



MUNICIPALITY: 0912 West New York Town - County of Hudson ▼ Introduced ▼

Municipality:	West New York	State:	NJ	Zip:	07093
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Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Felix	E.	Roque	5/19/2019	froque@westnewyorknj.org

Chief Administrative Officer

Jaime	Cryan	jcryan@westnewyorknj.org
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Chief Financial Officer

Judith	Tutela	CMFO@westnewyorknj.org
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Municipal Clerk

Carmela	Riccie	criccie@westnewyorknj.org
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Registered Municipal Accountant

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

[illegible]



**State of New Jersey
Local Government Services**

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 0912 West New York Town - County of Hudson

Introduced

Municode: 0912

Filename: 0912 fbi 2018.xlsm

Website: www.westnewyorknj.org

Phone Number:

201-295-5200

Mailing Address:

428 60th Street

Email the UFB if not using Outlook

Municipality:	West New York	State:	NJ	Zip:	07093
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Carmela	Riccie	criccie@westnewyorknj.org
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	4.087	\$36,982,360.00	54.55%	\$5,108.75
Municipal Library	0.098	\$889,770.00	1.31%	\$122.50
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	1.849	\$16,724,432.00	24.67%	\$2,311.25
Regional School District			0.00%	\$0.00
County Purposes	1.430	\$12,930,723.20	19.07%	\$1,787.50
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$271,158.83	0.40%	\$37.50
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	7.494	\$67,798,444.03	100.00%	\$9,367.50

Total Taxable Valuation as of October 1, 2017 \$909,916,526.00
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment \$125,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
4.087	4.091	0.09%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$36,982,360.00	\$37,220,980.00	0.65%	\$238,620.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,108.75	\$5,113.24	0.09%	\$4.49

Sheet UFB-1

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$37,220,980.00
Municipal Library	ESTIMATED	\$930,102.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$17,199,617.00
Regional School District		
County Purposes	ESTIMATED	\$12,657,511.58
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$271,158.83
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$68,279,369.41

Revenue Anticipated, Excluding Tax Levy	<u>\$44,589,853.00</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>\$81,775,935.00</u>
Total Non-Municipal Tax Levy	<u>\$30,128,287.41</u>
Amount to be Raised by Taxes - Before RUT	\$67,314,369.41
Reserve for Uncollected Taxes (RUT)	\$1,245,000.00
Total Amount to be Raised by Taxes	<u>\$68,559,369.41</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>\$68,589,858.00</u>
Total Tax Levy, CY 2017	<u>\$68,871,143.00</u>
% of Taxes Collected, CY 2017	<u>99.59%</u>

