



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0912_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Albio		Sires	5/15/2027	mayoroffice@westnewyorknj.org

Chief Administrative Officer

Luis		Baez		lbaez@westnewyorknj.org
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Chief Financial Officer

Jonathan		DeJoseph		jdejoseph@westnewyorknj.org
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Municipal Clerk

Adelinny		Plaza		aplaza@westnewyorknj.org
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Registered Municipal Accountant

Gary	W	Higgins		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Victor	M	Barrera	5/18/2027	vbarrera@westnewyorknj.org
Adam	W	Parkinson	5/18/2027	aparkinson@westnewyorknj.org
Marielka	A	Diaz	5/18/2027	madiaz@westnewyorknj.org
Marcos	A	Arroyo	5/18/2027	marroyo@westnewyorknj.org

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	4.310	\$40,295,410.00	54.32%	\$4,961.78	Municipal Purpose Tax	ACTUAL	\$42,673,389.00
Municipal Library	0.135	\$1,257,974.00	1.70%	\$154.90	Municipal Library	ACTUAL	\$1,365,839.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture *			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.025	\$18,917,109.00	25.50%	\$2,330.51	Local School District	ESTIMATED	\$18,914,110.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.435	\$13,416,446.00	18.09%	\$1,652.04	County Purposes	ESTIMATED	\$15,065,998.04
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$287,781.00	0.39%	\$35.44	County Open Space	ESTIMATED	\$323,137.81
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	7.935	\$74,174,720.00	100.00%	\$9,134.67	Total ESTIMATED amount to be raised by taxes		\$78,342,473.85
Total Taxable Valuation as of October 1, 2023					\$948,657,654.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$115,112.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
	Prior Year	Current Year	% Change (+/-)				
	4.310	4.498	4.36%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$40,295,410.00	\$42,673,389.00	5.90%	\$2,377,979.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$4,961.78	\$5,178.07	4.36%	\$216.29			
					Revenue Anticipated, Excluding Tax Levy	59,789,538.83	
					Budget Appropriations, before Reserve for Uncollected Taxes	103,461,766.83	
					Total Non-Municipal Tax Levy	\$34,303,245.85	
					Amount to be Raised by Taxes - Before RUT	\$77,975,473.85	
					Reserve for Uncollected Taxes (RUT)	\$645,000.00	
					Total Amount to be Raised by Taxes	\$78,620,473.85	
					% of Tax Collections used to Calculate RUT	99.17%	
					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 2023	74,960,290.00	
					Total Tax Levy, CY 2023	75,207,663.00	
					% of Taxes Collected, CY 2023	99.67%	
					Delinquent Taxes - December 31, 2023	\$100,702.00	

