



# State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0265 Wallington Borough - County of Bergen

Introduced

Municode: 0265

Filename: 0265\_fbi\_2017.xlsm

Website: www.wallingtonnj.org

Phone Number:

973-779-0318

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
Mark	W.	Tomko	12/31/2019	mtomko@wallingtonnj.org

## Chief Administrative Officer

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

Charles	S	Cuccia		wallington.boro@verizon.net
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## Municipal Clerk

Witold	T	Baginski		v.baginski@verizon.net
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## Registered Municipal Accountant

Gary	W	Higgins		ghiggins@lvhcpa.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Dabal	12/31/2019	mdabal@wallingtonnj.org
Bryan		Olkowski	12/31/2017	bolkowski@wallingtonnj.org
Roman		Kruk	12/31/2017	rkruk@wallingtonnj.org
Eugeniusz		Rachelski	12/31/2018	erachelski@wallingtonnj.org
Khaldoun		Androwis	12/31/2018	kandrowis@wallingtonnj.org
Joseph	C	Brunacki IV	12/31/2019	jbrunacki@wallingtonnj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.878	\$8,319,377.00	30.76%	\$2,730.58	Municipal Purpose Tax	ACTUAL	\$8,623,758.00
Municipal Library	0.034	\$320,718.00	1.19%	\$105.74	Municipal Library	ACTUAL	\$328,625.00
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	1.695	\$16,044,883.00	59.32%	\$5,271.45	Local School District	ESTIMATED	\$16,365,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.248	\$2,338,895.31	8.65%	\$771.28	County Purposes	ESTIMATED	\$2,390,000.00
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	\$24,253.97	0.09%	\$9.33	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.858	\$27,048,127.28	100.00%	\$8,888.38	Total ESTIMATED amount to be raised by taxes		\$27,707,383.00
Total Taxable Valuation as of October 1, 2016 \$947,889,600.00					Revenue Anticipated, Excluding Tax Levy		2,990,253.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		11,142,636.00
Current Year Average Residential Assessment \$311,000.00					Total Non-Municipal Tax Levy		\$18,755,000.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$26,907,383.00
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$800,000.00
Prior Year Current Year % Change (+/-)					Total Amount to be Raised by Taxes		\$27,707,383.00
0.878 0.909 3.53%					% of Tax Collections used to Calculate RUT		97.11%
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then		
Prior Year Current Year % Change (+/-) \$ Change (+/-)					reference the statutory exception used	40A:4-41c(1) 3 yr avg	
\$8,319,377.00 \$8,623,758.00 3.66% \$304,381.00					Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2016		26,191,660.00
Prior Year Current Year % Change (+/-) \$ Change (+/-)					Total Tax Levy, CY 2016		27,239,293.00
\$2,730.58 \$2,826.99 3.53% \$96.41					% of Taxes Collected, CY 2016		96.15%
Sheet UFB-1					Delinquent Taxes - December 31, 2016		\$1,022,776.00

