



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 0268 Woodcliff Lake Borough - County of Bergen

Adopted

Municode: 0268

Filename: 0268_fba_2020.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	12/31/2023	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		plersch@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Nancy		Gross	12/31/2020	councilwoman@gross@wclnj.com
Brian		Singleton	12/31/2020	councilman@singleton@wclnj.com
Jacqueline		Gadaleta	12/31/2021	councilwoman@gadaleta@wclnj.com
Craig		Marson	12/31/2020	councilman@marson@wclnj.com
Stephen		Falanga	12/31/2022	councilman@falanga@wclnj.com
Angela		Hayes	12/31/2022	councilwoman@hayes@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 \$2,075,313,291.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$766,402.00

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

Sheet UFB-1

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		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2019		42,189,082.00
Total Tax Levy, CY 2019		42,675,810.00
% of Taxes Collected, CY 2019		98.86%
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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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 Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government	7.00	8.00	-5.89%	(\$79,100.00)	\$1,343,800.00	\$1,264,700.00	\$1,264,700.00								
21	Land-Use Administration	1.00		-2.15%	(\$3,400.00)	\$158,150.00	\$154,750.00	\$154,750.00								
22	Uniform Construction Code	1.00	5.00	-15.40%	(\$30,000.00)	\$194,800.00	\$164,800.00	\$164,800.00								
23	Insurance			-0.44%	(\$6,420.00)	\$1,443,758.00	\$1,437,338.00	\$1,437,338.00								
25	Public Safety	20.00	11.00	1.84%	\$59,425.00	\$3,221,300.00	\$3,280,725.00	\$3,280,725.00								
26	Public Works	12.00		-9.21%	(\$143,100.00)	\$1,553,400.00	\$1,410,300.00	\$1,410,300.00								
27	Health and Human Services		1.00	-10.21%	(\$5,000.00)	\$48,950.00	\$43,950.00	\$43,950.00								
28	Parks and Recreation	1.00		-58.44%	(\$262,200.00)	\$448,700.00	\$186,500.00	\$186,500.00								
29	Education (including Library)			-16.67%	(\$5,000.00)	\$30,000.00	\$25,000.00	\$25,000.00								
30	Unclassified			-22.49%	(\$186,577.00)	\$829,747.00	\$643,170.00	\$410,000.00	\$25,639.00	\$207,531.00						
31	Utilities and Bulk Purchases			-0.29%	(\$3,506.00)	\$1,216,281.00	\$1,212,775.00	\$1,212,775.00								
32	Landfill / Solid Waste Disposal			2.65%	\$5,000.00	\$189,000.00	\$194,000.00	\$194,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.47%	\$4,755.00	\$1,012,668.00	\$1,017,423.00	\$1,017,423.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			-1.25%	(\$950.00)	\$75,950.00	\$75,000.00	\$75,000.00								
44	Capital			-33.33%	(\$50,000.00)	\$150,000.00	\$100,000.00	\$100,000.00								
45	Debt			25.71%	\$221,916.00	\$862,984.00	\$1,084,900.00	\$1,084,900.00								
46	Deferred Charges			-67.28%	(\$84,103.00)	\$125,003.00	\$40,900.00	\$40,900.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.17%	\$25,000.00	\$788,000.00	\$813,000.00	\$813,000.00								
55	Surplus General Budget			#DIV/0!	\$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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

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%
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Percentage of Exempt vs.
Non-Exempt Properties 3.41%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abateements

	# 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/Abateements	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	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
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

Gross Debt			Deductions		Net Debt	Current Year Budget				2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,770,000.00	\$4,770,000.00					\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,759,678.00	\$3,759,678.00					\$0.00	Utility Fund - Interest				
Utility Fund Debt							\$0.00	Bond Anticipation Notes - Principal				
0							\$0.00	Bond Anticipation Notes - Interest				
0							\$0.00	Bonds - Principal	\$900,000.00	\$920,000.00	\$940,000.00	\$7,175,000.00
0							\$0.00	Bonds - Interest	\$184,900.00	\$171,400.00	\$157,600.00	\$586,600.00
0							\$0.00	Loans & Other Debt - Principal				
0							\$0.00	Loans & Other Debt - Interest				
0							\$0.00					
0							\$0.00	Total	\$1,084,900.00	\$1,091,400.00	\$1,097,600.00	\$7,761,600.00
Municipal Purposes							\$412,000.00	Total Principal	\$900,000.00	\$920,000.00	\$940,000.00	\$7,175,000.00
Debt Authorized	\$412,000.00						\$412,000.00	Total Interest	\$184,900.00	\$171,400.00	\$157,600.00	\$586,600.00
Notes Outstanding							\$0.00	% of Total Current Year Budget	8.25%			
Bonds Outstanding	\$9,935,000.00	\$48.00					\$9,934,952.00					
Loans and Other Debt							\$0.00					
Total (Current Year)	\$18,876,678.00	\$8,529,726.00					\$10,346,952.00					
Population (2010 census)	5,730											
Per Capita Gross Debt	\$3,294.36											
Per Capita Net Debt	\$1,805.75											
3 Yr. Average Property Valuation	\$1,983,610,750.00											
Net Debt as % of 3 Year Avg Property Valuation	0.52%											

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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