



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0265 Wallington Borough - County of Bergen

Adopted

Municode: 0265

Filename: 0265_fba_2018.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

Victor		Polce		vpolce@wallingtonnj.org
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Chief Financial Officer

Judith		Tutela		cmfo@wallingtonnj.org
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Municipal Clerk

Witold	T.	Baginski		wbaginski@wallingtonnj.org
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Registered Municipal Accountant

Paul	W.	Garbarini		officemgr@garbarinicpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Bryan		Olkowski	12/31/2020	bolkowski@wallingtonnj.org
Wendy Su		Ivanicki	12/31/2020	wivanicki@wallingtonnj.org
Melissa		Dabal	12/31/2019	mdabal@wallingtonnj.org
Joseph	C.	Brunacki IV	12/31/2019	jbrunacki@wallingtonnj.org
Khaldoun		Androwis	12/31/2018	kandrowis@wallingtonnj.org
Eugeniusz		Rachelski	12/31/2018	erachelski@wallingtonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.900	\$8,548,184.00	30.89%	\$2,775.11
Municipal Library	0.035	\$328,625.00	1.19%	\$107.92
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.718	\$16,309,286.00	58.93%	\$5,297.37
Regional School District			0.00%	\$0.00
County Purposes	0.252	\$2,388,286.00	8.63%	\$777.03
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$99,317.00	0.36%	\$30.83
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.915	\$27,673,698.00	100.00%	\$8,988.26

Total Taxable Valuation as of	October 1, 2017	\$952,772,363.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$308,345.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.900	0.916	1.78%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,548,184.00	\$8,727,761.00	2.10%	\$179,577.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,775.11	\$2,824.44	1.78%	\$49.34

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$8,727,761.00
Municipal Library	ACTUAL	\$350,009.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$16,700,000.00
Regional School District		
County Purposes	ESTIMATED	\$2,445,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$100,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$28,322,770.00
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Revenue Anticipated, Excluding Tax Levy	3,635,719.00
Budget Appropriations, before Reserve for Uncollected Taxes	11,713,489.00
Total Non-Municipal Tax Levy	\$19,245,000.00
Amount to be Raised by Taxes - Before RUT	\$27,322,770.00
Reserve for Uncollected Taxes (RUT)	\$909,065.09
Total Amount to be Raised by Taxes	\$28,231,835.09

% of Tax Collections used to Calculate RUT	96.78%
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If % used exceeds the actual collection % then reference the statutory exception used	40A:4-41c(1) 3 yr avg
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Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2017	26,677,312.00
Total Tax Levy, CY 2017	27,739,043.00
% of Taxes Collected, CY 2017	96.17%
Delinquent Taxes - December 31, 2017	\$836,242.00