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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.50%	\$130,055.00	\$743,374.00	\$873,429.00	\$670,000.00		\$203,429.00					
08	Local Revenue	-0.23%	(\$5,440.00)	\$2,389,140.00	\$2,383,700.00	\$353,200.00		\$2,030,500.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	-40.04%	(\$80,132.00)	\$200,132.00	\$120,000.00	\$120,000.00							
	<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	-70.10%	(\$34,624.00)	\$49,394.00	\$14,770.00	\$14,770.00							
08	Other Special Items	-58.54%	(\$522,231.00)	\$892,060.00	\$369,829.00	\$369,829.00							
15	Receipts from Delinquent Taxes	64.43%	\$309,151.00	\$479,849.00	\$789,000.00	\$789,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.83%	\$397,134.00	\$8,226,624.00	\$8,623,758.00	\$8,623,758.00							
07	Minimum Library Tax	2.47%	\$7,907.00	\$320,718.00	\$328,625.00	\$328,625.00							
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!	\$0.00		\$0.00								
	Total	1.44%	\$201,820.00	\$13,974,745.00	\$14,176,565.00	\$11,942,636.00	\$0.00	\$2,233,929.00	\$0.00	\$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	Water Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time												
20	General Government	3.00	9.00	-4.23%	(\$27,635.00)	\$653,909.00	\$626,274.00	\$626,274.00							
21	Land-Use Administration	2.00		0.02%	\$4.00	\$20,129.00	\$20,133.00	\$20,133.00							
22	Uniform Construction Code		5.00	87.95%	\$63,819.00	\$72,562.00	\$136,381.00	\$136,381.00							
23	Insurance			10.54%	\$202,472.00	\$1,921,608.00	\$2,124,080.00	\$2,124,080.00							
25	Public Safety	20.00		-2.72%	(\$99,129.00)	\$3,639,126.00	\$3,539,997.00	\$3,530,053.00	\$9,944.00						
26	Public Works	7.00		0.04%	\$1,040.00	\$2,951,846.00	\$2,952,886.00	\$1,052,200.00	\$4,826.00		\$1,895,860.00				
27	Health and Human Services	2.00		1.87%	\$2,542.00	\$135,787.00	\$138,329.00	\$138,329.00							
28	Parks and Recreation	1.00	5.00	-20.61%	(\$23,879.00)	\$115,879.00	\$92,000.00	\$92,000.00							
29	Education (including Library)	2.00	4.00	2.47%	\$7,907.00	\$320,718.00	\$328,625.00	\$328,625.00							
30	Unclassified			-76.13%	(\$25,509.00)	\$33,509.00	\$8,000.00	\$8,000.00							
31	Utilities and Bulk Purchases			-4.05%	(\$42,579.00)	\$1,050,542.00	\$1,007,963.00	\$1,007,963.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$11,800.00	\$11,800.00	\$11,800.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			2.34%	\$23,279.00	\$994,625.00	\$1,017,904.00	\$942,404.00			\$75,500.00				
37	Judgements			#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00							
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	3.00	7.06%	\$6,649.00	\$94,134.00	\$100,783.00	\$100,783.00							
44	Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00							
45	Debt			2.76%	\$29,116.00	\$1,053,276.00	\$1,082,392.00	\$904,931.00			\$177,461.00				
46	Deferred Charges			2487.35%	\$114,418.00	\$4,600.00	\$119,018.00	\$33,910.00			\$85,108.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.56%	\$20,000.00	\$780,000.00	\$800,000.00	\$800,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		39.00	26.00	1.89%	\$262,515.00	\$13,914,050.00	\$14,176,565.00	\$11,927,866.00	\$14,770.00	\$0.00	\$2,233,929.00	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$5,464,000.00	0.58%
2 Residential	2,172	\$674,337,800.00	71.14%
3A/3B Farm			0.00%
4A Commercial	161	\$137,183,500.00	14.47%
4B Industrial	35	\$49,506,000.00	5.22%
4C Apartments	21	\$81,408,300.00	8.59%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,432	\$947,899,600.00	100.00%

Average Ratio (%), Assessed to True Value	96.01%
Equalized Valuation, Taxable Properties	\$987,292,573.69

Total # of property tax appeals filed in 2016	County Tax Board	50.00
	State Tax Court	13.00
Number of 2016 County Tax Board decisions appealed to Tax Court		14.00
Number of pending property tax appeals in State Tax Court		27.00

Amount paid out by municipality for tax appeals in 2016	\$297,485.90
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$28,523,200.00	37.71%
15B Other Schools	1	\$4,523,500.00	5.98%
15C Public Property	42	\$25,549,800.00	33.77%
15D Church and Charities	9	\$14,809,800.00	19.58%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	5	\$2,241,600.00	2.96%
Total	60	\$75,647,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		7.98%	

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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[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		7.00	20,954.00	\$20,100.00				\$854.00
Supervisory Staff (Department Heads & Managers)	2.00		314,780.00	\$188,624.00		\$28,444.00	\$89,700.00	\$8,012.00
Police Officers (Including Superior Officers)	20.00		5,117,617.00	\$2,783,545.00	\$200,000.00	\$692,135.00	\$1,323,708.00	\$118,229.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		884,625.00	\$487,860.00	\$75,000.00	\$69,043.00	\$232,001.00	\$20,721.00
All Other Non-Union Employees not listed above	10.00	19.00	694,801.00	\$416,344.00		\$62,782.00	\$197,991.00	\$17,684.00
Totals	39.00	26.00	7,032,777.00	\$3,896,473.00	\$275,000.00	\$852,404.00	\$1,843,400.00	\$165,500.00

