



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Adopted

Municode:

Filename: 0265_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Dabal	12/31/2023	mdabal@wallingtonnj.org

Chief Administrative Officer

Hector		Olmo		holmo@wallingtonnj.org
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Chief Financial Officer

Judith		Tutela		cmfo@wallingtonnj.org
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Municipal Clerk

Gregory		Zagaja		gzagaja@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
Wendy	Su	Ivanicki	12/31/2023	wivanicki@wallingtonnj.org
Tomasz		Sadecki	12/31/2023	tsadecki@wallingtonnj.org
Tomasz		Orzechowski	12/31/2022	torzechowski@wallingtonnj.org
Susanne		Preinfalk	12/31/2022	spreinfalk@wallingtonnj.org
Khaldoun		Androwis	12/31/2021	kandrowis@wallingtonnj.org
Eugeniusz		Rachelski	12/31/2021	erachelski@wallingtonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	1.004	\$9,670,454.00	32.55%	\$3,150.00	Municipal Purpose Tax	ESTIMATED	\$9,765,158.00					
Municipal Library	0.040	\$383,608.00	1.29%	\$125.00	Municipal Library	ACTUAL	\$404,924.00					
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space							
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture							
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)							
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)							
Local School District	1.741	\$16,769,394.00	56.44%	\$5,464.00	Local School District	ESTIMATED	\$17,189,000.00					
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District							
County Purposes	0.288	\$2,773,243.00	9.33%	\$903.00	County Purposes	ESTIMATED	\$2,842,900.00					
County Library	0.000	\$0.00	0.00%	\$0.00	County Library							
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health							
County Open Space	0.012	\$116,192.00	0.39%	\$38.00	County Open Space	ESTIMATED	\$119,100.00					
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2020 Budget)					3.085		\$29,712,891.00	100.00%	\$9,680.00	Total ESTIMATED amount to be raised by taxes	\$30,321,082.00	
Total Taxable Valuation as of October 1, 2020					\$965,171,934.00		Revenue Anticipated, Excluding Tax Levy				3,158,200.72	
(To be used to calculate the current year tax rate)							Budget Appropriations, before Reserve for Uncollected Taxes				12,578,282.50	
Current Year Average Residential Assessment					\$315,145.00		Total Non-Municipal Tax Levy				\$20,151,000.00	
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year	Current Year	% Change (+/-)										
1.004	1.012	0.80%										
Comparison - Municipal Purposes Tax Levy												
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)									
\$9,670,454.00	\$9,765,158.00	0.98%	\$94,704.00									
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)									
\$3,150.00	\$3,189.27	1.25%	\$39.27									
					Tax Collections - ACTUAL as of Prior Year							
					Total Tax Revenue, Collections CY 2020							29,332,302.44
					Total Tax Levy, CY 2020							29,791,205.31
					% of Taxes Collected, CY 2020							98.46%
					Delinquent Taxes - December 31, 2020							\$341,335.00