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	-12.56%	(\$115,318.00)	\$918,429.00	\$803,111.00	\$522,400.00		\$280,711.00					
08	Local Revenue	-1.37%	(\$35,206.00)	\$2,564,430.00	\$2,529,224.00	\$446,724.00		\$2,082,500.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	-1.67%	(\$1,698.00)	\$101,698.00	\$100,000.00	\$100,000.00							
	<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	1262.02%	\$186,400.00	\$14,770.00	\$201,170.00	\$201,170.00							
08	Other Special Items	111.19%	\$364,313.00	\$327,658.00	\$691,971.00	\$691,971.00							
15	Receipts from Delinquent Taxes	19.58%	\$163,758.00	\$836,242.00	\$1,000,000.00	\$1,000,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.50%	\$375,963.00	\$8,351,798.00	\$8,727,761.00	\$8,727,761.00							
07	Minimum Library Tax	6.51%	\$21,384.00	\$328,625.00	\$350,009.00	\$350,009.00							
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	6.80%	\$959,596.00	\$14,117,104.00	\$15,076,700.00	\$12,713,489.00	\$0.00	\$2,363,211.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	4.00	11.00	10.28%	\$66,897.00	\$650,924.00	\$717,821.00	\$717,821.00								
21	Land-Use Administration	1.00		-13.72%	(\$2,783.00)	\$20,283.00	\$17,500.00	\$17,500.00								
22	Uniform Construction Code		5.00	29.59%	\$21,119.00	\$71,381.00	\$92,500.00	\$92,500.00								
23	Insurance			-2.03%	(\$42,400.00)	\$2,084,080.00	\$2,041,680.00	\$2,041,680.00								
25	Public Safety	23.00		3.98%	\$144,793.00	\$3,642,241.00	\$3,787,034.00	\$3,616,200.00	\$170,834.00							
26	Public Works	8.00	1.00	-2.66%	(\$29,499.00)	\$1,107,026.00	\$1,077,527.00	\$1,030,200.00	\$47,327.00							
27	Health and Human Services	2.00	1.00	-38.59%	(\$54,429.00)	\$141,029.00	\$86,600.00	\$86,600.00								
28	Parks and Recreation	1.00	17.00	2.60%	\$2,000.00	\$77,000.00	\$79,000.00	\$79,000.00								
29	Education (including Library)	2.00	4.00	6.51%	\$21,384.00	\$328,625.00	\$350,009.00	\$350,009.00								
30	Unclassified			0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
31	Utilities and Bulk Purchases			2.61%	\$25,537.00	\$976,963.00	\$1,002,500.00	\$1,002,500.00								
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			8.13%	\$76,575.00	\$942,404.00	\$1,018,979.00	\$1,018,979.00								
37	Judgements			100.00%	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00								
42	Shared Services			#DIV/0!	\$74,000.00	\$0.00	\$74,000.00	\$74,000.00								
43	Court and Public Defender	2.00	3.00	-30.54%	(\$30,783.00)	\$100,783.00	\$70,000.00	\$70,000.00								
44	Capital			-50.00%	(\$25,000.00)	\$50,000.00	\$25,000.00	\$25,000.00								
45	Debt			14.26%	\$129,073.00	\$904,931.00	\$1,034,004.00	\$1,034,004.00								
46	Deferred Charges			476.82%	\$164,943.00	\$34,592.00	\$199,535.00	\$199,535.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			25.00%	\$200,000.00	\$800,000.00	\$1,000,000.00	\$1,000,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		43.00	42.00	6.28%	\$751,427.00	\$11,962,062.00	\$12,713,489.00	\$12,495,328.00	\$218,161.00	\$0.00	\$0.00	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	42	\$5,319,000.00	0.56%
2 Residential	2,173	\$677,665,000.00	71.24%
3A/3B Farm			0.00%
4A Commercial	161	\$137,034,600.00	14.41%
4B Industrial	34	\$49,869,200.00	5.24%
4C Apartments	21	\$81,408,300.00	8.56%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,431	\$951,296,100.00	100.00%

Average Ratio (%), Assessed to True Value	90.41%
Equalized Valuation, Taxable Properties	\$1,052,202,300.63

Total # of property tax appeals filed in 2017	County Tax Board	10.00
	State Tax Court	15.00
Number of 2017 County Tax Board decisions appealed to Tax Court		15.00
Number of pending property tax appeals in State Tax Court		19.00

Amount paid out by municipality for tax appeals in 2017	\$81,600.12
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Property Tax Assessments - Exempt Properties (October 1, 2017 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		7.95%	

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 2017 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

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		7.00	21,315.00	\$20,300.00				\$1,015.00
Supervisory Staff (Department Heads & Managers)	1.00	2.00	138,680.30	\$105,046.00		\$15,757.00	\$12,625.00	\$5,252.30
Police Officers (Including Superior Officers)	23.00		4,903,802.00	\$2,809,500.00	\$250,000.00	\$760,151.00	\$943,676.00	\$140,475.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		954,616.40	\$527,582.00	\$80,000.00	\$79,137.30	\$241,518.00	\$26,379.10
All Other Non-Union Employees not listed above	11.00	33.00	896,475.20	\$443,891.00		\$66,583.65	\$363,806.00	\$22,194.55
Totals	43.00	42.00	6,914,888.90	\$3,906,319.00	\$330,000.00	\$921,628.95	\$1,561,625.00	\$195,315.95

