



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0268\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**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		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
Jacqueline		Gadelata	12/31/2018	councilwomangadelta@wclnj.com
Kristy		Herrington	12/31/2018	councilwomanherrington@wclnj.com
Corrado		Belgiovine	12/31/2019	councilmanbelgiovine@wclnj.com
Angela		Hayes	12/31/2019	councilwomanhayes@wclnj.com
Nancy		Gross	12/31/2020	councilwomangross@wclnj.com
Brian		Singleton	12/31/2020	councilmansingleton@wclnj.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.491	\$9,755,108.00	23.51%	\$3,698.59	Municipal Purpose Tax	ESTIMATED	\$9,871,925.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$198,360.00	0.48%	\$75.33	Municipal Open Space	ESTIMATED	\$201,343.00
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	0.783	\$15,527,546.00	37.42%	\$5,898.16	Local School District	ESTIMATED	\$15,936,000.00
Regional School District	0.558	\$11,071,840.00	26.68%	\$4,203.29	Regional School District	ESTIMATED	\$11,087,000.00
County Purposes	0.240	\$4,744,559.95	11.43%	\$1,807.86	County Purposes	ESTIMATED	\$4,915,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$196,433.09	0.47%	\$75.33	County Open Space	ESTIMATED	\$205,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.092</b>	<b>\$41,493,847.04</b>	<b>100.00%</b>	<b>\$15,758.56</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$42,216,268.00</b>
Total Taxable Valuation as of October 1, 2017 <u>\$2,013,431,843.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,169,075.00</u>		
Current Year Average Residential Assessment <u>\$753,277.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,271,000.00</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$32,344,343.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$41,446,268.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$768,305.23</u>		
0.491	0.490	-0.20%			Total Amount to be Raised by Taxes <u>\$42,214,573.23</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>98.18%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,755,108.00	\$9,871,925.00	1.20%	\$116,817.00				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>41,305,415.00</u>		
\$3,698.59	\$3,691.06	-0.20%	(\$7.53)		Total Tax Levy, CY 2017 <u>41,569,915.00</u>		
					% of Taxes Collected, CY 2017 <u>99.36%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$225,178.00</u>		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	14.29%	\$150,000.00	\$1,050,000.00	\$1,200,000.00	\$1,200,000.00							
08	Local Revenue	-10.06%	(\$96,185.00)	\$956,545.00	\$860,360.00	\$860,360.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$520,575.00	\$520,575.00	\$520,575.00							
08	Uniform Construction Code Fees	-0.13%	(\$424.00)	\$320,424.00	\$320,000.00	\$320,000.00							
<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	-86.00%	(\$220,111.00)	\$255,938.00	\$35,827.00	\$35,827.00							
08	Other Special Items	5.50%	\$1,685.00	\$30,628.00	\$32,313.00	\$32,313.00							
15	Receipts from Delinquent Taxes	-34.67%	(\$106,153.00)	\$306,153.00	\$200,000.00	\$200,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-1.26%	(\$125,688.00)	\$9,997,613.00	\$9,871,925.00	\$9,871,925.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.35%	\$6,640.00	\$198,360.00	\$205,000.00		\$205,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.86%	(\$390,236.00)	\$13,636,236.00	\$13,246,000.00	\$13,041,000.00	\$205,000.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	5.00	9.00	2.86%	\$36,000.00	\$1,259,300.00	\$1,295,300.00	\$1,295,300.00									
21			-26.76%	(\$24,350.00)	\$91,000.00	\$66,650.00	\$66,650.00									
22	1.00	3.00	7.50%	\$16,100.00	\$214,800.00	\$230,900.00	\$230,900.00									
23			0.96%	\$14,809.00	\$1,548,591.00	\$1,563,400.00	\$1,563,400.00									
25	19.00	5.00	0.75%	\$23,400.00	\$3,126,850.00	\$3,150,250.00	\$3,150,250.00									
26	12.00	5.00	11.15%	\$147,650.00	\$1,323,750.00	\$1,471,400.00	\$1,471,400.00									
27		1.00	9.91%	\$4,478.00	\$45,200.00	\$49,678.00	\$49,678.00									
28	1.00	141.00	8.42%	\$31,700.00	\$376,500.00	\$408,200.00	\$408,200.00									
29			5.26%	\$1,500.00	\$28,500.00	\$30,000.00	\$30,000.00									
30			-22.14%	(\$219,899.00)	\$993,195.00	\$773,296.00	\$530,000.00	\$38,296.00	\$205,000.00							
31			3.34%	\$39,589.00	\$1,185,926.00	\$1,225,515.00	\$1,225,515.00									
32			19.16%	\$32,000.00	\$167,000.00	\$199,000.00	\$199,000.00									
35			#DIV/0!	\$0.00	\$0.00	\$0.00										
36			3.54%	\$30,894.00	\$872,515.00	\$903,409.00	\$903,409.00									
37			#DIV/0!	\$0.00	\$0.00	\$0.00										
42			#DIV/0!	\$0.00	\$0.00	\$0.00										
43			1.52%	\$1,000.00	\$66,000.00	\$67,000.00	\$67,000.00									
44			-30.00%	(\$30,000.00)	\$100,000.00	\$70,000.00	\$70,000.00									
45			-1.58%	(\$15,621.00)	\$987,623.00	\$972,002.00	\$972,002.00									
46			#DIV/0!	\$0.00	\$0.00	\$0.00										
48			#DIV/0!	\$0.00	\$0.00	\$0.00										
50			4.05%	\$30,000.00	\$740,000.00	\$770,000.00	\$770,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00										
<b>Total</b>	<b>38.00</b>	<b>162.00</b>	<b>0.91%</b>	<b>\$119,250.00</b>	<b>\$13,126,750.00</b>	<b>\$13,246,000.00</b>	<b>\$13,002,704.00</b>	<b>\$38,296.00</b>	<b>\$205,000.00</b>	<b>\$0.00</b>						