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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	-16.43%	(\$156,060.00)	\$950,000.00	\$793,940.00	\$543,940.00			\$250,000.00				
08	Local Revenue	17.45%	\$458,268.35	\$2,626,621.17	\$3,084,889.52	\$904,889.52			\$2,180,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	8.21%	\$8,575.00	\$104,388.00	\$112,963.00	\$112,963.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-78.45%	(\$183,745.87)	\$234,218.96	\$50,473.09	\$50,473.09							
08	Other Special Items	35.24%	\$142,156.65	\$403,424.46	\$545,581.11	\$545,581.11							
15	Receipts from Delinquent Taxes	-44.61%	(\$263,252.77)	\$590,152.77	\$326,900.00	\$326,900.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.74%	(\$274,708.56)	\$10,039,865.93	\$9,765,157.37	\$9,765,157.37							
07	Minimum Library Tax	5.56%	\$21,316.10	\$383,608.31	\$404,924.41	\$404,924.41							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.55%	(\$247,451.10)	\$16,005,733.60	\$15,758,282.50	\$13,328,282.50	\$0.00	\$0.00	\$2,430,000.00	\$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	4.00	12.00	-27.67%	(\$302,800.00)	\$1,094,500.00	\$791,700.00	\$791,700.00								
21	Land-Use Administration			37.59%	\$7,950.00	\$21,150.00	\$29,100.00	\$29,100.00								
22	Uniform Construction Code		6.00	0.00%	\$0.00	\$62,000.00	\$62,000.00	\$62,000.00								
23	Insurance			-14.44%	(\$260,000.00)	\$1,800,000.00	\$1,540,000.00	\$1,540,000.00								
25	Public Safety	24.00	16.00	-1.61%	(\$67,306.01)	\$4,177,936.50	\$4,110,630.49	\$4,075,800.00	\$34,830.49							
26	Public Works	8.00	3.00	-3.93%	(\$58,492.00)	\$1,488,492.00	\$1,430,000.00	\$1,430,000.00								
27	Health and Human Services	1.00		-1.10%	(\$650.00)	\$59,000.00	\$58,350.00	\$58,350.00								
28	Parks and Recreation	1.00	19.00	-25.63%	(\$18,200.00)	\$71,000.00	\$52,800.00	\$52,800.00								
29	Education (including Library)	2.00	8.00	5.56%	\$21,316.10	\$383,608.31	\$404,924.41	\$404,924.41								
30	Unclassified			444.46%	\$46,531.00	\$10,469.00	\$57,000.00	\$57,000.00								
31	Utilities and Bulk Purchases			-4.78%	(\$139,378.00)	\$2,918,053.00	\$2,778,675.00	\$985,000.00				\$1,793,675.00				
32	Landfill / Solid Waste Disposal			-64.77%	(\$32,429.86)	\$50,072.46	\$17,642.60	\$2,000.00	\$15,642.60							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.94%	\$116,529.00	\$1,172,791.00	\$1,289,320.00	\$1,197,320.00				\$92,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			54.76%	\$59,020.00	\$107,780.00	\$166,800.00	\$166,800.00								
43	Court and Public Defender	1.00	1.00	-66.53%	(\$39,760.00)	\$59,760.00	\$20,000.00	\$20,000.00								
44	Capital			52.00%	\$13,000.00	\$25,000.00	\$38,000.00	\$38,000.00								
45	Debt			-5.84%	(\$77,592.00)	\$1,328,132.00	\$1,250,540.00	\$1,092,015.00				\$158,525.00				
46	Deferred Charges			25.80%	\$114,996.74	\$445,803.26	\$560,800.00	\$525,000.00				\$35,800.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$750,000.00	\$750,000.00	\$750,000.00								
55	Surplus General Budget			250.00%	\$250,000.00	\$100,000.00	\$350,000.00					\$350,000.00				
Total		41.00	65.00	-2.28%	(\$367,265.03)	\$16,125,547.53	\$15,758,282.50	\$13,277,809.41	\$50,473.09	\$0.00	\$0.00	\$2,430,000.00	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	43	\$21,934,800.00	2.27%
2 Residential	2,171	\$684,180,600.00	70.89%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	159	\$122,033,300.00	12.64%
4B Industrial	33	\$48,877,600.00	5.06%
4C Apartments	22	\$86,812,800.00	8.99%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,332,834.00	0.14%
Total	2,429	\$965,171,934.00	100.00%

Average Ratio (%), Assessed to True Value	79.26%
Equalized Valuation, Taxable Properties	\$1,217,728,909.92

Total # of property tax appeals filed in 2020	County Tax Board	19.00
	State Tax Court	17.00
Number of 2020 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		41.00

Amount paid out by municipality for tax appeals in 2020	\$11,507.91
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$28,523,200.00	37.33%
15B Other Schools	1	\$4,523,500.00	5.92%
15C Public Property	42	\$25,549,800.00	33.44%
15D Church and Charities	9	\$14,809,800.00	19.38%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	5	\$2,995,400.00	3.92%
Total	60	\$76,401,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		7.92%	

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		N/A		
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

[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	20,855.00	\$19,400.00	\$0.00	\$0.00	\$0.00	\$1,455.00
Supervisory Staff (Department Heads & Managers)	1.00	2.00	242,884.79	\$188,151.36	\$0.00	\$13,000.00	\$27,622.08	\$14,111.35
Police Officers (Including Superior Officers)	24.00		4,978,102.84	\$3,300,000.00	\$205,000.00	\$950,043.00	\$275,559.84	\$247,500.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	8.00	3.00	415,522.72	\$169,600.00	\$60,000.00	\$57,138.00	\$116,064.72	\$12,720.00
All Other Non-Union Employees not listed above	8.00	53.00	627,256.77	\$323,142.48	\$0.00	\$57,139.00	\$222,739.60	\$24,235.69
Totals	41.00	65.00	6,284,622.12	\$4,000,293.84	\$265,000.00	\$1,077,320.00	\$641,986.24	\$300,022.04