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	13.00	\$17,568.00	\$228,384.00	12.00	\$18,348.00	\$220,176.00
Parent & Child	3.00	\$25,236.00	\$75,708.00	3.00	\$26,520.00	\$79,560.00
Employee & Spouse (or Partner)	11.00	\$39,744.00	\$437,184.00	9.00	\$41,160.00	\$370,440.00
Family	23.00	\$44,388.00	\$1,020,924.00	24.00	\$46,608.00	\$1,118,592.00
Employee Cost Sharing Contribution (enter as negative -)			(\$236,000.00)			(\$300,000.00)
Subtotal	50.00		\$1,526,200.00	48.00		\$1,488,768.00
<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	9	\$12,036.00	\$108,324.00	5	\$11,664.00	\$58,320.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	5	\$23,328.00	\$116,640.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	9.00		\$108,324.00	10.00		\$174,960.00
GRAND TOTAL	59.00		\$1,634,524.00	58.00		\$1,663,728.00

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrator/Clerk	282.50	\$114,245.83	X		
Tax Collector	126.00	\$28,555.38	X		
Police Chief - Carmello Imbruglia	336.63	\$268,297.48	X		
Superintendent of Public Works - Raymond Dynes	181.50	\$56,640.71	X		
PBA	1560.63	\$1,070,343.67	X		
DPW	197.50	\$48,579.50	X		
Wallington Employee Association	349.25	\$65,737.08	X		
Totals	3034.01	\$1,652,399.65			
Total Funds Reserved as of end of 2017		\$0.00			
Total Funds Appropriated in 2018		\$0.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$4,052,000.00	\$4,052,000.00	\$0.00	
Regional School Debt					\$0.00	
Utility Fund Debt						
Water			\$5,067,130.00	\$5,067,130.00	\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes						
Debt Authorized			\$1,047,618.00		\$1,047,618.00	
Notes Outstanding			\$462,500.00	\$250,000.00	\$212,500.00	
Bonds Outstanding			\$10,319,000.00		\$10,319,000.00	
Loans and Other Debt			\$62,134.00		\$62,134.00	
Total (Current Year)			\$21,010,382.00	\$9,369,130.00	\$11,641,252.00	
Population (2010 census)			11,586			
Per Capita Gross Debt			\$1,813.43			
Per Capita Net Debt			\$1,004.77			
3 Yr. Average Property Valuation				\$997,718,054.00		
Net Debt as % of 3 Year Avg Property Valuation				1.17%		
Utility Fund - Principal			\$164,225.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$135,963.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal			\$43,618.00			
Bond Anticipation Notes - Interest			\$10,410.00			
Bonds - Principal			\$647,000.00	\$750,000.00	\$775,000.00	\$8,147,000.00
Bonds - Interest			\$319,855.00	\$301,725.00	\$282,225.00	\$1,431,050.00
Loans & Other Debt - Principal			\$11,938.00	\$12,178.00	\$12,422.00	\$25,599.00
Loans & Other Debt - Interest			\$1,183.00	\$943.00	\$699.00	\$643.00
Total			\$1,334,192.00	\$1,064,846.00	\$1,070,346.00	\$9,604,292.00
Total Principal			\$866,781.00	\$762,178.00	\$787,422.00	\$8,172,599.00
Total Interest			\$467,411.00	\$302,668.00	\$282,924.00	\$1,431,693.00
% of Total Current Year Budget			10.49%			
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			A1	AA		
Year of Last Rating			2010	2013		
Mark "X" if Municipality has no bond rating						

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)