Delinquent Taxes - December 31, 2017 \$76,215.00

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	37.04%	\$2,000,000.00	\$5,400,000.00	\$7,400,000.00	\$7,400,000.00							
08	Local Revenue	-3.66%	(\$1,012,204.00)	\$27,686,220.00	\$26,674,016.00	\$26,674,016.00							
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	-0.01%	(\$168.00)	\$1,330,168.00	\$1,330,000.00	\$1,330,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-61.72%	(\$572,936.00)	\$928,326.00	\$355,390.00	\$355,390.00							
08	Other Special Items	-15.14%	(\$344,633.00)	\$2,276,701.00	\$1,932,068.00	\$1,932,068.00							
15	Receipts from Delinquent Taxes	-35.28%	(\$32,701.00)	\$92,701.00	\$60,000.00	\$60,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.49%	(\$1,346,606.00)	\$38,567,586.00	\$37,220,980.00	\$37,220,980.00							
07	Minimum Library Tax	4.53%	\$40,332.00	\$889,770.00	\$930,102.00	\$930,102.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	0.71%	\$1,977.00	\$278,023.00	\$280,000.00	\$280,000.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.50%	(\$1,266,939.00)	\$84,287,874.00	\$83,020,935.00	\$83,020,935.00	\$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 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 General Government	5.00		-5.02%	(\$314,700.00)	\$6,270,464.00	\$5,955,764.00	\$5,955,764.00								
21 Land-Use Administration	0.00		10.62%	\$12,000.00	\$113,000.00	\$125,000.00	\$125,000.00								
22 Uniform Construction Code	5.00		26.78%	\$310,000.00	\$1,157,720.00	\$1,467,720.00	\$1,467,720.00								
23 Insurance	1.00		7.53%	\$1,100,000.00	\$14,605,000.00	\$15,705,000.00	\$15,705,000.00								
25 Public Safety	117.00	70.00	2.13%	\$357,929.00	\$16,824,619.00	\$17,182,548.00	\$17,038,000.00	\$144,548.00							
26 Public Works	30.00		-6.33%	(\$469,553.00)	\$7,419,313.00	\$6,949,760.00	\$6,834,760.00	\$115,000.00							
27 Health and Human Services			6.54%	\$55,000.00	\$840,433.00	\$895,433.00	\$895,433.00								
28 Parks and Recreation	10.00	218.00	-8.85%	(\$175,312.00)	\$1,981,890.00	\$1,806,578.00	\$1,700,000.00	\$106,578.00							
29 Education (including Library)	9.00	1.00	4.53%	\$40,332.00	\$889,770.00	\$930,102.00	\$930,102.00								
30 Unclassified	118.00	74.00	11.21%	\$62,300.00	\$555,700.00	\$618,000.00	\$618,000.00								
31 Utilities and Bulk Purchases			-0.44%	(\$9,500.00)	\$2,153,000.00	\$2,143,500.00	\$2,143,500.00								
32 Landfill / Solid Waste Disposal			22.04%	\$100,000.00	\$453,750.00	\$553,750.00	\$553,750.00								
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures			5.69%	\$296,119.00	\$5,205,000.00	\$5,501,119.00	\$5,501,119.00								
37 Judgements			34.14%	\$109,251.00	\$320,000.00	\$429,251.00	\$429,251.00								
42 Shared Services			1.50%	\$212,080.00	\$14,182,112.00	\$14,394,192.00	\$14,394,192.00								
43 Court and Public Defender	13.00	2.00	2.79%	\$30,200.00	\$1,081,800.00	\$1,112,000.00	\$1,112,000.00								
44 Capital			0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00								
45 Debt			-10.70%	(\$670,759.00)	\$6,266,977.00	\$5,596,218.00	\$5,596,218.00								
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type I School District			0.71%	\$1,977.00	\$278,023.00	\$280,000.00	\$280,000.00								
50 Reserve for Uncollected Taxes			24.50%	\$245,000.00	\$1,000,000.00	\$1,245,000.00	\$1,245,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	308.00	365.00	1.58%	\$1,292,364.00	\$81,728,571.00	\$83,020,935.00	\$82,654,809.00	\$366,126.00	\$0.00	\$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	1,448	\$36,459,500.00	3.99%	15A Public Schools	17	\$92,822,400.00	12.15%
2 Residential	4,439	\$466,897,000.00	51.12%	15B Other Schools	1	\$2,791,000.00	0.37%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	60	\$134,508,000.00	17.61%
4A Commercial	718	\$192,633,600.00	21.09%	15D Church and Charities	27	\$17,636,100.00	2.31%
4B Industrial	90	\$20,756,300.00	2.27%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	434	\$196,613,800.00	21.53%	15F Other Exempt	1,069	\$516,273,600.00	67.57%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,129	\$913,360,200.00	100.00%	Total	1,174	\$764,031,100.00	100.00%
Average Ratio (%), Assessed to True Value				32.40%			
Equalized Valuation, Taxable Properties				\$2,819,012,962.96			
Total # of property tax appeals filed in 2017				County Tax Board 207.00			
				State Tax Court 16.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				90.00			
Amount paid out by municipality for tax appeals in 2017							
Percentage of Exempt vs. Non-Exempt Properties 83.65%							

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	1		\$122,400.00	
O Multiple Dwelling Abatement	11		\$13,152,175.00	
Total 5 Yr Exemptions/Abatements	12	0.00	13,274,575.00	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	5.00	0.00	81,586.40	\$73,000.00	\$0.00		\$3,476.40	\$5,110.00
Supervisory Staff (Department Heads & Managers)	19.00	0.00	2,508,346.09	\$1,977,190.15	\$56,718.24	\$264,350.32	\$67,713.80	\$142,373.58
Police Officers (Including Superior Officers)	117.00	0.00	19,178,806.25	\$12,530,835.00	\$2,401,769.83	\$3,427,183.37	\$602,495.28	\$216,522.77
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	167.00	0.00	8,934,782.77	\$6,754,400.02	\$556,614.31	\$903,063.28	\$208,934.16	\$511,771.00
All Other Non-Union Employees not listed above		365.00	3,092,068.55	\$2,889,783.70				\$202,284.85
Totals	308.00	365.00	33,795,590.06	\$24,225,208.87	\$3,015,102.38	\$4,594,596.97	\$882,619.64	\$1,078,062.20

