



**MUNICIPALITY:** 0912 West New York Town - County of Hudson Adopted

<b>Website:</b>	<a href="http://www.westnewyorknj.org">www.westnewyorknj.org</a>
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**Mailing Address:** 428 60th Street

<b>Municipality:</b>	West New York	<b>State:</b>	NJ	<b>Zip:</b>	07093
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## First Name

**Middle Name**

**Last Name**

### Term Expires

## Business Email

Gabriel		Rodriguez	5/16/2023	grodriguez@westnewyorknj.org
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Jonathan	Castaneda	icastaneda@westnewyorknj.org
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Judith		Tutela	CMFO@westnewyorknj.org
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Carmela		Riccie	criccie@westnewyorknj.org
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Gary	W.	Higgins	ghiggins@lvhcpa.com
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## First Name

**Middle Name**

**Last Name**

### Term Expires

## Business Email

Cosmo		Cirillo	5/16/2023	ccirillo@westnewyorknj.org
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Margarita	Guzman	5/16/2023	mguzman@westnewyorknj.org
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Victor	M	Barrera	5/16/2023	vbarrera@westnewyorknj.org
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Yoleisy		Yanez	5/16/2023	yyanez@westnewyorknj.org
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**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2018 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	4.090	\$37,220,980.00	54.35%	\$5,112.50
Municipal Library	0.102	\$930,102.00	1.36%	\$127.50
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	1.921	\$17,479,617.00	25.52%	\$240.13
Regional School District			0.00%	\$0.00
County Purposes	1.382	\$12,567,927.00	18.35%	\$1,727.50
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$284,455.00	0.42%	\$40.00
Other County Levies (total)			0.00%	\$0.00

Total (Calendar Year 2018 Budget)	7.527	\$68,483,081.00	100.00%	\$7,247.63
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Total Taxable Valuation as of      October 1, 2018      \$918,503,202.00  
(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 (+/-)
4.090	4.014	-1.86%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$37,220,980.00	\$36,867,145.00	-0.95%	(\$353,835.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,112.50	\$5,017.50	-1.86%	(\$95.00)

**Sheet UFB-1**

**Current Year 2019 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$36,867,145.00
Municipal Library	ACTUAL	\$1,035,511.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$18,015,955.00
Regional School District		
County Purposes	ESTIMATED	\$13,232,711.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$298,678.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$69,450,000.00
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Revenue Anticipated, Excluding Tax Levy	46,755,346.00
Budget Appropriations, before Reserve for Uncollected Taxes	83,785,302.00
Total Non-Municipal Tax Levy	\$31,547,344.00
Amount to be Raised by Taxes - Before RUT	\$68,577,300.00
Reserve for Uncollected Taxes (RUT)	\$1,145,000.14
Total Amount to be Raised by Taxes	\$69,722,300.14

% of Tax Collections used to Calculate RUT	98.36%
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If % used exceeds the actual collection % then  
reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2018	68,630,966.00
Total Tax Levy, CY 2018	69,201,344.00
% of Taxes Collected, CY 2018	99.18%