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	12.00	\$18,348.00	\$220,176.00	11.00	\$17,628.00	\$193,908.00
Parent & Child	3.00	\$26,520.00	\$79,560.00	3.00	\$25,272.00	\$75,816.00
Employee & Spouse (or Partner)	9.00	\$41,160.00	\$370,440.00	6.00	\$39,888.00	\$239,328.00
Family	24.00	\$46,608.00	\$1,118,592.00	18.00	\$44,472.00	\$800,496.00
Employee Cost Sharing Contribution (enter as negative - )			(\$300,000.00)			(\$200,000.00)
Subtotal	48.00		\$1,488,768.00	38.00		\$1,109,548.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	5	\$11,664.00	\$58,320.00			\$0.00
Parent & Child			\$0.00	1	\$25,272.00	\$25,272.00
Employee & Spouse (or Partner)	5	\$23,328.00	\$116,640.00	4	\$39,888.00	\$159,552.00
Family			\$0.00	5	\$44,472.00	\$222,360.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	10.00		\$174,960.00	10.00		\$407,184.00
GRAND TOTAL	58.00		\$1,663,728.00	48.00		\$1,516,732.00

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)?

NO
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)**

	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	(check applicable items)  Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrator/Clerk	281.00	\$142,115.75	X		
Tax Collector	109.00	\$23,996.35	X		
Police Chief	220.10	\$174,451.26	X		
Superintendent of Public Works	162.50	\$48,750.00	X		
PBA	1565.47	\$1,120,541.07	X		
DPW	182.00	\$41,043.72	X		
Wallington Employee Association	299.25	\$55,472.22	X		
Totals	2819.32	\$1,606,370.37			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

### UFB-9 Accumulated Absence Liability



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

Gross Debt				Current Year		2018		2019		All Additional Future	
Deductions				Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$4,372,000.00	\$4,372,000.00	\$0.00	Utility Fund - Principal	\$118,229.00	\$68,000.00					
Regional School Debt			\$0.00	Utility Fund - Interest	\$59,232.00	\$2,720.00					
				Bond Anticipation Notes - Principal	\$184,955.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$35,575.00						
Water	\$5,185,359.00	\$5,185,359.00	\$0.00	Bonds - Principal	\$425,000.00	\$422,000.00	\$450,000.00	\$5,360,000.00			
0			\$0.00	Bonds - Interest	\$246,280.00	\$232,530.00	\$218,900.00	\$1,290,900.00			
0			\$0.00	Loans & Other Debt - Principal	\$11,702.00	\$11,937.00	\$12,177.00	\$38,021.00			
0			\$0.00	Loans & Other Debt - Interest	\$1,419.00	\$1,183.00	\$943.00	\$1,342.00			
0			\$0.00								
0			\$0.00	Total	\$1,082,392.00	\$738,370.00	\$682,020.00	\$6,690,263.00			
Municipal Purposes				Total Principal	\$739,886.00	\$501,937.00	\$462,177.00	\$5,398,021.00			
Debt Authorized	\$1,362,354.00		\$1,362,354.00	Total Interest	\$342,506.00	\$236,433.00	\$219,843.00	\$1,292,242.00			
Notes Outstanding	\$3,532,099.00	\$69,506.00	\$3,462,593.00	% of Total Current Year Budget	7.64%						
Bonds Outstanding	\$6,657,000.00		\$6,657,000.00								
Loans and Other Debt	\$73,837.00		\$73,837.00								
Total (Current Year)	\$21,182,649.00	\$9,626,865.00	\$11,555,784.00								
Population (2010 census)	11,586										
Per Capita Gross Debt	\$1,828.30										
Per Capita Net Debt	\$997.39										
3 Yr. Average Property Valuation		\$968,588,054.33									
Net Debt as % of 3 Year Avg Property Valuation		1.19%									

## 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)
