



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0270\_fba\_2016.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook

**Municipality:**  **State:**  **Zip:**

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin	J	Rooney	12/31/2016	krooney@wyckoff-nj.com

### Chief Administrative Officer

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

Diana	E	McLeod-Lindner		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		Higgins		ghiggins@lvhcpa.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin	J	Rooney	12/31/2018	krooney@wyckoff-nj.com
Brian	D	Scanlan	12/31/2017	bscanlan@wyckoff-nj.com
Rudolf	E	Boonstra	12/31/2016	rboonstra@wyckoff-nj.com
John	A	Carolan	12/31/2017	jcarolan@wyckoff-nj.com
Thomas	J	Madigan	12/31/2018	tmadigan@wyckoff-nj.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.241	\$11,133,706.00	14.07%	\$1,875.22	Municipal Purpose Tax		\$11,380,643.00
Municipal Library	0.032	\$1,460,487.00	1.85%	\$248.99	Municipal Library	ACTUAL	\$1,498,347.00
Municipal Open Space	0.005	\$231,045.00	0.29%	\$38.91	Municipal Open Space	ESTIMATED	\$231,045.00
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	0.788	\$36,428,574.00	46.04%	\$6,131.43	Local School District	ESTIMATED	\$37,157,145.00
Regional School District	0.412	\$19,057,229.00	24.09%	\$3,205.77	Regional School District	ESTIMATED	\$19,438,374.00
County Purposes	0.232	\$10,697,538.04	13.52%	\$1,805.19	County Purposes	ESTIMATED	\$10,911,489.00
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	\$112,888.05	0.14%	\$23.34	County Open Space	ESTIMATED	\$112,888.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>1.713</b>	<b>\$79,121,467.09</b>	<b>100.00%</b>	<b>\$13,328.85</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$80,729,931.00</b>
Total Taxable Valuation as of October 1, 2015 <u>\$4,645,626,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,780,999.00</u>		
Current Year Average Residential Assessment <u>\$778,100.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,159,989.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$67,850,941.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$79,229,931.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,499,999.24</u>		
	0.241	0.245	1.66%		Total Amount to be Raised by Taxes <u>\$80,729,930.24</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.14%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$11,133,706.00	\$11,380,643.00	2.22%	\$246,937.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>78,873,563.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <u>79,191,994.00</u>		
	\$1,875.22	\$1,906.35	1.66%	\$31.12	% of Taxes Collected, CY 2015 <u>99.60%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$330,370.00</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

PCOA		% 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	Utility  Sewer	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.08%	\$20,000.00	\$1,850,000.00	\$1,870,000.00	\$1,870,000.00							
08	Local Revenue	-2.48%	(\$86,145.00)	\$3,479,379.00	\$3,393,234.00	\$1,319,994.00		\$2,073,240.00					
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	-0.21%	(\$972.00)	\$460,972.00	\$460,000.00	\$460,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	23.14%	\$8,431.00	\$36,430.00	\$44,861.00	\$44,861.00							
08	Additional Revenue Offset by Appropriations	-9.67%	(\$67,300.00)	\$695,844.00	\$628,544.00	\$628,544.00							
10	Public and Private Revenue	-59.76%	(\$65,835.00)	\$110,164.00	\$44,329.00	\$44,329.00							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00								
15	Receipts from Delinquent Taxes	-12.31%	(\$44,930.00)	\$364,930.00	\$320,000.00	\$320,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-6.77%	(\$826,784.00)	\$12,207,427.00	\$11,380,643.00	\$11,380,643.00							
07	Minimum Library Tax	2.59%	\$37,860.00	\$1,460,487.00	\$1,498,347.00	\$1,498,347.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$231,045.00	\$231,045.00		\$231,045.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-4.66%</b>	<b>(\$1,025,675.00)</b>	<b>\$21,989,949.00</b>	<b>\$20,964,274.00</b>	<b>\$18,659,989.00</b>	<b>\$231,045.00</b>	<b>\$2,073,240.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	Utility  Sewer	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	7.00	5.12%	\$166,157.00	\$3,242,697.00	\$3,408,854.00	\$1,335,614.00		\$2,073,240.00						
21	Land-Use Administration	1.00	0.00	-1.73%	(\$2,290.00)	\$132,091.00	\$129,801.00	\$129,801.00								
22	Uniform Construction Code	4.00	4.00	4.92%	\$19,124.00	\$388,693.00	\$407,817.00	\$407,817.00								
23	Insurance			5.08%	\$126,279.00	\$2,487,335.00	\$2,613,614.00	\$2,613,614.00								
25	Public Safety	26.00	18.00	-0.53%	(\$20,614.00)	\$3,867,344.00	\$3,846,730.00	\$3,827,306.00	\$19,424.00							
26	Public Works	15.00	6.00	0.77%	\$20,237.00	\$2,613,004.00	\$2,633,241.00	\$2,605,236.00	\$28,005.00							
27	Health and Human Services	0.00	0.00	-2.77%	(\$3,233.00)	\$116,736.00	\$113,503.00	\$113,503.00								
28	Parks and Recreation	2.00	150.00	-3.40%	(\$32,041.00)	\$942,327.00	\$910,286.00	\$679,241.00	\$231,045.00							
29	Education (including Library)			2.59%	\$37,860.00	\$1,460,487.00	\$1,498,347.00	\$1,498,347.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-5.73%	(\$30,646.00)	\$535,000.00	\$504,354.00	\$504,354.00								
32	Landfill / Solid Waste Disposal			0.79%	\$3,600.00	\$456,400.00	\$460,000.00	\$460,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			2.55%	\$38,985.00	\$1,529,127.00	\$1,568,112.00	\$1,568,112.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			23.14%	\$8,431.00	\$36,430.00	\$44,861.00	\$44,861.00								
43	Court and Public Defender	2.00	1.00	11.97%	\$12,808.00	\$106,995.00	\$119,803.00	\$119,803.00								
44	Capital			61.30%	\$231,575.00	\$377,775.00	\$609,350.00	\$609,350.00								
45	Debt			0.12%	\$600.00	\$484,500.00	\$485,100.00	\$485,100.00								
46	Deferred Charges			0.00%	\$0.00	\$110,500.00	\$110,500.00	\$110,500.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$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!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	63.00	186.00	2.83%	\$576,832.00	\$20,387,441.00	\$20,964,273.00	\$18,612,559.00	\$47,429.00	\$231,045.00	\$2,073,240.00	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$28,909,400.00	0.62%
2 Residential	5,541	\$4,311,852,500.00	92.82%
3A/3B Farm	3	\$2,513,300.00	0.05%
4A Commercial	144	\$267,645,600.00	5.76%
4B Industrial	17	\$32,763,400.00	0.71%
4C Apartments	2	\$1,942,500.00	0.04%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>5,805</b>	<b>\$4,645,626,700.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,645,626,700.00