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	Arts and Culture Trust Fund	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	11.12%	\$1,123,631.00	\$10,105,369.00	\$11,229,000.00	\$10,250,000.00			\$979,000.00				
08	Local Revenue	-5.34%	(\$2,252,947.00)	\$42,188,947.00	\$39,936,000.00	\$35,246,000.00			\$4,690,000.00				
09	State Aid (without offsetting appropriation)	-22.33%	(\$1,510,678.00)	\$6,765,940.00	\$5,255,262.00	\$5,255,262.00							
08	Uniform Construction Code Fees	-0.54%	(\$6,820.00)	\$1,256,820.00	\$1,250,000.00	\$1,250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	6.47%	\$97,599.00	\$1,509,501.00	\$1,607,100.00	\$1,607,100.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-18.52%	(\$372,798.17)	\$2,012,797.00	\$1,639,998.83	\$1,639,998.83							
08	Other Special Items	74.90%	\$1,923,356.00	\$2,567,822.00	\$4,491,178.00	\$4,491,178.00							
15	Receipts from Delinquent Taxes	-70.08%	(\$117,110.00)	\$167,110.00	\$50,000.00	\$50,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.50%	\$1,441,987.00	\$41,231,402.00	\$42,673,389.00	\$42,673,389.00							
07	Minimum Library Tax	8.57%	\$107,865.00	\$1,257,974.00	\$1,365,839.00	\$1,365,839.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	-1.07%	(\$3,000.00)	\$281,000.00	\$278,000.00	\$278,000.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.39%	\$431,084.83	\$109,344,682.00	\$109,775,766.83	\$104,106,766.83	\$0.00	\$0.00	\$5,669,000.00	\$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	Arts and Culture Trust Fund	Parking Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		0.96%	\$133,505.35	\$13,924,155.00	\$14,057,660.35	\$10,494,300.00	\$7,360.35			\$3,556,000.00					
21	Land-Use Administration		-23.33%	(\$35,000.00)	\$150,000.00	\$115,000.00	\$115,000.00									
22	Uniform Construction Code		0.62%	\$5,000.00	\$810,000.00	\$815,000.00	\$815,000.00									
23	Insurance		9.45%	\$1,297,239.00	\$13,720,801.00	\$15,018,040.00	\$15,018,040.00									
25	Public Safety		7.26%	\$1,668,929.83	\$22,999,923.00	\$24,668,852.83	\$24,489,000.00	\$179,852.83								
26	Public Works		4.24%	\$370,371.74	\$8,733,353.00	\$9,103,724.74	\$8,945,000.00	\$158,724.74								
27	Health and Human Services		10.16%	\$177,394.91	\$1,745,594.00	\$1,922,988.91	\$625,000.00	\$1,297,988.91								
28	Parks and Recreation		4.43%	\$164,000.00	\$3,704,000.00	\$3,868,000.00	\$3,868,000.00									
29	Education (including Library)		8.57%	\$107,865.00	\$1,257,974.00	\$1,365,839.00	\$1,365,839.00									
30	Unclassified		-100.00%	(\$158,000.00)	\$158,000.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases		16.80%	\$297,000.00	\$1,768,000.00	\$2,065,000.00	\$2,065,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00									
36	Statutory Expenditures		10.48%	\$847,801.00	\$8,092,199.00	\$8,940,000.00	\$8,940,000.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		7.44%	\$1,150,000.00	\$15,450,000.00	\$16,600,000.00	\$16,600,000.00									
43	Court and Public Defender		6.66%	\$63,000.00	\$946,000.00	\$1,009,000.00	\$1,009,000.00									
44	Capital		-18.18%	(\$100,000.00)	\$550,000.00	\$450,000.00	\$450,000.00									
45	Debt		17.65%	\$1,305,000.00	\$7,393,000.00	\$8,698,000.00	\$6,585,000.00				\$2,113,000.00					
46	Deferred Charges		#DIV/0!	\$150,661.00	\$150,661.00	\$150,661.00	\$150,661.00									
48	Debt - Type 1 School District		-1.07%	(\$3,000.00)	\$281,000.00	\$278,000.00	\$278,000.00									
50	Reserve for Uncollected Taxes		10.26%	\$60,000.00	\$585,000.00	\$645,000.00	\$645,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	7.33%	\$7,501,767.83	\$102,273,999.00	\$109,775,766.83	\$102,462,840.00	\$1,643,926.83	\$0.00	\$0.00	\$5,669,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,488	\$34,926,300.00	3.68%	15A Public Schools	17	\$92,822,400.00	11.12%
2 Residential	4,629	\$456,481,230.00	48.12%	15B Other Schools	1	\$2,791,000.00	0.33%
3A/3B Farm	0		0.00%	15C Public Property	60	\$140,556,600.00	16.85%
4A Commercial	720	\$185,518,900.00	19.56%	15D Church and Charities	27	\$18,927,400.00	2.27%
4B Industrial	82	\$18,858,300.00	1.99%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	450	\$252,143,295.00	26.58%	15F Other Exempt	1,524	\$579,311,100.00	69.43%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$729,629.00	0.08%				
Total	7,370	\$948,657,654.00	100.00%	Total	1,629	\$834,408,500.00	100.00%
Average Ratio (%), Assessed to True Value				22.80%			
Equalized Valuation, Taxable Properties				\$4,160,779,184.21			
Total # of property tax appeals filed in 2023				County Tax Board		162.00	
				State Tax Court		29.00	
Number of 2023 County Tax Board decisions appealed to Tax Court				28.00			
Number of pending property tax appeals in State Tax Court				65.00			
Amount paid out by municipality for tax appeals in 2023				\$101,669.00			

Percentage of Exempt vs.
Non-Exempt Properties 87.96%

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 2023 Total Tax Rate
G Commercial/Industrial Exemption	0		\$0.00	\$0.00
I Dwelling Exemption	8		\$1,202,200.00	\$95,394.57
J Dwelling Abatement	3		\$6,500.00	\$515.78
K New Dwelling/Conversion Exemption	2		\$107,100.00	\$8,498.39
L New Dwelling/Conversion Abatement	0		\$0.00	\$0.00
N Multiple Dwelling Exemption	1		\$350,000.00	\$27,772.50
O Multiple Dwelling Abatement	0		\$0.00	\$0.00
Total 5 Yr Exemptions/Abatements	14	0.00	1,665,800.00	132,181.23

