



State of New Jersey

Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0270 Wyckoff Township - County of Bergen Adopted

Municode: 0270 Filename: 0270_fba_2024.xlsm

Website: wyckoffnj.gov

Phone Number: 201-891-7000

Mailing Address: 340 Franklin Ave

Municipality: Wyckoff State: NJ Zip: 07481

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	J	Melchionne	12/31/2026	pmelchionne@wyckoffnj.gov

Chief Administrative Officer

Matthew	A	Cavallo		mcavallo@wyckoffnj.gov
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Chief Financial Officer

Diana	E	McLeod		wyckoffcfo@wyckoffnj.gov
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Municipal Clerk

Nancy	A	Brown		wyckoffclerk@wyckoffnj.gov
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Registered Municipal Accountant

Gary	W	Higgins		ghiggins@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Timothy	E	Shanley	12/31/2024	tshanley@wyckoffnj.gov
Rodger		Lane	12/31/2024	rlane@wyckoffnj.gov
Thomas	J	Madigan	12/31/2024	tmadigan@wyckoffnj.gov
Rudolf	E	Boonstra	12/31/2025	rboonstra@wyckoffnj.gov

Government Type: Township Committee 2

Election Type: Partisan 2

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.286	\$13,799,971.00	15.14%	\$2,316.91	Municipal Purpose Tax	ACTUAL	\$15,021,620.01
Municipal Library	0.035	\$1,696,889.00	1.86%	\$283.54	Municipal Library	ACTUAL	\$1,780,283.99
Municipal Open Space	0.005	\$240,846.00	0.26%	\$40.51	Municipal Open Space	ACTUAL	\$242,614.00
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	0.882	\$42,453,524.00	46.58%	\$7,145.16	Local School District	ESTIMATED	\$43,727,129.72
Regional School District	0.430	\$20,718,375.00	22.73%	\$3,483.47	Regional School District	ESTIMATED	\$21,339,926.25
County Purposes	0.011	\$11,714,377.00	12.85%	\$89.11	County Purposes	ESTIMATED	\$12,065,808.60
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.244	\$514,195.00	0.56%	\$1,976.67	County Open Space	ESTIMATED	\$529,620.74
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	1.893	\$91,138,177.00	100.00%	\$15,335.36	Total ESTIMATED amount to be raised by taxes		\$94,707,003.31
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		8,075,628.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		23,377,532.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$77,905,099.31
					Amount to be Raised by Taxes - Before RUT		\$93,207,003.31
					Reserve for Uncollected Taxes (RUT)		\$1,500,000.00
					Total Amount to be Raised by Taxes		\$94,707,003.31
					% of Tax Collections used to Calculate RUT		98.41%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2023		90,943,129.00
					Total Tax Levy, CY 2023		91,321,007.00
					% of Taxes Collected, CY 2023		99.59%
					Delinquent Taxes - December 31, 2023		\$377,878.00
Sheet UFB-1							