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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$20,458,700.00	1.02%	15A Public Schools	1	\$13,323,000.00	19.40%
2 Residential	1,912	\$1,440,265,500.00	71.53%	15B Other Schools	1	\$6,934,700.00	10.10%
3A/3B Farm	6	\$1,085,600.00	0.05%	15C Public Property	31	\$32,365,000.00	47.13%
4A Commercial	57	\$549,849,100.00	27.31%	15D Church and Charities	6	\$10,901,200.00	15.88%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	10	\$5,141,200.00	7.49%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$1,772,943.00	0.09%				
<b>Total</b>	<b>2,059</b>	<b>\$2,013,431,843.00</b>	<b>100.00%</b>	<b>Total</b>	<b>49</b>	<b>\$68,665,100.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,013,431,843.00

  

Total # of property tax appeals filed in 2017	County Tax Board	16.00
	State Tax Court	12.00
Number of 2017 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		14.00

  

Amount paid out by municipality for tax appeals in 2017	\$656,326.00
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Percentage of Exempt vs. Non-Exempt Properties	3.41%
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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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
Berger City Community Housing	Other	\$17,313.00	\$3,586,400.00	\$75,027.00															
<b>Total Long Term Exemptions - Column Total</b>		17,313.00	3,586,400.00	75,027.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$17,313.00	\$3,586,400.00	\$75,027.00	<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$17,313.00	\$3,586,400.00	\$75,027.00	<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$17,313.00	\$3,586,400.00	\$75,027.00

**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		7.00	24,759.00	\$23,000.00				\$1,759.00
Supervisory Staff (Department Heads & Managers)	5.00	3.00	852,588.00	\$608,548.00	\$54,150.00	\$81,363.00	\$57,831.00	\$50,696.00
Police Officers (Including Superior Officers)	19.00		3,223,508.00	\$2,103,478.00	\$220,464.00	\$575,301.00	\$293,453.00	\$30,812.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	14.00	152.00	2,029,427.00	\$1,247,809.00	\$274,246.00	\$127,867.00	\$265,627.00	\$113,878.00
<b>Totals</b>	<b>38.00</b>	<b>162.00</b>	<b>6,130,282.00</b>	<b>\$3,982,835.00</b>	<b>\$548,860.00</b>	<b>\$784,531.00</b>	<b>\$616,911.00</b>	<b>\$197,145.00</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	12.00	\$11,389.08	\$136,668.96	8.00	\$11,389.08	\$91,112.64
Parent & Child	3.00	\$21,231.60	\$63,694.80	4.00	\$21,231.60	\$84,926.40
Employee & Spouse (or Partner)	5.00	\$23,722.32	\$118,611.60	5.00	\$23,722.32	\$118,611.60
Family	16.00	\$33,092.76	\$529,484.16	16.00	\$33,092.76	\$529,484.16
Employee Cost Sharing Contribution (enter as negative - )			(\$218,400.00)			(\$218,400.00)
<b>Subtotal</b>	<b>36.00</b>		<b>\$630,059.52</b>	<b>33.00</b>		<b>\$605,734.80</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	7	\$10,048.88	\$70,342.16	6	\$10,048.88	\$60,293.28
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	10	\$22,698.21	\$226,982.10	11	\$22,698.21	\$249,680.31
Family	4	\$40,571.76	\$162,287.04	4	\$41,500.44	\$166,001.76
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>21.00</b>		<b>\$459,611.30</b>	<b>21.00</b>		<b>\$475,975.35</b>
<b>GRAND TOTAL</b>	<b>57.00</b>		<b>\$1,089,670.82</b>	<b>54.00</b>		<b>\$1,081,710.15</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)?**

**YES**

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

**YES**



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

	Gross Debt		Net Debt	Current Year Budget			
		Deductions		2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Local School Debt	\$5,755,000.00	\$5,755,000.00	\$0.00				
Regional School Debt	\$4,504,602.49	\$4,504,602.49	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized			\$0.00				
Notes Outstanding	\$6,487,750.00	\$52.00	\$6,487,698.00				
Bonds Outstanding	\$998,000.00		\$998,000.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$17,745,352.49</b>	<b>\$10,259,654.49</b>	<b>\$7,485,698.00</b>				
Population (2010 census)	5,830						
Per Capita Gross Debt	\$3,043.80						
Per Capita Net Debt	\$1,284.00						
3 Yr. Average Property Valuation		\$1,982,488,964.00					
Net Debt as % of 3 Year Avg Property Valuation		0.38%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$207,750.00			
Bond Anticipation Notes - Interest				\$55,593.00			
Bonds - Principal				\$680,000.00	\$318,000.00	\$0.00	\$0.00
Bonds - Interest				\$28,659.00	\$4,571.00	\$0.00	\$0.00
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				<b>\$972,002.00</b>	<b>\$322,571.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal				\$887,750.00	\$318,000.00	\$0.00	\$0.00
Total Interest				\$84,252.00	\$4,571.00	\$0.00	\$0.00
% of Total Current Year Budget				7.34%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating	Aa1	AAA					
Year of Last Rating	2012	2015					
<b>Mark "X" if Municipality has no bond rating</b>							



**USER FRIENDLY BUDGET SECTION - Notes**

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