principal	\$746,190.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest	\$149,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	3.46%					
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						

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

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]

USER FRIENDLY BUDGET SECTION - Notes

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