



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
Felix	E.	Roque	5/19/2019	froque@westnewyorknj.org

Chief Administrative Officer

Jamie		Cryan		jcryan@westnewyorknj.org
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Chief Financial Officer

Margaret		Cherone		mcherone@westnewyorknj.org
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Municipal Clerk

Carmela		Riccie		criccie@westnewyorknj.org
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Registered Municipal Accountant

Gary	W.	Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan	M.	Colacurcio	5/19/2019	scolacurcio@westnewyorknj.org
Gabriel		Rodriguez	5/19/2019	grodriquez@westnewyorknj.org
Cosmo		Cirillo	5/19/2019	ccirillo@westnewyorknj.org
Margarita		Guzman	5/19/2019	mguzman@westnewyorknj.org

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	3.939	\$35,632,248.00	55.01%	\$3,939.00
Municipal Library	0.090	\$811,454.00	1.25%	\$90.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.670	\$15,102,348.00	23.31%	\$1,670.00
Regional School District			0.00%	\$0.00
County Purposes	1.449	\$13,106,975.00	20.23%	\$1,449.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.014	\$123,462.00	0.19%	\$14.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	7.162	\$64,776,487.00	100.00%	\$7,162.00

Total Taxable Valuation as of October 1, 2015 \$902,624,734.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$100,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.939	4.124	4.70%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$35,632,248.00	\$37,229,305.00	4.48%	\$1,597,057.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,939.00	\$4,124.00	4.70%	\$185.00

