



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0268_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carlos		Rendo	12/31/2023	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
Nancy		Gross	12/31/2020	councilwomangross@wclnj.com
Brian		Singleton	12/31/2020	councilmansingleton@wclnj.com
Jacqueline		Gadaleta	12/31/2021	councilwomangadaleta@wclnj.com
Craig		Marson	12/31/2020	councilmanmarson@wclnj.com
Stephen		Falanga	12/31/2022	councilmanfalanga@wclnj.com
Angela		Hayes	12/31/2022	councilwomanhayes@wclnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.489	\$9,999,604.00	23.46%	\$3,715.32
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$204,077.00	0.48%	\$75.98
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.791	\$16,126,414.00	37.84%	\$6,009.86
Regional School District	0.564	\$11,498,962.00	26.98%	\$4,285.16
County Purposes	0.225	\$4,586,341.39	10.76%	\$1,709.51
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$200,093.60	0.47%	\$75.98
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.089	\$42,615,491.99	100.00%	\$15,871.81

Total Taxable Valuation as of	October 1, 2019	<u>\$2,075,313,291.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$766,402.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.489	0.485	-0.82%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,999,604.00	\$10,050,339.00	0.51%	\$50,735.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,715.32	\$3,717.05	0.05%	\$1.73

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,050,339.00
Municipal Library		
Municipal Open Space	ACTUAL	\$207,531.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$16,504,316.00
Regional School District	ACTUAL	\$11,776,579.00
County Purposes	ESTIMATED	\$4,736,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$201,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes **\$43,475,765.00**

Revenue Anticipated, Excluding Tax Levy	2,891,361.00
Budget Appropriations, before Reserve for Uncollected Taxes	12,128,700.00
Total Non-Municipal Tax Levy	\$33,425,426.00
Amount to be Raised by Taxes - Before RUT	\$42,662,765.00
Reserve for Uncollected Taxes (RUT)	\$812,996.74
Total Amount to be Raised by Taxes	\$43,475,761.74

% of Tax Collections used to Calculate RUT 98.13%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	42,189,082.00
Total Tax Levy, CY 2019	42,675,810.00
% of Taxes Collected, CY 2019	<u>98.86%</u>

Delinquent Taxes - December 31, 2019 \$231,070.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00							
08	Local Revenue	-42.90%	(\$423,428.00)	\$987,025.00	\$563,597.00	\$563,597.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$520,575.00	\$520,575.00	\$520,575.00							
08	Uniform Construction Code Fees	-11.12%	(\$26,277.00)	\$236,277.00	\$210,000.00	\$210,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-59.89%	(\$36,226.00)	\$60,490.00	\$24,264.00	\$24,264.00							
08	Other Special Items	-27.11%	(\$8,527.00)	\$31,452.00	\$22,925.00	\$22,925.00							
15	Receipts from Delinquent Taxes	-8.27%	(\$13,529.00)	\$163,529.00	\$150,000.00	\$150,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.53%	(\$155,672.00)	\$10,206,011.00	\$10,050,339.00	\$10,050,339.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.59%	\$3,243.00	\$204,288.00	\$207,531.00		\$207,531.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.78%	(\$660,416.00)	\$13,809,647.00	\$13,149,231.00	\$12,941,700.00	\$207,531.00	\$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	7.00	8.00	-5.89%	(\$79,100.00)	\$1,343,800.00	\$1,264,700.00	\$1,264,700.00								
21	1.00		-2.15%	(\$3,400.00)	\$158,150.00	\$154,750.00	\$154,750.00								
22	1.00	5.00	-15.40%	(\$30,000.00)	\$194,800.00	\$164,800.00	\$164,800.00								
23			-0.44%	(\$6,420.00)	\$1,443,758.00	\$1,437,338.00	\$1,437,338.00								
25	20.00	11.00	1.84%	\$59,425.00	\$3,221,300.00	\$3,280,725.00	\$3,280,725.00								
26	12.00		-9.21%	(\$143,100.00)	\$1,553,400.00	\$1,410,300.00	\$1,410,300.00								
27		1.00	-10.21%	(\$5,000.00)	\$48,950.00	\$43,950.00	\$43,950.00								
28	1.00		-58.44%	(\$262,200.00)	\$448,700.00	\$186,500.00	\$186,500.00								
29			-16.67%	(\$5,000.00)	\$30,000.00	\$25,000.00	\$25,000.00								
30			-22.49%	(\$186,577.00)	\$829,747.00	\$643,170.00	\$410,000.00	\$25,639.00	\$207,531.00						
31			-0.29%	(\$3,506.00)	\$1,216,281.00	\$1,212,775.00	\$1,212,775.00								
32			2.65%	\$5,000.00	\$189,000.00	\$194,000.00	\$194,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			0.47%	\$4,755.00	\$1,012,668.00	\$1,017,423.00	\$1,017,423.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			-1.25%	(\$950.00)	\$75,950.00	\$75,000.00	\$75,000.00								
44			-33.33%	(\$50,000.00)	\$150,000.00	\$100,000.00	\$100,000.00								
45			25.71%	\$221,916.00	\$862,984.00	\$1,084,900.00	\$1,084,900.00								
46			-67.28%	(\$84,103.00)	\$125,003.00	\$40,900.00	\$40,900.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			3.17%	\$25,000.00	\$788,000.00	\$813,000.00	\$813,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	42.00	25.00	-3.97%	(\$543,260.00)	\$13,692,491.00	\$13,149,231.00	\$12,916,061.00	\$25,639.00	\$207,531.00	\$0.00	\$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, 2019 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$16,043,900.00	0.77%
2 Residential	1,929	\$1,478,389,100.00	71.30%
3A/3B Farm	6	\$1,114,700.00	0.05%
4A Commercial	56	\$577,982,600.00	27.87%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,056	\$2,073,530,300.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,073,530,300.00