**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	531,836.16	\$488,000.00	\$0.00		\$9,676.16	\$34,160.00
Supervisory Staff (Department Heads & Managers)	28.00	2.00	3,263,307.23	\$2,827,532.91	\$84,916.84		\$152,930.18	\$197,927.30
Police Officers (Including Superior Officers)	141.00	5.00	23,934,627.77	\$16,195,671.39	\$319,005.74	\$5,409,439.00	\$876,814.64	\$1,133,697.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	166.00	74.00	16,060,497.30	\$9,290,721.85	\$3,807,370.84	\$1,921,074.40	\$390,979.68	\$650,350.53
All Other Non-Union Employees not listed above	58.00	252.00	14,890,334.02	\$13,611,054.67	\$230,314.10		\$96,191.42	\$952,773.83
Totals	395.00	338.00	58,680,602.48	\$42,412,980.82	\$4,441,607.52	\$7,330,513.40	\$1,526,592.08	\$2,968,908.66

Is the Local Government required to comply with N.J.S.A. 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

	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	148.00	\$15,555.12	\$2,302,157.76	148.00	\$14,449.32	\$2,138,499.36
Parent & Child	26.00	\$27,843.72	\$723,936.72	26.00	\$25,864.31	\$672,472.06
Employee & Spouse (or Partner)	34.00	\$31,110.24	\$1,057,748.16	34.00	\$28,989.64	\$985,647.76
Family	58.00	\$43,398.84	\$2,517,132.72	58.00	\$40,313.64	\$2,338,191.12
Employee Cost Sharing Contribution (enter as negative -)			(\$1,174,000.00)			(\$1,275,125.52)
Subtotal	266.00		\$5,426,975.36	266.00		\$4,859,684.78
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	128	\$5,000.00	\$640,000.00	128	\$5,000.00	\$640,000.00
Parent & Child	12	\$25,723.56	\$308,682.72	12	\$23,984.88	\$287,818.56
Employee & Spouse (or Partner)	76	\$40,055.88	\$3,044,246.88	76	\$37,348.32	\$2,838,472.32
Family	32	\$45,567.84	\$1,458,170.88	32	\$42,487.68	\$1,359,605.76
Employee Cost Sharing Contribution (enter as negative -)			(\$8,445.72)			(\$4,898.64)
Subtotal	248.00		\$5,442,654.76	248.00		\$5,120,998.00
GRAND TOTAL	514.00		\$10,869,630.12	514.00		\$9,980,682.78

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
YES

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

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

	Gross Debt	Deductions	Net Debt		Current Year	2025	2026	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$545,000.00	\$545,000.00	\$0.00	Utility Fund - Principal	\$652,000.00	\$270,000.00	\$285,000.00	\$3,423,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,460,312.00	\$192,500.00	\$179,000.00	-\$317,800.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$911,000.00			
Parking	\$29,145,000.00	\$29,145,000.00	\$0.00	Bond Anticipation Notes - Interest	\$1,636,669.00			
			\$0.00	Bonds - Principal	\$3,120,000.00	\$3,090,000.00	\$2,130,000.00	\$8,627,000.00
			\$0.00	Bonds - Interest	\$493,427.00	\$385,205.00	\$291,375.00	\$543,975.00
			\$0.00	Loans & Other Debt - Principal	\$48,843.00	\$49,825.00	\$29,840.00	\$68,736.00
			\$0.00	Loans & Other Debt - Interest	\$3,702.00	\$4,720.00	\$1,719.00	\$5,266.00
			\$0.00	Total	\$8,325,953.00	\$3,992,250.00	\$2,916,934.00	\$12,350,177.00
<u>Municipal Purposes</u>				Total Principal	\$4,731,843.00	\$3,409,825.00	\$2,444,840.00	\$12,118,736.00
Debt Authorized (BNI)	\$7,922,006.00		\$7,922,006.00	Total Interest	\$3,594,110.00	\$582,425.00	\$472,094.00	\$231,441.00
Notes Outstanding	\$31,685,000.00	\$3,762,223.00	\$27,922,777.00	% of Total Current Year Budget	7.58%			
Bonds Outstanding	\$16,287,000.00		\$16,287,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$962,588.00	\$630,344.00	\$332,244.00	Total Guarantees - Governmental	\$630,344.00			
Total (Current Year)	\$86,546,594.00	\$34,082,567.00	\$52,464,027.00	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	52,912			Total Other				
Per Capita Gross Debt	\$1,635.67			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$991.53			Rating	A1	A+	N/A	
3 Year Average Property Valuation		\$3,781,873,969.67		Year of Last Rating	2014	2016	N/A	
Net Debt as % of 3 Year Average Property Valuation		1.39%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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