



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0265\_fba\_2019.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark	W.	Tomko	12/31/2019	mtomko@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**

Agnieszka		Brynczka		abrynczka@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
Melissa		Dabal	12/31/2019	mdabal@wallingtonnj.org
Joseph	C.	Brunacki IV	12/31/2019	jbrunacki@wallingtonnj.org
Bryan		Olkowski	12/31/2020	bolkowski@wallingtonnj.org
Wendy Su		Ivanicki	12/31/2020	wivanicki@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**

<b>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>				
	<b>Calendar Year Tax Rate</b>	<b>Calendar Year Tax Levy</b>	<b>% of Total Levy</b>	<b>Avg Residential Taxpayer Impact</b>
Municipal Purpose Tax	0.916	\$8,727,761.00	31.04%	\$2,857.00
Municipal Library	0.037	\$350,009.00	1.24%	\$115.00
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	1.727	\$16,456,500.00	58.52%	\$5,386.00
Regional School District			0.00%	\$0.00
County Purposes	0.261	\$2,482,246.00	8.83%	\$812.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$105,798.00	0.38%	\$35.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.952</b>	<b>\$28,122,314.00</b>	<b>100.00%</b>	<b>\$9,205.00</b>

Total Taxable Valuation as of	October 1, 2018	<u>\$957,727,654.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$313,381.00</u>

**Prior Year to Current Year Comparison**

<b>Comparison - Municipal Purposes Tax Rate</b>		
Prior Year	Current Year	% Change (+/-)
0.916	0.942	2.84%

<b>Comparison - Municipal Purposes Tax Levy</b>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,727,761.00	\$9,023,413.00	3.39%	\$295,652.00

<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,857.00	\$2,952.05	3.33%	\$95.05

<b>Current Year 2019 Budget</b>		
<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
Municipal Purpose Tax	ESTIMATED	\$9,023,413.00
Municipal Library	ACTUAL	\$363,222.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$16,870,000.00
Regional School District		
County Purposes	ESTIMATED	\$2,544,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$108,500.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$28,909,135.00</b>

Revenue Anticipated, Excluding Tax Levy	3,738,373.00
Budget Appropriations, before Reserve for Uncollected Taxes	12,205,008.00
Total Non-Municipal Tax Levy	19,522,500.00
Amount to be Raised by Taxes - Before RUT	27,989,135.00
Reserve for Uncollected Taxes (RUT)	919,287.85
<b>Total Amount to be Raised by Taxes</b>	<b>\$28,908,422.85</b>

% of Tax Collections used to Calculate RUT	<u>96.82%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

<b>Tax Collections - ACTUAL as of Prior Year</b>	
Total Tax Revenue, Collections CY 2018	27,298,397.30
Total Tax Levy, CY 2018	28,195,156.26
% of Taxes Collected, CY 2018	<u>96.82%</u>
Delinquent Taxes - December 31, 2018	<u>\$853,755.02</u>