Total # of property tax appeals filed in 2019	County Tax Board	90.00
	State Tax Court	30.00
Number of 2019 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		30.00

Amount paid out by municipality for tax appeals in 2019	\$205,854.00
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$13,323,000.00	18.84%
15B Other Schools	1	\$6,939,000.00	9.81%
15C Public Property	32	\$32,866,000.00	46.47%
15D Church and Charities	6	\$10,938,000.00	15.47%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	12	\$6,655,200.00	9.41%
Total	52	\$70,721,200.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 3.41%

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 2019 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				
Total 5 Yr Exemptions/Abatements	0	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		7.00	12,379.75	\$11,500.00				\$879.75
Supervisory Staff (Department Heads & Managers)	5.00	3.00	819,996.84	\$604,109.93	\$32,700.00	\$64,549.71	\$69,921.24	\$48,715.96
Police Officers (Including Superior Officers)	20.00		3,384,770.48	\$2,184,251.00	\$229,496.00	\$662,990.40	\$272,426.10	\$35,606.98
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	17.00	15.00	2,009,388.91	\$1,223,848.00	\$239,238.00	\$151,086.40	\$283,290.43	\$111,926.08
Totals	42.00	25.00	6,226,535.98	\$4,023,708.93	\$501,434.00	\$878,626.51	\$625,637.77	\$197,128.77

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

	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	11.00	\$11,543.52	\$126,978.72	12.00	\$11,666.88	\$140,002.56
Parent & Child	2.00	\$20,662.80	\$41,325.60	3.00	\$21,231.60	\$63,694.80
Employee & Spouse (or Partner)	5.00	\$23,087.04	\$115,435.20	5.00	\$24,172.08	\$120,860.40
Family	17.00	\$32,206.32	\$547,507.44	16.00	\$33,044.76	\$528,716.16
Employee Cost Sharing Contribution (enter as negative -)			(\$222,100.00)			(\$218,400.00)
Subtotal	35.00		\$609,146.96	36.00		\$634,873.92
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	5	\$5,433.82	\$27,169.10	6	\$6,155.06	\$36,930.36
Parent & Child	1	\$14,429.16	\$14,429.16			\$0.00
Employee & Spouse (or Partner)	13	\$13,263.48	\$172,425.24	11	\$13,311.11	\$146,422.21
Family	4	\$23,123.10	\$92,492.40	6	\$23,605.48	\$141,632.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	23.00		\$306,515.90	23.00		\$324,985.45
GRAND TOTAL	58.00		\$915,662.86	59.00		\$959,859.37

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,770,000.00	\$4,770,000.00				
Regional School Debt	\$3,759,678.00	\$3,759,678.00				
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	\$412,000.00	\$412,000.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$9,935,000.00	\$48.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$18,876,678.00	\$8,529,726.00				
Population (2010 census)	<u>5,730</u>					
Per Capita Gross Debt	<u>\$3,294.36</u>					
Per Capita Net Debt	<u>\$1,805.75</u>					
3 Yr. Average Property Valuation		<u>\$1,983,610,750.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.52%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$900,000.00	\$920,000.00	\$940,000.00	\$7,175,000.00
Bonds - Interest			\$184,900.00	\$171,400.00	\$157,600.00	\$586,600.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,084,900.00	\$1,091,400.00	\$1,097,600.00	\$7,761,600.00
Total Principal			\$900,000.00	\$920,000.00	\$940,000.00	\$7,175,000.00
Total Interest			\$184,900.00	\$171,400.00	\$157,600.00	\$586,600.00
% of Total Current Year Budget			8.25%			
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	AAA				
Year of Last Rating	2012	2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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