



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0268 Woodcliff Lake Borough - County of Bergen

Adopted

Municode: 0268

Filename: 0268_fba_2018.xlsm

Website: www.wclnj.com

Phone Number:

201-391-4977

Mailing Address:

Borough of Woodcliff Lake

188 Pascack Road

Email the UFB if not using Outlook

Municipality:

Woodcliff Lake

State:

NJ

Zip:

07677

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	councilwomangadelata@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

2017 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	0.491	\$9,755,108.00	23.51%	\$3,698.59
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$198,360.00	0.48%	\$75.33
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.783	\$15,527,546.00	37.42%	\$5,898.16
Regional School District	0.558	\$11,071,840.00	26.68%	\$4,203.29
County Purposes	0.240	\$4,744,559.95	11.43%	\$1,807.86
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$196,433.09	0.47%	\$75.33
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.092	\$41,493,847.04	100.00%	\$15,758.56

Total Taxable Valuation as of October 1, 2017 \$2,013,431,843.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$753,277.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.491	0.490	-0.20%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,755,108.00	\$9,871,925.00	1.20%	\$116,817.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,698.59	\$3,691.06	-0.20%	(\$7.53)

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$9,871,925.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$201,343.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,936,000.00
Regional School District	ESTIMATED	\$11,087,000.00
County Purposes	ESTIMATED	\$4,915,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$205,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$42,216,268.00

Revenue Anticipated, Excluding Tax Levy	<u>3,169,075.00</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>12,271,000.00</u>
Total Non-Municipal Tax Levy	<u>\$32,344,343.00</u>
Amount to be Raised by Taxes - Before RUT	<u>\$41,446,268.00</u>
Reserve for Uncollected Taxes (RUT)	<u>\$768,305.23</u>
Total Amount to be Raised by Taxes	<u>\$42,214,573.23</u>

% of Tax Collections used to Calculate RUT 98.18%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	<u>41,305,415.00</u>
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							
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								
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							
Amount to be raised by taxation													
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	General Government	5.00	9.00	2.86%	\$36,000.00	\$1,289,300.00	\$1,295,300.00								
21	Land-Use Administration			-26.76%	(\$24,350.00)	\$91,000.00	\$66,650.00								
22	Uniform Construction Code	1.00	3.00	7.50%	\$16,100.00	\$214,800.00	\$230,900.00								
23	Insurance			0.96%	\$14,809.00	\$1,548,591.00	\$1,563,400.00								
25	Public Safety	19.00	5.00	0.75%	\$23,400.00	\$3,126,850.00	\$3,150,250.00								
26	Public Works	12.00	3.00	11.15%	\$147,650.00	\$1,323,750.00	\$1,471,400.00								
27	Health and Human Services		1.00	9.91%	\$4,478.00	\$45,200.00	\$49,678.00								
28	Parks and Recreation	1.00	141.00	8.42%	\$31,700.00	\$376,500.00	\$408,200.00								
29	Education (including Library)			5.26%	\$1,500.00	\$28,500.00	\$30,000.00								
30	Unclassified			-22.14%	(\$219,899.00)	\$993,195.00	\$773,296.00	\$530,000.00	\$38,296.00	\$205,000.00					
31	Utilities and Bulk Purchases			3.34%	\$39,589.00	\$1,185,926.00	\$1,225,515.00								
32	Landfill / Solid Waste Disposal			19.16%	\$32,000.00	\$167,000.00	\$199,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			3.54%	\$30,894.00	\$872,515.00	\$903,409.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			1.52%	\$1,000.00	\$66,000.00	\$67,000.00								
44	Capital			-30.00%	(\$30,000.00)	\$100,000.00	\$70,000.00								
45	Debt			-1.58%	(\$15,621.00)	\$987,623.00	\$972,002.00								
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			4.05%	\$30,000.00	\$740,000.00	\$770,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		38.00	162.00	0.91%	\$119,250.00	\$13,126,750.00	\$13,002,704.00	\$38,296.00	\$205,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

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%				
Total	2,059	\$2,013,431,843.00	100.00%	Total	49	\$68,665,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
				3.41%			
Equalized Valuation, Taxable Properties							
Total # of property tax appeals filed in 2017							
County Tax Board							
State Tax Court							
Number of 2017 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2017							

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				
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		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
Totals	38.00	162.00	6,130,282.00	\$3,982,835.00	\$548,860.00	\$784,531.00	\$616,911.00	\$197,145.00

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	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)
Subtotal	36.00		\$630,059.52	33.00		\$605,734.80
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	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 -)						
Subtotal	21.00		\$459,611.30	21.00		\$475,975.35
GRAND TOTAL	57.00		\$1,089,670.82	54.00		\$1,081,710.15

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

CURRENT YEAR BUDGET SECTION - CURRENT YEAR DEBT, FUTURE DEBT				CURRENT YEAR BUDGET SECTION - CURRENT YEAR DEBT, FUTURE DEBT				
Gross Debt		Deductions	Net Debt	Current Year Budget		2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$5,755,000.00	\$5,755,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$4,504,602.49	\$4,504,602.49	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$207,750.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$55,593.00			
0			\$0.00	Bonds - Principal	\$680,000.00	\$318,000.00	\$0.00	\$0.00
0			\$0.00	Bonds - Interest	\$28,659.00	\$4,571.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$972,002.00	\$322,571.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$887,750.00	\$318,000.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$84,252.00	\$4,571.00	\$0.00	\$0.00
Notes Outstanding	\$6,487,750.00	\$52.00	\$6,487,698.00	% of Total Current Year Budget	7.34%			
Bonds Outstanding	\$998,000.00		\$998,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$17,745,352.49	\$10,259,654.49	\$7,485,698.00					
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%						

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

USER FRIENDLY BUDGET SECTION - Notes

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