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

	2018 Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	2017 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	83	\$10,309.20	\$855,663.60	79	\$10,309.20	\$814,426.80
Parent & Child	20	\$22,000.80	\$440,016.00	23	\$22,000.80	\$506,018.40
Employee & Spouse (or Partner)	27	\$24,691.44	\$666,668.88	31	\$24,691.44	\$765,434.64
Family	33	\$30,707.40	\$1,013,344.20	30	\$30,707.40	\$921,222.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	163		\$2,975,692.68			\$3,007,101.84
Active Police Officers- Health Benefits - Annual Cost						
Single Coverage	24	10,800.00	\$259,200.00	22	10,800.00	\$237,600.00
Parent & Child	17	23,058.60	\$391,996.20	16	23,058.60	\$368,937.60
Employee & Spouse (or Partner)	6	24,062.76	\$144,376.56	7	24,062.76	\$168,439.32
Family	45	29,912.64	\$1,346,068.80	45	29,912.64	\$1,346,068.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	92		\$2,141,641.56			2,121,045.72
Elected Officials - Health Benefits - Annual Cost						
Single Coverage						
Parent & Child	1	\$22,000.80	\$22,000.80	1		
Employee & Spouse (or Partner)	1	\$24,691.44	\$24,691.44		\$24,691.44	\$0.00
Family	2	\$30,707.40	\$61,414.80	1	\$30,707.40	\$30,707.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4		\$108,107.04			\$30,707.40
Retirees(65+ yrs old) - Health Benefits - Annual Cost						
Single Coverage	300	\$492.10	\$147,630.00	298	\$521.35	\$155,362.30
Parent & Child						
Employee & Spouse (or Partner)						
Family						
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	300		\$147,630.00			\$155,362.30
Retirees(under 65 yrs old) Health Benefits - Annual Cost						
Single Coverage	36	\$10,800.00	\$388,800.00	40	\$10,800.00	\$432,000.00
Parent & Child	13	\$23,058.60	\$299,761.80	12	\$23,058.60	\$276,703.20
Employee & Spouse (or Partner)	13	\$24,062.76	\$312,815.88	14	\$24,062.76	\$336,878.64
Family	29	\$29,912.64	\$867,466.56	29	\$29,912.64	\$867,466.56
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	91		\$1,868,844.24			\$1,913,048.40
GRAND TOTAL	1,209		\$7,241,915.52			\$7,227,265.66

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
NO

Is prescription drug coverage provided by the SHBP (Yes or 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	12455.50	\$329,703.31	X		
PSA	11948.00	\$2,826,497.00	X		
PBA	12928.00	\$2,607,577.00	X		
Totals	37331.50	\$5,763,777.31			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,293,000.00	\$2,293,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$614,500.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$205,380.00			
0			\$0.00	Bonds - Principal	\$2,720,000.00	\$2,790,000.00	\$1,630,000.00	\$13,462,000.00
0			\$0.00	Bonds - Interest	\$649,578.00	\$551,290.00	\$473,253.00	\$1,838,703.00
0			\$0.00	Loans & Other Debt - Principal	\$969,674.00	\$129,558.00	\$100,243.00	\$338,075.00
0			\$0.00	Loans & Other Debt - Interest	\$437,086.00	\$10,713.00	\$8,268.00	\$30,212.00
0			\$0.00					
0			\$0.00	Total	\$5,596,218.00	\$3,481,561.00	\$2,211,764.00	\$15,668,990.00
Municipal Purposes								
Debt Authorized	\$2,828,131.00		\$2,828,131.00	Total Principal	\$4,304,174.00	\$2,919,558.00	\$1,730,243.00	\$13,800,075.00
Notes Outstanding	\$9,128,000.00		\$9,128,000.00	Total Interest	\$1,292,044.00	\$562,003.00	\$481,521.00	\$1,868,915.00
Bonds Outstanding	\$37,916,488.00	\$18,022,127.00	\$19,894,361.00	% of Total Current Year Budget	6.74%			
Loans and Other Debt	\$694,882.00		\$694,882.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$52,860,501.00	\$20,315,127.00	\$32,545,374.00	Total Guarantees - Governmental	\$17,314,488.00			
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$287,750.00	\$287,500.00	\$286,750.00	\$1,139,250.00
				Total Other				
Population (2010 census)	49,708							
Per Capita Gross Debt	\$1,063.42			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$654.73			Rating	A1	A+	N/A	
				Year of Last Rating	2014	2016	N/A	
3 Yr. Average Property Valuation		\$2,641,674,852.00						
				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.23%						
				Sheet UFB-10				

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)