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	30.43%	\$700,000.00	\$2,300,000.00	\$3,000,000.00	\$2,700,000.00			\$300,000.00				
08	Local Revenue	-2.34%	(\$98,100.00)	\$4,198,625.00	\$4,100,525.00	\$1,566,281.00			\$2,534,244.00				
09	State Aid (without offsetting appropriation)	11.76%	\$136,198.00	\$1,157,857.00	\$1,294,055.00	\$1,294,055.00							
08	Uniform Construction Code Fees	-1.27%	(\$8,852.00)	\$698,852.00	\$690,000.00	\$690,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	79.41%	\$207,688.00	\$261,525.00	\$469,213.00	\$469,213.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-69.97%	(\$96,690.38)	\$138,191.38	\$41,501.00	\$41,501.00							
08	Other Special Items	-62.64%	(\$1,623,458.00)	\$2,591,658.00	\$968,200.00	\$968,200.00							
15	Receipts from Delinquent Taxes	-12.71%	(\$55,031.00)	\$432,909.00	\$377,878.00	\$377,878.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.53%	\$370,719.01	\$14,650,901.00	\$15,021,620.01	\$15,021,620.01							
07	Minimum Library Tax	4.91%	\$83,394.99	\$1,696,889.00	\$1,780,283.99	\$1,780,283.99							
54	Open Space Levy Tax	0.73%	\$1,768.00	\$240,846.00	\$242,614.00		\$242,614.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.35%	(\$382,363.38)	\$28,368,253.38	\$27,985,890.00	\$24,909,032.00	\$242,614.00	\$0.00	\$2,834,244.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	13.00	7.00	3.91%	\$70,856.00	\$1,814,120.00	\$1,884,976.00	\$1,884,976.00								
21	Land-Use Administration	1.00		4.18%	\$4,825.00	\$115,375.00	\$120,200.00	\$120,200.00								
22	Uniform Construction Code	5.00	3.00	0.34%	\$1,921.00	\$567,774.00	\$569,695.00	\$569,695.00								
23	Insurance			8.33%	\$250,039.00	\$3,002,403.00	\$3,252,442.00	\$3,252,442.00								
25	Public Safety	27.00	19.00	2.34%	\$95,894.00	\$4,091,576.00	\$4,187,470.00	\$4,145,969.00	\$41,501.00							
26	Public Works	16.00	5.00	2.63%	\$117,317.62	\$4,462,159.38	\$4,579,477.00	\$4,579,477.00								
27	Health and Human Services			-1.82%	(\$1,800.00)	\$98,790.00	\$96,990.00	\$96,990.00								
28	Parks and Recreation	3.00		3.85%	\$37,986.00	\$985,613.00	\$1,023,599.00	\$830,985.00		\$192,614.00						
29	Education (including Library)			4.91%	\$83,395.00	\$1,696,889.00	\$1,780,284.00	\$1,780,284.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			3.76%	\$24,500.00	\$651,000.00	\$675,500.00	\$675,500.00								
32	Landfill / Solid Waste Disposal			4.00%	\$23,000.00	\$575,000.00	\$598,000.00	\$598,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.16%	\$25,446.00	\$2,201,454.00	\$2,226,900.00	\$2,226,900.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			79.41%	\$207,688.00	\$261,525.00	\$469,213.00	\$469,213.00								
43	Court and Public Defender		1.00	1.57%	\$1,680.00	\$106,920.00	\$108,600.00	\$108,600.00								
44	Capital			47.48%	\$333,100.00	\$701,500.00	\$1,034,600.00	\$1,034,600.00								
45	Debt			11.00%	\$98,510.00	\$895,190.00	\$993,700.00	\$993,700.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00								
55	Surplus General Budget			19.25%	\$465,623.00	\$2,418,621.00	\$2,884,244.00			\$50,000.00		\$2,834,244.00				
Total		65.00	35.00	7.04%	\$1,839,980.62	\$26,145,909.38	\$27,985,890.00	\$24,867,531.00	\$41,501.00	\$242,614.00	\$0.00	\$2,834,244.00	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$21,539,200.00	0.44%
2 Residential	5,535	\$4,483,956,800.00	92.41%
3A/3B Farm	3	\$2,513,300.00	0.05%
4A Commercial	144	\$273,320,900.00	5.63%
4B Industrial	17	\$32,481,200.00	0.67%
4C Apartments	3	\$38,485,900.00	0.79%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,804	\$4,852,297,300.00	100.00%

Average Ratio (%), Assessed to True Value		93.77%
Equalized Valuation, Taxable Properties		\$5,174,679,854.96

Total # of property tax appeals filed in 2023	County Tax Board	35.00
	State Tax Court	51.00
Number of 2023 County Tax Board decisions appealed to Tax Court		20.00
Number of pending property tax appeals in State Tax Court		101.00

Amount paid out by municipality for tax appeals in 2023	\$361,819.00
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$57,997,100.00	16.30%
15B Other Schools	1	\$7,990,600.00	2.25%
15C Public Property	59	\$101,077,700.00	28.41%
15D Church and Charities	25	\$87,123,400.00	24.49%
15E Cemeteries & Graveyards	5	\$3,787,400.00	1.06%
15F Other Exempt	33	\$97,766,900.00	27.48%
Total	134	\$355,743,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		7.33%	

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	25,854.30	\$24,017.00		\$0.00	\$0.00	\$1,837.30
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,690,042.56	\$1,253,223.00	\$4,020.00	\$171,709.00	\$165,219.00	\$95,871.56
Police Officers (Including Superior Officers)	26.00		4,844,982.70	\$3,124,519.00	\$875.00	\$1,054,400.00	\$426,163.00	\$239,025.70
Fire Fighters (Including Superior Officers)			0.00	\$0.00				\$0.00
All Other Union Employees not listed above	16.00		1,732,815.96	\$1,094,993.00		\$148,025.00	\$406,031.00	\$83,766.96
All Other Non-Union Employees not listed above	16.00	29.00	2,927,572.86	\$2,198,874.00	\$2,500.00	\$272,366.00	\$285,619.00	\$168,213.86
Totals	65.00	35.00	11,221,268.39	\$7,695,626.00	\$7,395.00	\$1,646,500.00	\$1,283,032.00	\$588,715.39

Is the Local Government required to comply with N.J.S.A. 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	17.00	\$15,406.00	\$261,902.00	17.00	\$14,325.00	\$243,525.00
Parent & Child	1.00	\$27,576.00	\$27,576.00	1.00	\$25,642.00	\$25,642.00
Employee & Spouse (or Partner)	13.00	\$30,812.00	\$400,556.00	12.00	\$28,650.00	\$343,800.00
Family	33.00	\$42,982.00	\$1,418,406.00	34.00	\$39,967.00	\$1,358,878.00
Employee Cost Sharing Contribution (enter as negative -)			(\$420,000.00)			(\$424,000.00)
Subtotal	64.00		\$1,688,440.00	64.00		\$1,547,845.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	13	\$8,280.00	\$107,640.00	13	\$7,626.00	\$99,138.00
Parent & Child	1	\$25,728.00	\$25,728.00	0		\$0.00
Employee & Spouse (or Partner)	24	\$19,392.00	\$465,408.00	23	\$21,814.00	\$501,722.00
Family	7	\$41,736.00	\$292,152.00	7	\$40,625.00	\$284,375.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	45.00		\$890,928.00	43.00		\$885,235.00
GRAND TOTAL	109.00		\$2,579,368.00	107.00		\$2,433,080.00

