



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

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
Carlos		Rendo	12/31/2019	MayorRendo@wclnj.com

### Chief Administrative Officer

Tomas	J	Padilla		tpadilla@wclnj.com
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### Chief Financial Officer

Harold	E	Laufeld,III.		cfo@wclnj.com
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### Municipal Clerk

Deborah		Dakin		debbiedakin@wclnj.com
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### Registered Municipal Accountant

Paul	J	Lerch		plerch@lvhcpa.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Corrado		Belgiovine	12/31/2016	councilmanbelgiovine@wclnj.com
Angela		Hayes	12/31/2016	councilwomanhayes@wclnj.com
Thomas		Panso	12/31/2017	councilmanpanso@wclnj.com
Jeanine		Chiavelli	12/31/2017	councilwomanchiavelli@wclnj.com
Jacqueline		Gadaleta	12/31/2018	councilwomangadaleta@wclnj.com
Kristy		Herrington	12/31/2018	councilwomanherrington@wclnj.com

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

**2015 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	0.495	\$9,390,175.00	23.33%	\$3,549.15
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$189,616.00	0.47%	\$71.70
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.775	\$14,711,253.00	36.55%	\$5,556.75
Regional School District	0.593	\$11,242,662.00	27.93%	\$4,251.81
County Purposes	0.247	\$4,665,544.47	11.59%	\$1,770.99
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$49,134.48	0.12%	\$21.51
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.123</b>	<b>\$40,248,384.95</b>	<b>100.00%</b>	<b>\$15,221.91</b>

Total Taxable Valuation as of October 1, 2015 \$1,920,311,555.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$717,000.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.495	0.502	1.41%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,390,175.00	\$9,636,238.00	2.62%	\$246,063.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,549.15	\$3,599.34	1.41%	\$50.19

**Current Year 2016 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$9,636,238.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$192,031.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,300,000.00
Regional School District	ESTIMATED	\$11,460,000.00
County Purposes	ESTIMATED	\$4,845,500.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$50,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$41,483,769.00</b>

Revenue Anticipated, Excluding Tax Levy	2,815,596.00
Budget Appropriations, before Reserve for Uncollected Taxes	11,684,384.00
Total Non-Municipal Tax Levy	\$31,847,531.00
Amount to be Raised by Taxes - Before RUT	\$40,716,319.00
Reserve for Uncollected Taxes (RUT)	\$767,449.72
<b>Total Amount to be Raised by Taxes</b>	<b>\$41,483,768.72</b>

% of Tax Collections used to Calculate RUT 98.15%

If % used exceeds the actual collection % then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	40,027,293.00
Total Tax Levy, CY 2015	40,295,779.00
% of Taxes Collected, CY 2015	99.33%
Delinquent Taxes - December 31, 2015	\$252,688.00

