

# State of New Jersey Local Government Services

# Year: 2015 Municipal User Friendly Budget

MUNICIPALITY:	n - County of Berge	n		-			Adopted	-		
Municode:		]		Filename:	0265_fba	_201	5.xls	m		
	Website:	wallingtonnj.o	rg							
	Phone Number:			973-777-0318						
	Mailing Address:			24 Union Boulevard	levard					
Email the UFB if no	ot using Outlook	1	Municipality:	Wallington	State:	NJ	Zip:	07057		
	Mayor	-								
First Name	Middle Name	Last Name		Term Expires	Business En	nail				
Walter	G.	Wargacki		12/31/2015	wallington.boro	@veriz	on.net			
	Chief Administr	ative Office	r	_						
Witold	Т.	Baginski			v.baginski@ver	izon.ne	t			
	<b>Chief Financial</b>	Officer		-						
Charles		Cuccia			wallington.bord	o@vev	rizon.ne	t		
	Municipal Clerk	-		-						
Witold	Т.	Baginski			v.baginski@ver	izon.ne	t			
	Governing Body	y Members								
First Name	Middle Name	Last Name		Term Expires	Business En	nail				
Sharon		Robie		12/31/2017	wallington.boro	o@veriz	on.net			
Krystyna		Surowiec		12/31/2015	wallington.boro	@veriz	on.net			
Roman		Kruk		12/31/2017	wallington.boro	@veriz	on.net			
Mark		Tomko		12/31/2015	wallington.boro	@veriz	on.net			
Christopher		Sinisi		12/31/2016	wallington.boro	@veriz	on.net			
Joseph		Brunacki IV		12/31/2016	wallington.boro	@veriz	on.net			

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Proper	tv Tax Levies - ALL	entities levving proper	tv taxes		Current Year 2015 Budget					
<u> </u>	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	\$943,139,032.00			Revenue Anticipated, Excluding Tax Le	VV	2,890,846.00			
(To be used to calculate the current year tax rate	e) =				Budget Appropriations, before Reserve	-	10,678,521.00			
Current Year Average Residential Ass	sessment	\$311,000.00			Total Non-Municipal Tax Levy		\$16,605,321.00			
	=	+,			Amount to be Raised by Taxes - Before	RUT	\$24,392,996.00			
	Prior V	ear to Current Year C	omnarison		Reserve for Uncollected Taxes (RUT)		\$820,000.00			
			2011pui 15011		Total Amount to be Raised by Taxes		\$25,212,996.00			
	a .	16 11 15	<b>T D</b> (		Total Fillount to be Raised by Taxes		\$23,212,770.00			
		<u>n - Municipal Purposes</u>		1	9/ . (T. C. 11 (		06750			
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate I	<b>K</b> UI <b>=</b>	96.75%			
	0.844	0.879	4.15%			/ . <b>1</b>				
					If % used exceeds the actual collection %	6 then				
	<u>Comparisor</u>	<u>1 - Municipal Purposes</u>	<u>s Tax Levy</u>		reference the statutory exception used					
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)						
	\$8,008,504.00	\$8,286,807.00	3.48%	\$278,303.00	Tax Collections - ACTUAL as of Price	or Year				
					Total Tax Revenue, Collections CY 201	4	24,040,474.00			
	Comparison - Impact	t on Avg. Residential T	<u> ax Payment (Mun</u>	icipal Purposes Onl	Total Tax Levy, CY 2014		24,609,000.00			
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2014		97.69%			
	\$2,624.84	\$2,733.69	4.15%	\$108.85		=				
	<i>\$2,02</i> 01	<i><i><i>q</i><b>2</b>,735.07</i></i>	1.1370	¢100.00	Delinquent Taxes - December 31, 2014		\$545,936.00			
				Shoot LIED 1		-	\$2.10,20100			
				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							
Special Revenue Items w/ Prior Written Consent												
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							
Amount to be raised by taxation												
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

FCOA		0	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	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	\$0.00

#### USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recines at Risk	Future Yo	Struct	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
Χ				Reserve for Due From Water Operating Fund	\$195,772.00	One-time revenue
	Χ			Overexpenditure of Appropriation Reserves	\$53,041.00	One-time expenditure
	Χ			Anticipated Deficit in Water Operating Fund	\$127,542.00	One-time expenditure