  

Total # of property tax appeals filed in 2015	County Tax Board	201.00
	State Tax Court	106.00
Number of 2015 County Tax Board decisions appealed to Tax Court		62.00
Number of pending property tax appeals in State Tax Court		344.00

  

Amount paid out by municipality for tax appeals in 2015	\$115,909.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 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	57	\$100,296,500.00	29.32%
15D Church and Charities	24	\$87,233,000.00	25.50%
15E Cemeteries & Graveyards	5	\$3,787,400.00	1.11%
15F Other Exempt	18	\$84,739,500.00	24.77%
<b>Total</b>	<b>116</b>	<b>\$342,044,100.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs.  
Non-Exempt Properties 7.36%

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement		NONE		
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate			
					NO PILOTS OR TAX ABATEMENTS																	
<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>							
		0.00	0.00	0.00				\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>																						
															<b>Total Long Term Exemptions - GRAND TOTAL</b>							
															\$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	6,868.07	\$6,380.00	\$0.00	\$0.00	\$0.00	\$488.07
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,618,854.89	\$1,226,086.00	\$0.00	\$152,770.32	\$146,203.00	\$93,795.58
Police Officers (Including Superior Officers)	25.00		4,360,053.70	\$2,712,235.00	\$195,750.00	\$696,230.72	\$548,352.00	\$207,485.98
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	15.00		1,911,335.99	\$1,117,444.00	\$178,740.00	\$139,233.52	\$390,434.00	\$85,484.47
All Other Non-Union Employees not listed above	14.00	180.00	0.00	\$938,937.00		\$116,991.55	\$295,038.00	\$71,828.68
<b>Totals</b>	<b>63.00</b>	<b>186.00</b>	<b>7,897,112.66</b>	<b>\$6,001,082.00</b>	<b>\$374,490.00</b>	<b>\$1,105,226.11</b>	<b>\$1,380,027.00</b>	<b>\$459,082.77</b>

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt	Current Year																													
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets																										
Local School Debt	\$24,010,000.00	\$24,010,000.00	\$0.00																														
Regional School Debt	\$20,555,000.00	\$20,555,000.00	\$0.00																														
Utility Fund Debt																																	
0			\$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	\$3,006,550.00		\$3,006,550.00																														
Bonds Outstanding			\$0.00																														
Loans and Other Debt			\$0.00																														
<b>Total (Current Year)</b>	<b>\$47,571,550.00</b>	<b>\$44,565,000.00</b>	<b>\$3,006,550.00</b>	<b>\$485,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>																									
Utility Fund - Principal																																	
Utility Fund - Interest																																	
Bond Anticipation Notes - Principal				\$463,600.00																													
Bond Anticipation Notes - Interest				\$21,500.00																													
Bonds - Principal																																	
Bonds - Interest																																	
Loans & Other Debt - Principal																																	
Loans & Other Debt - Interest																																	
<b>Total</b>				<b>\$485,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>																									
Total Principal				\$463,600.00	\$0.00	\$0.00	\$0.00	\$0.00																									
Total Interest				\$21,500.00	\$0.00	\$0.00	\$0.00	\$0.00																									
% of Total Current Year Budget				2.31%																													
				<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Description	Debt Not Listed Above				Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other				
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Bond Rating	Moody's	Standard & Poors	Fitch																														
Rating	Aa1	AA+																															
Year of Last Rating	1997	2007																															
				<p>Mark "X" if Municipality has no bond rating <input type="checkbox"/></p>																													
Population (2010 census)	16,508																																
Per Capita Gross Debt	\$2,881.73																																
Per Capita Net Debt	\$182.13																																
3 Yr. Average Property Valuation		\$4,390,753,242.00																															
Net Debt as % of 3 Year Avg Property Valuation		0.07%																															