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

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)											Legal basis for benefit ("X" applicable items)		
	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
THE TWP DOES NOT PAY OUT ACCUMLATED ABCSCENCES													
Police Chief	252.00	\$0.00	17.00	\$0.00			1.00	\$0.00			X		
Police Lieutenants	390.00	\$0.00	2.00	\$0.00	23.00	\$0.00	1.00	\$0.00	8.00	\$0.00	X		
Police Sergeants	762.95	\$0.00	8.50	\$0.00	30 23/50	\$0.00	4.00	\$0.00	4.00	\$0.00	X		
Police Patrol Officers	453.18	\$0.00	2.00	\$0.00	80.30	\$0.00	2.58	\$0.00	19.41	\$0.00	X		
DPW Foreman	174.00	\$0.00	4.00	\$0.00			-		0.35	\$0.00	X		
DPW Lead Laborers	1,582.00	\$0.00	48.00	\$0.00			2.00	\$0.00	2.59	\$0.00	X		
Township Administrator/QPA	15.50	\$0.00	3.00	\$0.00			-		-			X	
Chief Financial Officer/Tax Collector/Asst Administrator	309.50	\$0.00	2.00	\$0.00			-		-			X	
Township Engineer	141.00	\$0.00	-	\$0.00			-		-			X	
Recreation Director	263.00	\$0.00	15.00	\$0.00			-		-			X	
Construction Code Office/Bldg Subcode Officer	262.00	\$0.00	17.50	\$0.00			-		-			X	
Public Works Manager	200.00	\$0.00	12.50	\$0.00			1.00	\$0.00	1.75	\$0.00		X	
Township Clerk	84.00	\$0.00	15.00	\$0.00			-		-			X	
Deputy Chief Financial Officer	16.00	\$0.00	10.00	\$0.00			-		-			X	
Deputy Tax Collector/Deputy Treasurer	53.00	\$0.00	3.50	\$0.00			-		-			X	
Zoning Enforcement/Property Main/Fire Official	284.00	\$0.00	4.50	\$0.00			-		-			X	
Certifying Payroll Officer	397.50	\$0.00	2.00	\$0.00			-		-			X	
Purchasing Specialist/Tax and Sewer Clerk	268.50	\$0.00	0.50	\$0.00			-		-			X	
Aisstant Township Clerk	75.00	\$0.00	7.50	\$0.00			-		-			X	
Administrative Support/Special Projects	42.50	\$0.00	2.00	\$0.00			-		-			X	
Technical Asst/ Bd of Health Secy	97.50	\$0.00	10.50	\$0.00			-		-			X	
Assistant Assessor	12.00	\$0.00	5.00	\$0.00			-		-			X	
Administrative Assistant	45.50	\$0.00	2.00	\$0.00			-		-			X	
Recreation Secy	93.00	\$0.00	14.00	\$0.00			-		-			X	
Police Secy	-	\$0.00	-	\$0.00			-		-			X	
Technical Assistants	2.00	\$0.00	1.50	\$0.00			-		-			X	
DPW Mgr Secy	-	\$0.00	-	\$0.00			-		-			X	
Tax Assessor P/T	-	\$0.00	-	\$0.00			-		-			X	
Police Desk Attendants P/T	47.50	\$0.00	7.00	\$0.00			-		-			X	
TOTALS (THIS PAGE ONLY)	6,323.13	\$0.00	216.50	\$0.00	133.76	\$0.00	11.58	\$0.00	36.10	\$0.00			

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

ACCUMULATED ABSENCE LIABILITY

TOTALS (ALL PAGES)		6,323.13	\$0.00	216.50	\$0.00	133.76	\$0.00	11.58	\$0.00	36.10	\$0.00
Total Funds Reserved as of end of 2023:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:						
Total Funds Appropriated in 2024:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:						

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

Gross Debt				Current Year Budget				2025 Budget		2026 Budget		All Additional Future Years' Budgets	
Deductions				Net Debt									
Local School Debt	\$14,245,000.00	\$14,245,000.00	\$0.00	Utility Fund - Principal									
Regional School Debt	\$4,398,940.00	\$4,398,940.00	\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal	\$795,000.00								
				Bond Anticipation Notes - Interest	\$198,700.00								
				Bonds - Principal									
				Bonds - Interest									
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$993,700.00	\$0.00	\$0.00	\$0.00					
				Total Principal	\$795,000.00	\$0.00	\$0.00	\$0.00					
				Total Interest	\$198,700.00	\$0.00	\$0.00	\$0.00					
				% of Total Current Year Budget	3.55%								
				Description		Debt Not Listed Above							
				Total Guarantees - Governmental									
				Total Guarantees - Other									
				Total Capital/Equipment Leases									
				Total Other									
				Bond Rating		Moody's	Standard & Poors	Fitch					
				Rating		Aa1	AA+						
				Year of Last Rating		1997	2007						
				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 - 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)
