



State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY:

0265 Wallington Borough - County of Bergen

Adopted

Municode: 0265

Filename: 0265_fba_2015.xlsm

Website: wallingtonnj.org

Phone Number:

973-777-0318

Mailing Address:

24 Union Boulevard

[Email the UFB if not using Outlook](#)

Municipality:

Wallington

State:

NJ

Zip:

07057

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Walter	G.	Wargacki	12/31/2015	wallington.boro@verizon.net

Chief Administrative Officer

Witold	T.	Baginski		v.baginski@verizon.net
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Chief Financial Officer

Charles		Cuccia		wallington.boro@vevrizon.net
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Municipal Clerk

Witold	T.	Baginski		v.baginski@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sharon		Robie	12/31/2017	wallington.boro@verizon.net
Krystyna		Surowiec	12/31/2015	wallington.boro@verizon.net
Roman		Kruk	12/31/2017	wallington.boro@verizon.net
Mark		Tomko	12/31/2015	wallington.boro@verizon.net
Christopher		Sinisi	12/31/2016	wallington.boro@verizon.net
Joseph		Brunacki IV	12/31/2016	wallington.boro@verizon.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.844	\$8,008,504.00	32.54%	\$2,624.84	Municipal Purpose Tax	ACTUAL	\$8,286,807.00
Municipal Library	0.034	\$326,521.00	1.33%	\$105.74	Municipal Library	ACTUAL	\$320,868.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.483	\$14,054,766.00	57.10%	\$4,612.13	Local School District	ESTIMATED	\$14,335,861.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.232	\$2,199,823.00	8.94%	\$721.52	County Purposes	ESTIMATED	\$2,243,820.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$24,194.00	0.10%	\$9.33	County Open Space	ESTIMATED	\$25,640.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.596	\$24,613,808.00	100.00%	\$8,073.56	Total ESTIMATED amount to be raised by taxes		\$25,212,996.00
Total Taxable Valuation as of October 1, 2014					Revenue Anticipated, Excluding Tax Levy		2,890,846.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,678,521.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$16,605,321.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$24,392,996.00
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$820,000.00
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$25,212,996.00
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		96.75%
Tax Collections - ACTUAL as of Prior Year					If % used exceeds the actual collection % then reference the statutory exception used		
Total Tax Revenue, Collections CY 2014					Total Tax Revenue, Collections CY 2014		24,040,474.00
Total Tax Levy, CY 2014					Total Tax Levy, CY 2014		24,609,000.00
% of Taxes Collected, CY 2014					% of Taxes Collected, CY 2014		97.69%
Delinquent Taxes - December 31, 2014					Delinquent Taxes - December 31, 2014		\$545,936.00
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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	32.70%	\$216,845.00	\$663,049.00	\$879,894.00	\$657,894.00		\$222,000.00					
08	Local Revenue	-0.15%	(\$3,342.00)	\$2,203,972.00	\$2,200,630.00	\$350,800.00		\$1,849,830.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	-30.14%	(\$45,311.00)	\$150,311.00	\$105,000.00	\$105,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-13.50%	(\$6,083.00)	\$45,061.00	\$38,978.00	\$38,978.00							
08	Other Special Items	29.86%	\$171,165.00	\$573,183.00	\$744,348.00	\$549,720.00		\$194,628.00					
15	Receipts from Delinquent Taxes	16.65%	\$73,494.00	\$441,506.00	\$515,000.00	\$515,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.39%	\$32,581.00	\$8,254,226.00	\$8,286,807.00	\$8,286,807.00							
07	Minimum Library Tax	-1.73%	(\$5,653.00)	\$326,521.00	\$320,868.00	\$320,868.00							
54	Open Space 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!	\$127,542.00		\$127,542.00			\$127,542.00					
	Total	4.21%	\$561,238.00	\$13,331,283.00	\$13,892,521.00	\$11,498,521.00	\$0.00	\$2,394,000.00	\$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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	9.00	-8.44%	(\$50,502.00)	\$598,016.00	\$547,514.00	\$547,514.00							
21	Land-Use Administration	2.00		26.79%	\$4,000.00	\$14,929.00	\$18,929.00	\$18,929.00							
22	Uniform Construction Code		5.00	2.97%	\$1,960.00	\$66,060.00	\$68,020.00	\$68,020.00							
23	Insurance			9.24%	\$183,617.00	\$1,986,757.00	\$2,170,374.00	\$2,170,374.00							
25	Public Safety	20.00		2.46%	\$83,491.00	\$3,394,146.00	\$3,477,637.00	\$3,469,860.00	\$7,777.00						
26	Public Works	7.00		1.43%	\$32,467.00	\$2,272,277.00	\$2,304,744.00	\$294,263.00	\$31,201.00		\$1,979,280.00				
27	Health and Human Services	2.00		-2.67%	(\$3,956.00)	\$148,400.00	\$144,444.00	\$144,444.00							
28	Parks and Recreation	1.00	5.00	21.90%	\$17,480.00	\$79,800.00	\$97,280.00	\$97,280.00							
29	Education (including Library)	2.00	4.00	-1.73%	(\$5,653.00)	\$326,521.00	\$320,868.00	\$320,868.00							
30	Unclassified			280.00%	\$14,000.00	\$5,000.00	\$19,000.00	\$19,000.00							
31	Utilities and Bulk Purchases			5.64%	\$52,241.00	\$926,760.00	\$979,001.00	\$979,001.00							
32	Landfill / Solid Waste Disposal			-13.51%	(\$75,000.00)	\$555,000.00	\$480,000.00	\$480,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.28%	\$56,705.00	\$902,393.00	\$959,098.00	\$883,598.00			\$75,500.00				
37	Judgements			49.88%	\$11,222.00	\$22,500.00	\$33,722.00	\$33,722.00							
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	3.00	65.65%	\$32,495.00	\$49,500.00	\$81,995.00	\$81,995.00							
44	Capital			#DIV/0!	\$0.00		\$0.00								
45	Debt			-4.03%	(\$40,374.00)	\$1,002,338.00	\$961,964.00	\$839,536.00			\$122,428.00				
46	Deferred Charges			67.56%	\$164,474.00	\$243,457.00	\$407,931.00	\$191,139.00			\$216,792.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$820,000.00	\$820,000.00	\$820,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		39.00	26.00	3.57%	\$478,667.00	\$13,413,854.00	\$13,892,521.00	\$11,459,543.00	\$38,978.00	\$0.00	\$2,394,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div>	<div>Non-recurring appropriation reductions</div>	<div>Future Year Appropriation Increases</div>	<div>Structural Imbalance Offsets</div>	<div>Line Item.</div> <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	<div>Amount</div>	<div>Comment/Explanation</div>
X				Reserve for Due From Water Operating Fund	\$195,772.00	One-time revenue
	X			Overexpenditure of Appropriation Reserves	\$53,041.00	One-time expenditure
	X			Anticipated Deficit in Water Operating Fund	\$127,542.00	One-time expenditure

