



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
Thomas		Giordano	12/31/2023	tgiordano@waldwicknj.org

Chief Administrative Officer

Patrick		Wherry		pwherry@waldwicknj.org
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Chief Financial Officer

Colleen	A.	Ennis		cennis@waldwicknj.org
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Municipal Clerk

Kelley		Halewicz		khalewicz@waldwicknj.org
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Registered Municipal Accountant

Gary	J.	Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Nicole		McNamara	12/31/2021	nmcnamara@waldwicknj.org
Joseph		Oravetz	12/31/2021	joravetz@waldwicknj.org
Gregor		Bjork	12/31/2022	gbjork@waldwicknj.org
Donald		Sciolaro	12/31/2022	dsciolaro@waldwicknj.org
Paul		Schatz	12/31/2023	pschatz@waldwicknj.org
Theresa		Sherman	12/31/2023	tsherman@waldwicknj.org



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	Utility	Utility	Utility	Utility	Utility
08	Surplus	34.39%	\$433,791.00	\$1,261,311.00	\$1,695,102.00	\$1,525,102.00			\$170,000.00				
08	Local Revenue	-3.82%	(\$89,273.00)	\$2,338,144.00	\$2,248,871.00	\$458,254.00			\$1,790,617.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,468,600.00	\$2,468,600.00	\$2,468,600.00							
08	Uniform Construction Code Fees	-0.04%	(\$79.00)	\$210,079.00	\$210,000.00	\$210,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	2.01%	\$923.00	\$45,998.00	\$46,921.00	\$46,921.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-51.80%	(\$21,174.00)	\$40,877.00	\$19,703.00	\$19,703.00							
08	Other Special Items	-30.97%	(\$251,829.00)	\$813,100.00	\$561,271.00	\$561,271.00							
15	Receipts from Delinquent Taxes	-46.38%	(\$167,396.00)	\$360,959.00	\$193,563.00	\$193,563.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-10.86%	(\$1,021,572.00)	\$9,403,770.00	\$8,382,198.00	\$8,382,198.00							
07	Minimum Library Tax	2.00%	\$11,267.00	\$564,496.00	\$575,763.00	\$575,763.00							
54	Open Space Levy Tax	1.04%	\$834.00	\$80,389.00	\$81,223.00		\$81,223.00						
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	-6.28%	(\$1,104,508.00)	\$17,587,723.00	\$16,483,215.00	\$14,441,375.00	\$81,223.00	\$0.00	\$1,960,617.00	\$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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	9.60	5.35%	\$54,780.00	\$1,024,673.00	\$1,079,453.00	\$998,230.00	\$81,223.00						
21	Land-Use Administration	0.00	2.00	1.19%	\$378.00	\$31,728.00	\$32,106.00	\$32,106.00							
22	Uniform Construction Code	2.00	5.00	2.03%	\$4,586.00	\$226,177.00	\$230,763.00	\$230,763.00							
23	Insurance	0.00	0.00	3.82%	\$35,423.00	\$927,928.00	\$963,351.00	\$963,351.00							
25	Public Safety	26.00	33.00	7.86%	\$219,910.00	\$2,796,922.00	\$3,016,832.00	\$3,015,043.00	\$1,789.00						
26	Public Works	18.00	2.40	7.82%	\$255,535.00	\$3,267,198.00	\$3,522,733.00	\$1,971,414.00	\$17,914.00		\$1,533,405.00				
27	Health and Human Services	0.00	0.00	8.06%	\$8,776.00	\$108,824.00	\$117,600.00	\$117,600.00							
28	Parks and Recreation	0.00	24.00	3.49%	\$4,924.00	\$141,272.00	\$146,196.00	\$146,196.00							
29	Education (including Library)	0.00	0.00	2.00%	\$11,267.00	\$564,496.00	\$575,763.00	\$575,763.00							
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	-0.97%	(\$4,270.00)	\$440,270.00	\$436,000.00	\$436,000.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	-1.10%	(\$22,742.00)	\$2,073,053.00	\$2,050,311.00	\$2,050,311.00							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	7.90%	\$95,170.00	\$1,205,254.00	\$1,300,424.00	\$1,154,088.00			\$146,336.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	2.00%	\$921.00	\$46,000.00	\$46,921.00	\$46,921.00							
43	Court and Public Defender	0.00	3.00	-8.15%	(\$7,691.00)	\$94,419.00	\$86,728.00	\$86,728.00							
44	Capital	0.00	0.00	-63.19%	(\$376,190.00)	\$595,308.00	\$219,118.00	\$189,118.00			\$30,000.00				
45	Debt	0.00	0.00	-7.62%	(\$136,792.00)	\$1,795,268.00	\$1,658,476.00	\$1,407,600.00			\$250,876.00				
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$24,500.00	\$24,500.00	\$24,500.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	0.89%	\$8,560.00	\$958,380.00	\$966,940.00	\$966,940.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	52.00	79.00	0.93%	\$152,545.00	\$16,330,670.00	\$16,483,215.00	\$14,421,672.00	\$19,703.00	\$81,223.00	\$0.00	\$1,960,617.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$9,593,300.00	0.59%
2 Residential	3,383	\$1,424,512,900.00	87.64%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	125	\$142,157,700.00	8.75%
4B Industrial	19	\$28,493,100.00	1.75%
4C Apartments	1	\$19,600,000.00	1.21%
5A/5B Railroad	1	\$942,000.00	0.06%
6A/6B Business Personal Property	1	\$100,000.00	0.01%
Total	3,628	\$1,625,399,000.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$43,081,800.00	41.41%
15B Other Schools	4	\$8,716,500.00	8.38%
15C Public Property	32	\$15,857,200.00	15.24%
15D Church and Charities	8	\$9,089,900.00	8.74%
15E Cemeteries & Graveyards	1	\$188,500.00	0.18%
15F Other Exempt	15	\$27,098,000.00	26.05%
Total	64	\$104,031,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.40%