Delinquent Taxes - December 31, 2018	\$42,964.00
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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	12.43%	\$920,000.00	\$7,400,000.00	\$8,320,000.00	\$8,320,000.00							
08	Local Revenue	-0.08%	(\$22,690.00)	\$27,636,075.00	\$27,613,385.00	\$27,613,385.00							
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	-28.59%	(\$630,610.00)	\$2,205,610.00	\$1,575,000.00	\$1,575,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.32%	(\$4,882.00)	\$1,515,550.00	\$1,510,668.00	\$1,510,668.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	17.59%	\$69,708.00	\$396,206.00	\$465,914.00	\$465,914.00							
08	Other Special Items	-4.25%	(\$18,585.00)	\$437,585.00	\$419,000.00	\$419,000.00							
15	Receipts from Delinquent Taxes	9.51%	\$3,562.00	\$37,438.00	\$41,000.00	\$41,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.19%	(\$1,611,337.00)	\$38,478,482.00	\$36,867,145.00	\$36,867,145.00							
07	Minimum Library Tax	11.33%	\$105,409.00	\$930,102.00	\$1,035,511.00	\$1,035,511.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	-2.75%	(\$7,700.00)	\$280,000.00	\$272,300.00	\$272,300.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.39%	(\$1,197,125.00)	\$86,127,427.00	\$84,930,302.00	\$84,930,302.00	\$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	2.00	5.00	2.16%	\$132,121.00	\$6,114,514.00	\$6,246,635.00	\$6,246,635.00								
21 Land-Use Administration	1.00		28.39%	\$38,950.00	\$137,200.00	\$176,150.00	\$176,150.00								
22 Uniform Construction Code			-3.44%	(\$51,900.00)	\$1,509,620.00	\$1,457,720.00	\$1,457,720.00								
23 Insurance			6.70%	\$1,017,000.00	\$15,176,000.00	\$16,193,000.00	\$16,193,000.00								
25 Public Safety	140.00	90.00	1.72%	\$296,845.00	\$17,268,448.00	\$17,565,293.00	\$17,478,000.00	\$87,293.00							
26 Public Works	50.00	26.00	0.13%	\$8,842.00	\$6,973,773.00	\$6,982,615.00	\$6,780,460.00	\$202,155.00							
27 Health and Human Services	29.00	7.00	-13.68%	(\$122,500.00)	\$895,433.00	\$772,933.00	\$772,933.00								
28 Parks and Recreation	30.00	195.00	4.21%	\$77,474.00	\$1,838,578.00	\$1,916,052.00	\$1,728,850.00	\$187,202.00							
29 Education (including Library)	9.00	5.00	11.33%	\$105,409.00	\$930,102.00	\$1,035,511.00	\$1,035,511.00								
30 Unclassified			19.57%	\$99,500.00	\$508,500.00	\$608,000.00	\$608,000.00								
31 Utilities and Bulk Purchases	21.00	4.00	4.77%	\$100,000.00	\$2,098,500.00	\$2,198,500.00	\$2,198,500.00								
32 Landfill / Solid Waste Disposal			-0.68%	(\$3,750.00)	\$553,750.00	\$550,000.00	\$550,000.00								
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures			5.62%	\$309,197.00	\$5,501,119.00	\$5,810,316.00	\$5,810,316.00								
37 Judgements			33.36%	\$143,179.00	\$429,251.00	\$572,430.00	\$572,430.00								
42 Shared Services			1.99%	\$287,052.00	\$14,394,192.00	\$14,681,244.00	\$14,681,244.00								
43 Court and Public Defender	16.00		1.63%	\$20,447.00	\$1,256,553.00	\$1,277,000.00	\$1,277,000.00								
44 Capital			0.00%	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00								
45 Debt			-8.27%	(\$481,615.00)	\$5,821,218.00	\$5,339,603.00	\$5,339,603.00								
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			-2.75%	(\$7,700.00)	\$280,000.00	\$272,300.00	\$272,300.00								
50 Reserve for Uncollected Taxes			-8.03%	(\$100,000.00)	\$1,245,000.00	\$1,145,000.00	\$1,145,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	298.00	332.00	2.25%	\$1,868,551.00	\$83,061,751.00	\$84,930,302.00	\$84,453,652.00	\$476,650.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,664	\$35,370,500.00	3.85%
2 Residential	4,452	\$445,230,130.00	48.47%
3A/3B Farm			0.00%
4A Commercial	720	\$190,553,500.00	20.75%
4B Industrial	90	\$20,751,300.00	2.26%
4C Apartments	443	\$225,774,750.00	24.58%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$823,022.00	0.09%
Total	7,370	\$918,503,202.00	100.00%

Average Ratio (%), Assessed to True Value	29.17%
Equalized Valuation, Taxable Properties	\$3,148,793,973.26

Total # of property tax appeals filed in 2018	County Tax Board	198.00
	State Tax Court	10.00
Number of 2018 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		29.00

Amount paid out by municipality for tax appeals in 2018	\$54,232.00
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$92,822,400.00	11.58%
15B Other Schools	1	\$2,791,000.00	0.35%
15C Public Property	60	\$134,466,100.00	16.77%
15D Church and Charities	27	\$17,636,100.00	2.20%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	1,408	\$554,176,800.00	69.11%
Total	1,513	\$801,892,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	87.30%
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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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	6		\$776,600.00	\$58,431.00
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	6	0.00	776,600.00	58,431.00

### 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	2.00	5.00	334,532.88	\$288,000.00	\$0.00	\$15,840.00	\$10,532.88	\$20,160.00
Supervisory Staff (Department Heads & Managers)	21.00	2.00	2,133,888.14	\$1,757,541.80	\$33,908.99	\$131,815.64	\$85,220.16	\$125,401.56
Police Officers (Including Superior Officers)	116.00	0.00	143,593,088.42	\$12,877,623.00	\$310,081.62	\$128,776,230.00	\$706,014.48	\$923,139.32
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	141.00	55.00	7,175,741.70	\$6,060,874.02	\$2,004.55	\$454,565.55	\$233,896.08	\$424,401.50
All Other Non-Union Employees not listed above	20.00	268.00	1,666,133.13	\$1,390,444.02	\$48,599.03	\$104,283.30	\$22,073.76	\$100,733.01
Totals	300.00	330.00	154,903,384.27	\$22,374,482.84	\$394,594.19	\$129,482,734.49	\$1,057,737.36	\$1,593,835.39