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

FCOA		% Difference Current vs. Prior Year	S Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$950,000.00	\$950,000.00	\$950,000.00							
08	Local Revenue	-14.40%	(\$132,432.00)	\$919,401.00	\$786,969.00	\$786,969.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$520,575.00	\$520,575.00	\$520,575.00							
08	Uniform Construction Code Fees	-8.01%	(\$20,909.00)	\$260,909.00	\$240,000.00	\$240,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	32.38%	\$28,798.00	\$88,927.00	\$117,725.00	\$117,725.00							
08	Other Special Items	-25.09%	(\$8,484.00)	\$33,811.00	\$25,327.00	\$25,327.00							
15	Receipts from Delinquent Taxes	-32.67%	(\$84,929.00)	\$259,929.00	\$175,000.00	\$175,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-0.47%	(\$45,383.00)	\$9,681,621.00	\$9,636,238.00	\$9,636,238.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.17%	\$2,226.00	\$189,805.00	\$192,031.00		\$192,031.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.02%	(\$261,113.00)	\$12,904,978.00	\$12,643,865.00	\$12,451,834.00	\$192,031.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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	Utility	Utility	Utility	Utility	Utility	Utility
20	5.00	11.00	0.13%	\$1,500.00	\$1,141,100.00	\$1,142,600.00	\$1,142,600.00								
21			-13.17%	(\$3,950.00)	\$30,000.00	\$26,050.00	\$26,050.00								
22	1.00	3.00	11.12%	\$21,000.00	\$188,800.00	\$209,800.00	\$209,800.00								
23			2.37%	\$34,499.00	\$1,457,001.00	\$1,491,500.00	\$1,491,500.00								
25	19.00	5.00	2.29%	\$67,150.00	\$2,932,075.00	\$2,999,225.00	\$2,999,225.00								
26	12.00	3.00	6.01%	\$77,950.00	\$1,296,800.00	\$1,374,750.00	\$1,374,750.00								
27		1.00	-26.94%	(\$12,700.00)	\$47,150.00	\$34,450.00	\$34,450.00								
28		72.00	8.14%	\$25,550.00	\$314,000.00	\$339,550.00	\$339,550.00								
29			17.65%	\$4,500.00	\$25,500.00	\$30,000.00	\$30,000.00								
30			15.41%	\$110,713.00	\$718,512.00	\$829,225.00	\$517,000.00	\$120,194.00	\$192,031.00						
31			-0.43%	(\$5,272.00)	\$1,225,178.00	\$1,219,906.00	\$1,219,906.00								
32			11.83%	\$20,000.00	\$169,000.00	\$189,000.00	\$189,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			-2.47%	(\$21,836.00)	\$884,051.00	\$862,215.00	\$862,215.00								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			18.44%	\$9,965.00	\$54,035.00	\$64,000.00	\$64,000.00								
44			243.10%	\$121,550.00	\$50,000.00	\$171,550.00	\$171,550.00								
45			3.16%	\$27,309.00	\$865,285.00	\$892,594.00	\$892,594.00								
46			-100.00%	(\$277,782.00)	\$277,782.00	\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			14.98%	\$100,000.00	\$667,450.00	\$767,450.00	\$767,450.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	37.00	95.00	2.43%	\$300,146.00	\$12,343,719.00	\$12,643,865.00	\$12,331,640.00	\$120,194.00	\$192,031.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	53	\$12,723,700.00	0.66%	15A Public Schools	1	\$13,323,000.00	19.46%	
2 Residential	1,910	\$1,387,553,500.00	72.26%	15B Other Schools	1	\$6,928,700.00	10.12%	
3A/3B Farm	6	\$1,067,900.00	0.06%	15C Public Property	31	\$32,237,500.00	47.09%	
4A Commercial	58	\$517,184,700.00	26.93%	15D Church and Charities	6	\$10,855,100.00	15.86%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	0		0.00%	
4C Apartments			0.00%	15F Other Exempt	10	\$5,114,000.00	7.47%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property		\$1,781,755.00	0.09%					
<b>Total</b>	<b>2,027</b>	<b>\$1,920,311,555.00</b>	<b>100.00%</b>	<b>Total</b>	<b>49</b>	<b>\$68,458,300.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		97.36%		Percentage of Exempt vs. Non-Exempt Properties				3.56%
Equalized Valuation, Taxable Properties		\$1,972,382,451.73						
Total # of property tax appeals filed in 2015		County Tax Board	20.00					
		State Tax Court	12.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		18.00						
Number of pending property tax appeals in State Tax Court		6.00						
Amount paid out by municipality for tax appeals in 2015		\$11,125.00						

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
<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  
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		7.00	24,760.00	\$23,000.00				\$1,760.00
Supervisory Staff (Department Heads & Managers)	4.00	4.00	747,159.00	\$575,065.00	\$24,440.00	\$68,548.00	\$33,244.00	\$45,862.00
Police Officers (Including Superior Officers)	18.00		3,066,851.00	\$2,021,415.00	\$199,120.00	\$518,897.00	\$297,994.00	\$29,425.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	15.00	84.00	1,955,068.00	\$1,264,801.00	\$177,530.00	\$117,867.00	\$284,532.00	\$110,338.00
<b>Totals</b>	<b>37.00</b>	<b>95.00</b>	<b>5,793,838.00</b>	<b>\$3,884,281.00</b>	<b>\$401,090.00</b>	<b>\$705,312.00</b>	<b>\$615,770.00</b>	<b>\$187,385.00</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 - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$11,400.60	\$102,605.40	7.00	\$10,994.76	\$76,963.32
Parent & Child	4.00	\$21,252.84	\$85,011.36	5.00	\$19,352.16	\$96,760.80
Employee & Spouse (or Partner)	6.00	\$23,745.84	\$142,475.04	7.00	\$22,901.76	\$160,312.32
Family	14.00	\$30,766.80	\$430,735.20	16.00	\$30,803.16	\$492,850.56
Employee Cost Sharing Contribution (enter as negative - )			(\$181,400.00)			(\$137,000.00)
<b>Subtotal</b>	<b>33.00</b>		<b>\$579,427.00</b>	<b>35.00</b>		<b>\$689,887.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$8,642.28	\$34,569.12	4	\$8,889.48	\$35,557.92
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	11	\$17,494.28	\$192,437.08	10	\$14,915.92	\$149,159.20
Family	5	\$38,202.24	\$191,011.20	4	\$36,251.64	\$145,006.56
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>20.00</b>		<b>\$418,017.40</b>	<b>18.00</b>		<b>\$329,723.68</b>
<b>GRAND TOTAL</b>	<b>53.00</b>		<b>\$997,444.40</b>	<b>53.00</b>		<b>\$1,019,610.68</b>

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)?**

<b>YES</b>
<b>YES</b>

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