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$37,229,305.00
Municipal Library	ESTIMATED	\$822,799.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,726,829.00
Regional School District		
County Purposes	ESTIMATED	\$12,190,712.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$123,462.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$66,093,107.00
Revenue Anticipated, Excluding Tax Levy		41,879,629.00
Budget Appropriations, before Reserve for Uncollected Taxes		79,074,983.00
Total Non-Municipal Tax Levy		\$28,041,003.00
Amount to be Raised by Taxes - Before RUT		\$65,236,357.00
Reserve for Uncollected Taxes (RUT)		\$1,126,809.32
Total Amount to be Raised by Taxes		\$66,363,166.32
% of Tax Collections used to Calculate RUT		<u>98.30%</u>
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		64,338,616.00
Total Tax Levy, CY 2015		64,435,287.00
% of Taxes Collected, CY 2015		<u>99.85%</u>
Delinquent Taxes - December 31, 2015		<u>\$101,024.00</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	-12.08%	(\$673,266.00)	\$5,573,266.00	\$4,900,000.00	\$4,900,000.00							
08	Local Revenue	0.88%	\$220,100.00	\$24,895,686.00	\$25,115,786.00	\$25,115,786.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,810,379.00	\$6,810,379.00	\$6,810,379.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$976,356.00	\$976,356.00	\$976,356.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-5.00%	(\$80,380.00)	\$1,607,048.00	\$1,526,668.00	\$1,526,668.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-58.43%	(\$197,726.00)	\$338,374.00	\$140,648.00	\$140,648.00							
08	Other Special Items	812.45%	\$2,071,392.00	\$254,955.00	\$2,326,347.00	\$2,326,347.00							
15	Receipts from Delinquent Taxes	4.69%	\$3,735.00	\$79,710.00	\$83,445.00	\$83,445.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.70%	\$978,074.00	\$36,251,231.00	\$37,229,305.00	\$37,229,305.00							
07	Minimum Library Tax	1.40%	\$11,345.00	\$811,454.00	\$822,799.00	\$822,799.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	9.93%	\$24,000.00	\$241,750.00	\$265,750.00	\$265,750.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	3.03%	\$2,357,274.00	\$77,840,209.00	\$80,197,483.00	\$80,197,483.00	\$0.00	\$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	0.00	17.42%	\$946,132.00	\$5,429,887.00	\$6,376,019.00	\$6,322,340.00	\$53,679.00							
21	Land-Use Administration	0.00	0.00	12.86%	\$12,705.00	\$98,795.00	\$111,500.00	\$111,500.00								
22	Uniform Construction Code	5.00	0.00	3.41%	\$34,335.00	\$1,007,735.00	\$1,042,070.00	\$1,042,070.00								
23	Insurance	1.00	0.00	2.26%	\$329,100.00	\$14,540,900.00	\$14,870,000.00	\$14,870,000.00								
25	Public Safety	99.00	0.00	3.80%	\$579,969.00	\$15,272,581.00	\$15,852,550.00	\$15,836,550.00	\$16,000.00							
26	Public Works	27.00	10.00	5.19%	\$329,618.00	\$6,350,844.00	\$6,680,462.00	\$6,598,757.00	\$81,705.00							
27	Health and Human Services	0.00	0.00	-9.19%	(\$78,386.00)	\$852,790.00	\$774,404.00	\$774,404.00								
28	Parks and Recreation	12.00	5.00	-16.88%	(\$336,068.00)	\$1,991,118.00	\$1,655,050.00	\$1,655,050.00								
29	Education (including Library)	9.00	1.00	6.80%	\$55,150.00	\$811,454.00	\$866,604.00	\$866,604.00								
30	Unclassified	173.00	60.00	-45.85%	(\$290,220.00)	\$633,003.00	\$342,783.00	\$342,783.00								
31	Utilities and Bulk Purchases	0.00	0.00	11.80%	\$244,900.00	\$2,075,600.00	\$2,320,500.00	\$2,320,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	36.47%	\$121,250.00	\$332,500.00	\$453,750.00	\$453,750.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures	0.00	0.00	-2.51%	(\$121,987.00)	\$4,851,924.00	\$4,729,937.00	\$4,729,937.00								
37	Judgements	0.00	0.00	#DIV/0!	\$390,526.00		\$390,526.00	\$390,526.00								
42	Shared Services	0.00	0.00	1.17%	\$161,546.00	\$13,770,566.00	\$13,932,112.00	\$13,932,112.00								
43	Court and Public Defender	15.00	2.00	22.94%	\$225,400.00	\$982,600.00	\$1,208,000.00	\$1,208,000.00								
44	Capital	0.00	0.00	31.90%	\$37,000.00	\$116,000.00	\$153,000.00	\$153,000.00								
45	Debt	0.00	0.00	10.40%	\$652,367.00	\$6,273,041.00	\$6,925,408.00	\$6,925,408.00								
46	Deferred Charges	0.00	0.00	18.37%	\$18,558.00	\$101,000.00	\$119,558.00	\$119,558.00								
48	Debt - Type 1 School District	0.00	0.00	9.93%	\$24,000.00	\$241,750.00	\$265,750.00	\$265,750.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$1,122,500.00	\$1,122,500.00	\$1,122,500.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
	Total	346.00	78.00	4.34%	\$3,335,895.00	\$76,861,588.00	\$80,197,483.00	\$80,046,099.00	\$151,384.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					NONE		
	X				NONE		
		X			NONE		
			X		NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,172	\$34,678,800.00	3.84%	15A Public Schools	26	\$51,265,400.00	7.57%
2 Residential	4,454	\$447,003,785.00	49.52%	15B Other Schools	1	\$2,791,000.00	0.41%
3A/3B Farm			0.00%	15C Public Property	61	\$87,265,700.00	12.89%
4A Commercial	729	\$196,058,431.00	21.72%	15D Church and Charities	27	\$17,621,100.00	2.60%
4B Industrial	102	\$24,137,000.00	2.67%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	418	\$199,743,400.00	22.13%	15F Other Exempt	1,136	\$518,274,300.00	76.53%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$1,003,318.00	0.11%				
Total	6,875	\$902,624,734.00	100.00%	Total	1,251	\$677,217,500.00	100.00%
Average Ratio (%), Assessed to True Value		3662.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$24,648,408.90		75.03%			
Total # of property tax appeals filed in 2015		County Tax Board 375.00					
		State Tax Court 45.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		6.00					
Number of pending property tax appeals in State Tax Court		60.00					
Amount paid out by municipality for tax appeals in 2015							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	0			
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	5.00	0.00	84,915.49	\$73,000.00	\$0.00		\$2,326.49	\$9,589.00
Supervisory Staff (Department Heads & Managers)	9.00	0.00	1,247,093.27	\$976,225.00	\$0.00	\$109,136.00	\$33,498.27	\$128,234.00
Police Officers (Including Superior Officers)	112.00	0.00	16,679,038.05	\$12,625,657.00	\$610,543.32	\$2,860,360.00	\$582,477.73	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	152.00	0.00	12,558,972.08	\$10,031,351.00	\$597,309.52	\$742,287.00	\$315,847.56	\$872,177.00
All Other Non-Union Employees not listed above	0.00	363.00	686,044.84	\$637,292.00	\$0.00	\$0.00	\$0.00	\$48,752.84
Totals	278.00	363.00	31,256,063.73	\$24,343,525.00	\$1,207,852.84	\$3,711,783.00	\$934,150.05	\$1,058,752.84