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			21,638.00	\$20,100.00				\$1,538.00
Supervisory Staff (Department Heads & Managers)			340,935.00	\$224,103.00		\$16,288.00	\$83,400.00	\$17,144.00
Police Officers (Including Superior Officers)	20.00		4,556,854.00	\$2,550,000.00	\$400,000.00	\$621,968.00	\$948,986.00	\$35,900.00
Fire Fighters (Including Superior Officers)	83 PT Volunteers		0.00					
All Other Union Employees not listed above	7.00		895,633.00	\$536,544.00		\$88,998.00	\$199,676.00	\$70,415.00
All Other Non-Union Employees not listed above			586,725.00	\$385,665.00		\$28,031.00	\$143,526.00	\$29,503.00
Totals	27.00	0.00	6,401,785.00	\$3,716,412.00	\$400,000.00	\$755,285.00	\$1,375,588.00	\$154,500.00

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	11.00	\$16,608.00	\$182,688.00
Parent & Child	4.00	\$23,844.00	\$95,376.00
Employee & Spouse (or Partner)	10.00	\$37,458.00	\$374,580.00
Family	22.00	\$41,952.00	\$922,944.00
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)
Subtotal	47.00	\$119,862.00	\$1,375,588.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	25	\$10,860.00	\$271,500.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	2	\$15,948.00	\$31,896.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	27.00	\$26,808.00	\$303,396.00
GRAND TOTAL	74.00	\$146,670.00	\$1,678,984.00

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)?

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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)