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.00	\$13,008.00	\$104,064.00	6.00	\$14,704.00	\$88,224.00
Parent & Child	1.00	\$13,296.00	\$13,296.00	1.00	\$24,048.00	\$24,048.00
Employee & Spouse (or Partner)	8.00	\$31,431.00	\$251,448.00	7.00	\$30,797.14	\$215,579.98
Family	19.00	\$25,155.16	\$477,948.04	18.00	\$30,146.00	\$542,628.00
Employee Cost Sharing Contribution (enter as negative -)			(\$204,769.80)			(\$207,960.36)
Subtotal	36.00		\$641,986.24	32.00		\$662,519.62
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$31,981.20	\$319,812.00	10	\$36,567.60	\$365,676.00
Parent & Child	1	\$24,660.00	\$24,660.00	1	\$24,948.00	\$24,948.00
Employee & Spouse (or Partner)	13	\$9,540.00	\$124,020.00	14	\$11,784.86	\$164,988.04
Family	5	\$36,823.20	\$184,116.00	5	\$43,260.00	\$216,300.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	29.00		\$652,608.00	30.00		\$771,912.04
GRAND TOTAL	65.00		\$1,294,594.24	62.00		\$1,434,431.66

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

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
Wallington Employee Association	498.50	\$61,524.63	X		
PBA	2560.16	\$1,383,358.85	X		
DPW	488.00	\$83,241.92	X		
Totals	3546.66	\$1,528,125.40			
Total Funds Reserved as of end of 2020		\$0.00			
Total Funds Appropriated in 2021		\$0.00			

UFB-9 Accumulated Absence Liability

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

				Current Year					2022	2023	All Additional Future
		Gross Debt	Deductions	Net Debt			Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$3,172,000.00	\$3,172,000.00	\$0.00	Utility Fund - Principal		\$96,225.00				
Regional School Debt				\$0.00	Utility Fund - Interest		\$62,300.00				
				Bond Anticipation Notes - Principal		\$63,689.00					
Utility Fund Debt					Bond Anticipation Notes - Interest		\$16,621.00				
Arts and Culture				\$0.00	Bonds - Principal		\$740,000.00	\$775,000.00	\$825,000.00	\$5,237,000.00	
Water		\$5,424,655.00	\$5,424,655.00	\$0.00	Bonds - Interest		\$254,535.00	\$221,325.00	\$197,325.00	\$642,975.00	
0				\$0.00	Loans & Other Debt - Principal		\$13,121.08	\$12,926.43	\$0.00	\$0.00	
0				\$0.00	Loans & Other Debt - Interest		\$4,048.92	\$194.21	\$0.00	\$0.00	
0				\$0.00							
0				\$0.00	Total		\$1,250,540.00	\$1,009,445.64	\$1,022,325.00	\$5,879,975.00	
Municipal Purposes					Total Principal		\$913,035.08	\$787,926.43	\$825,000.00	\$5,237,000.00	
Debt Authorized		\$1,905,431.00		\$1,905,431.00	Total Interest		\$337,504.92	\$221,519.21	\$197,325.00	\$642,975.00	
Notes Outstanding		\$1,662,003.00		\$1,662,003.00	% of Total Current Year Budget		7.94%				
Bonds Outstanding		\$7,577,000.00		\$7,577,000.00							
Loans and Other Debt		\$25,598.00	\$420,623.00	-\$395,025.00							
Total (Current Year)		\$19,766,687.00	\$9,017,278.00	\$10,749,409.00	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	2020				
				Mark "X" if Municipality has no bond rating							
Population (2010 census)		11,586									
Per Capita Gross Debt		\$1,706.08									
Per Capita Net Debt		\$927.79									
3 Yr. Average Property Valuation			\$1,150,326,555.67								
Net Debt as % of 3 Year Avg Property Valuation			0.93%								
				Sheet UFB-10							

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)