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Yes

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

	2016 Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	2015 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	71	\$10,309.20	\$731,953.20	67	\$10,309.20	\$690,716.40
Parent & Child	19	\$22,000.80	\$418,015.20	21	\$22,000.80	\$462,016.80
Employee & Spouse (or Partner)	34	\$24,691.44	\$839,508.96	33	\$24,691.44	\$814,817.52
Family	27	\$30,707.40	\$829,099.80	33	\$30,707.40	\$1,013,344.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal			\$2,818,577.16	154		\$2,980,894.92
Active Police Officers- Health Benefits - Annual Cost						
Single Coverage	15	10,800.00	\$162,000.00	15	10,800.00	162,000.00
Parent & Child	19	23,058.60	\$438,113.40	20	23,058.60	461,172.00
Employee & Spouse (or Partner)	5	24,062.76	\$120,313.80	4	24,062.76	96,251.04
Family	46	29,912.64	\$1,375,981.44	43	29,912.64	1,286,243.52
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal			\$2,096,408.64	82		2,005,666.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage						
Parent & Child						
Employee & Spouse (or Partner)	1	\$24,691.44	\$24,691.44	1	\$24,691.44	\$24,691.44
Family	2	\$30,707.40	\$61,414.80	2	\$30,707.40	\$61,414.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal			\$86,106.24	3		\$86,106.24
Retirees(65+ yrs old) - Health Benefits - Annual Cost						
Single Coverage	304	\$521.35	\$158,490.40	298	\$507.91	\$151,357.18
Parent & Child						
Employee & Spouse (or Partner)						
Family						
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal			\$158,490.40	298		\$151,357.18
Retirees(under 65 yrs old Health Benefits - Annual Cost						
Single Coverage	44	\$10,800.00	\$475,200.00	54	\$10,800.00	\$583,200.00
Parent & Child	11	\$23,058.60	\$253,644.60	12	\$23,058.60	\$276,703.20
Employee & Spouse (or Partner)	21	\$24,062.76	\$505,317.96	16	\$24,062.76	\$385,004.16
Family	26	\$29,912.64	\$777,728.64	32	\$29,912.64	\$957,204.48
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal			\$2,011,891.20	114		\$2,202,111.84
	645		\$7,171,473.64	651		\$7,476,136.74

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
CWA	7729.00	\$3,095,837.26	X		
PSA	10965.00	\$5,755,207.52	X		
PBA	11772.00	\$4,971,160.80	X		
Totals	30466.00	\$13,822,205.58			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,738,000.00	\$2,738,000.00				
Regional School Debt		\$0.00				
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	\$2,815,502.00	\$2,815,502.00				
Notes Outstanding	\$11,776,000.00	\$11,776,000.00				
Bonds Outstanding	\$22,923,000.00	\$20,571,345.00				
Loans and Other Debt	\$15,892,386.00	\$967,890.00				
Total (Current Year)	\$56,144,888.00	\$36,130,737.00				
Population (2010 census)	<u>49,708</u>					
Per Capita Gross Debt	<u>\$1,129.49</u>					
Per Capita Net Debt	<u>\$726.86</u>					
3 Yr. Average Property Valuation		<u>\$2,354,781,754.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.53%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$742,000.00			
Bond Anticipation Notes - Interest			\$207,700.00			
Bonds - Principal			\$3,818,000.00	\$3,225,000.00	\$2,570,000.00	\$15,545,000.00
Bonds - Interest			\$810,585.00	\$749,469.00	\$629,543.00	\$2,594,871.00
Loans & Other Debt - Principal			\$815,546.00	\$133,409.00	\$127,007.00	\$567,874.00
Loans & Other Debt - Interest			\$531,577.00	\$15,857.00	\$13,266.00	\$49,193.00
Total			\$6,925,408.00	\$4,123,735.00	\$3,339,816.00	\$18,756,938.00
Total Principal			\$5,375,546.00	\$3,358,409.00	\$2,697,007.00	\$16,112,874.00
Total Interest			\$1,549,862.00	\$765,326.00	\$642,809.00	\$2,644,064.00
% of Total Current Year Budget			8.64%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental				\$14,924,496.00		
Total Guarantees - Other						
Total Capital/Equipment Leases			\$286,750.00	\$287,500.00	\$287,750.00	\$1,713,500.00
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	A1	AA	N/A			
Year of Last Rating	August 2014	May 2013	N/A			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	WNY Board of Education	Fuel (commodity)		7/1/2015	6/30/2016	\$50,000.00
Providing	WNY Board of Education	Fuel (commodity)		7/1/2016	6/30/2017	\$50,000.00
Providing	WNY Board of Education	Police Security		7/1/2015	6/30/2016	\$257,784.00
Providing	WNY Board of Education	Police Security		7/1/2016	6/30/2017	\$257,784.00
Providing	WNY Board of Education	Recreation Services/Facilities		7/1/2015	6/30/2016	\$443,550.00
Providing	WNY Board of Education	Recreation Services/Facilities		7/1/2016	6/30/2017	\$443,550.00
Providing	Guttenberg	Health Officer Services		1/1/2016	12/31/2016	\$24,000.00
Receiving	Weehawken	Recycling Coordinator Services		11/1/2015	10/31/2016	\$20,000.00

USER FRIENDLY BUDGET SECTION - Notes

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