Average Ratio (%), Assessed to True Value	93.08%
Equalized Valuation, Taxable Properties	\$1,746,238,719.38
Total # of property tax appeals filed in 2020	18.00
	4.00
Number of 2020 County Tax Board decisions appealed to Tax Court	1.00
Number of pending property tax appeals in State Tax Court	5.00
Amount paid out by municipality for tax appeals in 2020	\$14,175.35

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 2020 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				
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	0.00	7.00	15,609.25	\$14,500.00	\$0.00	\$0.00	\$0.00	\$1,109.25
Supervisory Staff (Department Heads & Managers)	6.00	2.00	1,000,612.40	\$776,881.00	\$0.00	\$71,238.00	\$93,062.00	\$59,431.40
Police Officers (Including Superior Officers)	21.00	0.00	3,261,885.87	\$2,092,861.00	\$240,000.00	\$564,516.00	\$186,045.00	\$178,463.87
Fire Fighters (Including Superior Officers)	0.00	13.00	9,311.73	\$8,650.00	\$0.00	\$0.00	\$0.00	\$661.73
All Other Union Employees not listed above	13.00	0.00	1,582,887.22	\$974,416.00	\$211,064.00	\$131,022.00	\$175,696.00	\$90,689.22
All Other Non-Union Employees not listed above	12.00	57.00	1,203,830.14	\$896,028.00	\$0.00	\$84,649.00	\$154,607.00	\$68,546.14
Totals	52.00	79.00	7,074,136.60	\$4,763,336.00	\$451,064.00	\$851,425.00	\$609,410.00	\$398,901.60

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

	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	21.00	\$11,270.64	\$236,683.44	21.00	\$11,065.92	\$232,384.32
Parent & Child	4.00	\$20,174.40	\$80,697.60	4.00	\$19,807.92	\$79,231.68
Employee & Spouse (or Partner)	4.00	\$22,541.28	\$90,165.12	4.00	\$22,131.84	\$88,527.36
Family	14.00	\$31,445.04	\$440,230.56	14.00	\$30,873.84	\$432,233.76
Employee Cost Sharing Contribution (enter as negative -)			(\$206,306.00)			(\$192,537.36)
Subtotal	43.00		\$641,470.72	43.00		\$639,839.76
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$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	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	43.00		\$641,470.72	43.00		\$639,839.76

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**

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
Non-Union	202.00	\$61,531.00		X	
DPW/Utility	712.00	\$251,161.00	X		
PBA	2151.00	\$498,629.00	X		
Totals	3065.00	\$811,321.00			
Total Funds Reserved as of end of 2020		\$150,000.00			
Total Funds Appropriated in 2021		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,250,000.00	\$1,250,000.00	\$0.00	Utility Fund - Principal	\$160,000.00			
Regional School Debt			\$0.00	Utility Fund - Interest	\$19,115.00			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Arts and Culture	\$2,019,583.00	\$2,019,583.00	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0			\$0.00	Bonds - Principal	\$1,270,000.00			
0			\$0.00	Bonds - Interest	\$125,860.00			
0			\$0.00	Loans & Other Debt - Principal	\$83,501.00			
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,658,476.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$1,513,501.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$42,520.00		\$42,520.00	Total Interest	\$144,975.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	10.06%			
Bonds Outstanding	\$9,496,000.00	\$34,536.00	\$9,461,464.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$90,762.00		\$90,762.00	Total Guarantees - Governmental				
Total (Current Year)	\$12,898,865.00	\$3,304,119.00	\$9,594,746.00	Total Guarantees - Other				
Population (2010 census)	<u>9,625</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,340.14</u>			Total Other				
Per Capita Net Debt	<u>\$996.86</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,694,166,762.00</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.57%</u>		Year of Last Rating	2020			
				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

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	Waldwick Board of Education	Sports Field Utilization	By Contract - No termination Date			
Receiving	Borough of Ridgewood	911 Answering Service	Annual			
Receiving	Borough of Ridgewood	Video Arraignment	Annual			
Providing	Allendale, Hohokus, Midland Park, Ramsey, Ridgewood	Police Training Facility	By Contract			
Receiving	Bergen County	Reverse 911	Annual			
Providing	Waldwick Board of Education	Vehicle Fueling Station	By Contract			
Providing	Borough of Hohokus	Hot Patch Equipment	Shared Service			
Providing	Waldwick board of Education, Allendale	Lightning Detection System	Shared Service			
Receiving	Borough of Allendale	Salt Shed Storage	Shared Service			
Receiving	Ramsey Co-Op	Road Resurfacing	Co-Op			
Receiving	Cranford Co-Op	Police Vehicles	Co-Op			
Receiving	Northwest Bergen Sewer Authority	Sewer Pump Station Maintenance	Annual			
Providing	Waldwick Board of Education	Garbage & Recycling Collection	Contract			
Providing	Bergen County	Snow Plowing	Annual			
Providing	Midland Park	Municipal Pool	Annual			
Receiving	Midland Park	Recreation Services	Annual			
Receiving	Bergen County Joint Insurance Fund	Joint Insurance Fund	Annual			
Receiving	Northwest Bergen Sewer Authority	Health Services	Contract			
Receiving	Bergen County Utilities Authority	Garbage Tipping Fees	Contract			
Receiving	Borough of Ramsey	Equipment Sharing	Shared Service			

USER FRIENDLY BUDGET SECTION - Notes

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