**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	17.67%	\$141,889.00	\$803,111.00	\$945,000.00	\$745,000.00		\$200,000.00					
08	Local Revenue	3.62%	\$91,629.00	\$2,529,224.00	\$2,620,853.00	\$534,103.00		\$2,086,750.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	-2.70%	(\$2,700.00)	\$100,000.00	\$97,300.00	\$97,300.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
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	-69.24%	(\$495,947.28)	\$716,298.28	\$220,351.00	\$220,351.00							
08	Other Special Items	3.96%	\$27,394.00	\$691,971.00	\$719,365.00	\$719,365.00							
15	Receipts from Delinquent Taxes	-12.40%	(\$124,000.00)	\$1,000,000.00	\$876,000.00	\$876,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	4.09%	\$356,652.00	\$8,727,761.00	\$9,084,413.00	\$9,084,413.00							
07	Minimum Library Tax	3.78%	\$13,213.00	\$350,009.00	\$363,222.00	\$363,222.00							
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								
	<b>Total</b>	<b>0.05%</b>	<b>\$8,129.72</b>	<b>\$15,591,828.28</b>	<b>\$15,599,958.00</b>	<b>\$13,313,208.00</b>	<b>\$0.00</b>	<b>\$2,286,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility
20	General Government	3.00	13.00	-9.01%	(\$78,121.00)	\$867,521.00	\$789,400.00	\$789,400.00							
21	Land-Use Administration			-38.85%	(\$23,735.00)	\$61,100.00	\$37,365.00	\$37,365.00							
22	Uniform Construction Code		6.00	-1.31%	(\$1,000.00)	\$76,600.00	\$75,600.00	\$75,600.00							
23	Insurance			17.30%	\$300,835.46	\$1,738,444.54	\$2,039,280.00	\$2,039,280.00							
25	Public Safety	22.00	18.00	7.77%	\$291,436.81	\$3,751,019.19	\$4,042,456.00	\$3,944,181.00	\$98,275.00						
26	Public Works	8.00	1.00	-15.47%	(\$240,800.55)	\$1,556,145.55	\$1,315,345.00	\$1,175,800.00	\$139,545.00						
27	Health and Human Services	1.00		-43.52%	(\$55,100.00)	\$126,600.00	\$71,500.00	\$71,500.00							
28	Parks and Recreation	1.00	19.00	-55.41%	(\$105,000.00)	\$189,500.00	\$84,500.00	\$84,500.00							
29	Education (including Library)	4.00	6.00	-0.76%	(\$2,787.00)	\$366,009.00	\$363,222.00	\$363,222.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			0.92%	\$27,146.00	\$2,946,500.00	\$2,973,646.00	\$1,026,000.00		\$1,947,646.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			15.20%	\$166,349.00	\$1,094,479.00	\$1,260,828.00	\$1,170,828.00		\$90,000.00					
37	Judgements			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
42	Shared Services			27.08%	\$20,580.00	\$76,000.00	\$96,580.00	\$96,580.00							
43	Court and Public Defender	1.00	3.00	-33.04%	(\$37,000.00)	\$112,000.00	\$75,000.00	\$75,000.00							
44	Capital			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
45	Debt			4.91%	\$65,508.00	\$1,334,852.00	\$1,400,360.00	\$1,159,132.00		\$241,228.00					
46	Deferred Charges			-96.06%	(\$192,182.00)	\$200,058.00	\$7,876.00			\$7,876.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-7.80%	(\$78,000.00)	\$1,000,000.00	\$922,000.00	\$922,000.00							
55	Surplus General Budget			-100.00%	(\$50,000.00)	\$50,000.00	\$0.00								
	<b>Total</b>	<b>40.00</b>	<b>66.00</b>	<b>0.05%</b>	<b>\$8,129.72</b>	<b>\$15,591,828.28</b>	<b>\$15,599,958.00</b>	<b>\$13,075,388.00</b>	<b>\$237,820.00</b>	<b>\$0.00</b>	<b>\$2,286,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

X				<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>	
	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets			
X				Current Fund Surplus	\$745,000.00		
X				Contribution from the Board of Education	\$250,000.00		
X				Capital Surplus Anticipated	\$95,000.00		
X				Water Utility Surplus	\$200,000.00		