1   Vacant Land     2   Residential     3A/3B Farm	# of Parcels 47 2,167 163 34	erties (October 1, 2014 Valu Assessed Value \$6,229,100.00 \$671,310,500.00 \$132,900,200.00	<u>e)</u> % of Total 0.66% 71.31% 0.00%	Property Tax Assess 15A Public Schools 15B Other Schools	# of Parcels	erties (October 1, 2014 Va Assessed Value \$28,523,200.00	% of Total
1Vacant Land2Residential3A/3B Farm4ACommercial4BIndustrial4CApartments5A/5BRailroad	47 2,167 163 34	\$6,229,100.00 \$671,310,500.00	0.66% 71.31%				
2Residential3A/3BFarm4ACommercial4BIndustrial4CApartments5A/5BRailroad	2,167 163 34	\$671,310,500.00	71.31%		3	\$28 523 200 00	
3A/3B Farm4A Commercial4B Industrial4C Apartments5A/5B Railroad	163 34			15B Other Schools	1	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	37.23%
4ACommercial4BIndustrial4CApartments5A/5BRailroad	34	\$132,900,200.00	0.00%		1	\$4,523,500.00	5.90%
4B Industrial   4C Apartments   5A/5B Railroad	34	\$132,900,200.00		15C Public Property	31	\$20,358,500.00	26.57%
4C Apartments 5A/5B Railroad			14.12%	15D Church and Charities	9	\$14,809,800.00	19.33%
5A/5B Railroad		\$49,336,100.00	5.24%	15E Cemeteries & Graveyards			0.00%
	11	\$81,632,500.00	8.67%	15F Other Exempt	17	\$8,403,200.00	10.97%
			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,422	\$941,408,400.00	100.00%	Total	61	\$76,618,200.00	100.00%
Average Ratio (%), Assessed to True Value	e	98.51%					
Equalized Valuation, Taxable Properties		\$955,647,548.47		Percentage of Exempt vs.			
-				Non-Exempt Properties	2.46%		
Total # of property tax appeals filed in	n 2014	County Tax Board	32.00				
		State Tax Court	15.00				
Number of 2014 County Tax Board decisio	ons appealed to Ta	x Court	6.00				
Number of pending property tax appeals in	11		14.00				
runnoer of pending property tax appears in	State Tax Court		11.00				
Amount paid out by municipality for tax ap	ppeals in 2014		\$93,674.00				
	1						
Prior Budget Year's Payments			ns/Abatements				
	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2014 Total Tax Rate			
G Commercial/Industrial Exemption							
I Dwelling Exemption							
J Dwelling Abatement K New Dwelling/Conversion Exemption							
L New Dwelling/Conversion Exemption							
N Multiple Dwelling Exemption							
O Multiple Dwelling Abatement							
	0	0.00	0.00	0.00			
Total 5 Yr Exemptions/Abatements	0	0.00	Sheet UFB-	0.00			

						USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions													
Prior Budget Yea	r's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax l	Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
						-													
Total Long Term Exemptions -	Column Total	0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		3.00	3.00	0.00	- the Long Term Excliption		\$0.00	\$3.00				\$5.00	\$3.00	\$0.00	Total Long Term Exemption			\$0.00	\$0.00
									She	et UFB-6									Sheet UFB-6C

# 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 Volu	unteers	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 - **<u>Base Pay</u>** 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.

<b>USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS</b>
-------------------------------------------------------

		Current Year	
	Current Year # of	Annual Cost	
	Covered Members	Estimate per	Total Current
	(Medical & Rx)	Employee	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)

		(che	eck applicable	e items)	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Administrator/Clerk	255.00	\$113,588.00	Х		
Chief of Police	266.00	\$158,188.00	Х		
Wallington Employee Association	319.00	\$62,600.00	Х		
PBA	1388.00		Х		
DPW	336.00		Х		
		· · · · · · · · · · · · · · · · · · ·			
Totals	2564.00	\$1,380,057.00			
Total Frenda Deserved	as of and of and 4				
Total Funds Reserved Total Funds App					

UFB-9 Accumulated Absence Liability

	Gross		Net		Current Year	2016	2017	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
-				-				
Local School Debt	\$5,000,959.00	\$5,000,959.00		Utility Fund - Principal	\$82,785.00		\$65,000.00	\$68,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$39,643.00		\$5,320.00	\$2,720.00
				Bond Anticipation Notes - Principal	\$132,718.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$18,276.00			
Water	\$5,176,673.00	\$2,715,233.00		-	\$405,000.00		\$425,000.00	\$6,232,000.00
0				Bonds - Interest	\$270,421.00		\$246,280.00	\$1,742,330.00
0				Loans & Other Debt - Principal	\$11,246.00		\$11,702.00	\$62,134.00
0			\$0.00	Loans & Other Debt - Interest	\$1,875.00	\$1,649.00	\$1,419.00	\$3,468.00
0			\$0.00	-		1 1		
0			\$0.00	Total	\$961,964.00	\$765,871.00	\$754,721.00	\$8,110,652.00
Municipal Purposes				_				
Debt Authorized	\$171,193.00		\$171,193.00	Total Principal	\$631,749.00	\$496,472.00	\$501,702.00	\$6,362,134.00
Notes Outstanding	\$2,947,785.00	\$13,931.00	\$2,933,854.00	Total Interest	\$330,215.00	\$269,399.00	\$253,019.00	\$1,748,518.00
Bonds Outstanding	\$7,487,000.00		\$7,487,000.00	% of Total Current Year Budget	6.92%			
Loans and Other Debt	\$96,554.00		\$96,554.00			4		
	·			Description		Debt Not List	ed Above	
Total (Current Year)	\$20,880,164.00	\$7,730,123.00	\$13,150,041.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	11,586			Total Other				
	<b>*</b> / 22 <b>*</b> /2							
Per Capita Gross Debt	\$1,802.19			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,134.99			Rating	A1	AA		
				Year of Last Rating	2010	2013		
3 Yr. Average Property Valuation	_	\$979,105,478.00						
				Mark "X" if Municipality has n	no bond rating			
t Debt as % of 3 Year Avg Property Valuation 1.34%								
				Sheet UFB-10				

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

## 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	South Hackensack	Snow Plowing/Removal	Hours billed as occurred			
Providing	Wood Ridge		Hours billed as occurred			
Providing	Saddle Brook		Hours billed as occurred			

### **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

### **USER FRIENDLY BUDGET SECTION - Notes**

#### (Press ALT-Enter to go to a new line in each cell)