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

	2019 Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	2018 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	76	\$10,309.20	\$783,499.20	83	\$10,309.20	\$855,663.60
Parent & Child	21	\$22,000.80	\$462,016.80	20	\$22,000.80	\$440,016.00
Employee & Spouse (or Partner)	31	\$24,691.44	\$765,434.64	27	\$24,691.44	\$666,668.88
Family	34	\$30,707.40	\$1,044,051.60	33	\$30,707.40	\$1,013,344.20
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	162		\$3,055,002.24	163		\$2,975,692.68
Active Police Officers- Health Benefits - Annual Cost						
Single Coverage	25	10,800.00	\$270,000.00	24	10,800.00	\$259,200.00
Parent & Child	13	23,058.60	\$299,761.80	17	23,058.60	\$391,996.20
Employee & Spouse (or Partner)	7	24,062.76	\$168,439.32	6	24,062.76	\$144,376.56
Family	49	29,912.64	\$1,465,719.36	45	29,912.64	\$1,346,068.80
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	94		\$2,203,920.48	92		\$2,141,641.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$10,309.00	\$10,309.00			
Parent & Child	1	\$22,001.00	\$22,001.00	1	\$22,000.80	\$22,000.80
Employee & Spouse (or Partner)	1	\$24,691.00	\$24,691.00	1	\$24,691.44	\$24,691.44
Family	1	\$30,707.00	\$30,707.00	2	\$30,707.40	\$61,414.80
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	4		\$87,708.00	4		\$108,107.04
Retirees(65+ yrs old) - Health Benefits - Annual Cost						
Single Coverage	283	\$459.90	\$130,151.70	300	\$492.10	\$147,630.00
Parent & Child						
Employee & Spouse (or Partner)						
Family						
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	283		\$130,151.70	300		\$147,630.00
Retirees(under 65 yrs old) - Health Benefits - Annual Cost						
Single Coverage	32	\$10,800.00	\$345,600.00	36	\$10,800.00	\$388,800.00
Parent & Child	17	\$23,058.60	\$391,996.20	13	\$23,058.60	\$299,761.80
Employee & Spouse (or Partner)	9	\$24,062.76	\$216,564.84	13	\$24,062.76	\$312,815.88
Family	25	\$29,912.64	\$747,816.00	29	\$29,912.64	\$867,466.56
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	83		\$1,701,977.04	91		\$1,868,844.24
GRAND TOTAL	626		\$7,178,759.46	650		\$7,241,915.52

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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
CWA	13112.50	\$1,519,707.00	X		
PSA	8534.00	\$748,000.00	X		
PBA	9513.00	\$1,164,597.00	X		
Totals	31159.50	\$3,432,304.00			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,073,000.00	\$2,073,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$290,800.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$328,140.00			
0			\$0.00	Bonds - Principal	\$2,790,000.00	\$1,630,000.00	\$1,680,000.00	\$11,782,000.00
0			\$0.00	Bonds - Interest	\$551,290.00	\$473,253.00	\$421,178.00	\$1,417,525.00
0			\$0.00	Loans & Other Debt - Principal	\$1,024,711.00	\$100,243.00	\$46,013.00	\$292,064.00
0			\$0.00	Loans & Other Debt - Interest	\$354,662.00	\$8,268.00	\$6,533.00	\$23,679.00
0			\$0.00	Total	\$5,339,603.00	\$2,211,764.00	\$2,153,724.00	\$13,515,268.00
0			\$0.00	Total Principal	\$4,105,511.00	\$1,730,243.00	\$1,726,013.00	\$12,074,064.00
Municipal Purposes				Total Interest	\$1,234,092.00	\$481,521.00	\$427,711.00	\$1,441,204.00
Debt Authorized	\$178,824.00		\$178,824.00	% of Total Current Year Budget	6.29%			
Notes Outstanding	\$10,938,000.00		\$10,938,000.00	Description	Debt Not Listed Above			
Bonds Outstanding	\$17,882,000.00	\$495,625.00	\$17,386,375.00	Total Guarantees - Governmental	\$12,126,820.00			
Loans and Other Debt	\$12,694,696.00	\$12,126,820.00	\$567,876.00	Total Guarantees - Other				
Total (Current Year)	\$43,766,520.00	\$14,695,445.00	\$29,071,075.00	Total Capital/Equipment Leases	\$1,450,000.00			
Population (2010 census)	49,708			Total Other				
Per Capita Gross Debt	\$880.47			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$584.84			Rating	A1	A+	N/A	
3 Yr. Average Property Valuation		\$2,854,428,196.00		Year of Last Rating	2014	2016	N/A	
Net Debt as % of 3 Year Avg Property Valuation		1.02%		Mark "X" if Municipality has no bond rating				
				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)