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	42	\$5,319,000.00	0.56%	15A Public Schools	3	\$28,523,200.00	37.71%
2 Residential	2,173	\$677,665,000.00	71.13%	15B Other Schools	1	\$4,523,500.00	5.98%
3A/3B Farm			0.00%	15C Public Property	42	\$25,549,800.00	33.77%
4A Commercial	161	\$137,034,600.00	14.38%	15D Church and Charities	9	\$14,809,800.00	19.58%
4B Industrial	34	\$49,869,200.00	5.23%	15E Cemeteries & Graveyards			0.00%
4C Apartments	21	\$81,408,300.00	8.54%	15F Other Exempt	5	\$2,241,600.00	2.96%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,476,263.00	0.15%				
<b>Total</b>	<b>2,432</b>	<b>\$952,772,363.00</b>	<b>100.00%</b>	<b>Total</b>	<b>60</b>	<b>\$75,647,900.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>		<b>87.42%</b>		<b>Percentage of Exempt vs. Non-Exempt Properties</b>			
<b>Equalized Valuation, Taxable Properties</b>		<b>\$1,089,879,161.52</b>		<b>7.94%</b>			
<b>Total # of property tax appeals filed in 2018</b>		<b>County Tax Board</b>	<b>14.00</b>				
		<b>State Tax Court</b>	<b>11.00</b>				
<b>Number of 2018 County Tax Board decisions appealed to Tax Court</b>			<b>0.00</b>				
<b>Number of pending property tax appeals in State Tax Court</b>			<b>0.00</b>				
<b>Amount paid out by municipality for tax appeals in 2018</b>			<b>\$19,205.70</b>				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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  
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	21,822.50	\$20,300.00				\$1,522.50
Supervisory Staff (Department Heads & Managers)	1.00	2.00	225,659.61	\$178,560.72		\$11,632.48	\$22,074.36	\$13,392.05
Police Officers (Including Superior Officers)	23.00		4,878,987.32	\$3,140,000.00	\$250,000.00	\$834,076.00	\$419,411.32	\$235,500.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	8.00	1.00	583,573.92	\$217,600.00	\$80,000.00	\$93,059.76	\$176,594.16	\$16,320.00
All Other Non-Union Employees not listed above	8.00	56.00	568,078.52	\$277,604.28		\$93,059.76	\$176,594.16	\$20,820.32
<b>Totals</b>	<b>40.00</b>	<b>66.00</b>	<b>6,278,121.88</b>	<b>\$3,834,065.00</b>	<b>\$330,000.00</b>	<b>\$1,031,828.00</b>	<b>\$794,674.00</b>	<b>\$287,554.88</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	27.00	\$5,462.00	\$147,474.00	13.00	\$17,568.00	\$228,384.00
Parent & Child	1.00	\$50,664.00	\$50,664.00	3.00	\$25,236.00	\$75,708.00
Employee & Spouse (or Partner)	4.00	\$51,537.00	\$206,148.00	11.00	\$39,744.00	\$437,184.00
Family	4.00	\$156,597.00	\$626,388.00	23.00	\$44,388.00	\$1,020,924.00
Employee Cost Sharing Contribution (enter as negative - )			(\$236,000.00)			(\$236,000.00)
<b>Subtotal</b>	<b>36.00</b>		<b>\$794,674.00</b>	<b>50.00</b>		<b>\$1,526,200.00</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	9	\$39,960.00	\$359,640.00	9	\$12,036.00	\$108,324.00
Parent & Child	2	\$13,152.00	\$26,304.00			\$0.00
Employee & Spouse (or Partner)	7	\$24,901.71	\$174,311.97			\$0.00
Family	18	\$10,186.67	\$183,360.06			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>36.00</b>		<b>\$743,616.03</b>	<b>9.00</b>		<b>\$108,324.00</b>
<b>GRAND TOTAL</b>	<b>72.00</b>		<b>\$1,538,290.03</b>	<b>59.00</b>		<b>\$1,634,524.00</b>

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)?**

<b>NO</b>
<b>NO</b>

**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	302.75	\$113,534.42	x		
Tax Collector	122.00	\$27,648.86	x		
Police Chief - Carmello Imbruglia	403.32	\$277,710.02	x		
Superintendent of Public Works - Raymond Dynes	197.00	\$61,477.79	x		
PBA	2140.57	\$1,170,731.55	x		
DPW	222.00	\$53,996.66	x		
Wallington Employee Association	145.50	\$21,359.10	x		
<b>Totals</b>	3533.14	\$1,726,458.40			
<b>Total Funds Reserved as of end of 2018</b>					
<b>Total Funds Appropriated in 2019</b>					

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

	Gross Debt	Deductions	Net Debt	Current Year					
				Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets		
Local School Debt	\$3,722,000.00	\$3,722,000.00	\$0.00	Utility Fund - Principal	\$96,228.00				
Regional School Debt			\$0.00	Utility Fund - Interest	\$145,000.00				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$58,239.00				
Water	\$4,806,680.00		\$4,806,680.00	Bond Anticipation Notes - Interest	\$36,047.00				
0			\$0.00	Bonds - Principal	\$750,000.00	\$775,000.00	\$800,000.00	\$7,347,000.00	
0			\$0.00	Bonds - Interest	\$301,725.00	\$282,225.00	\$262,225.00	\$1,168,825.00	
0			\$0.00	Loans & Other Debt - Principal	\$12,178.00	\$12,422.00	\$12,672.00	\$12,927.00	
0			\$0.00	Loans & Other Debt - Interest	\$943.00	\$699.00	\$449.00	\$194.00	
0			\$0.00						
0			\$0.00						
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$1,400,360.00</b>	<b>\$1,070,346.00</b>	<b>\$1,075,346.00</b>	<b>\$8,528,946.00</b>	
Debt Authorized	\$467,118.00		\$467,118.00	Total Principal	\$916,645.00	\$787,422.00	\$812,672.00	\$7,359,927.00	
Notes Outstanding	\$1,310,782.00	\$234,050.00	\$1,076,732.00	Total Interest	\$483,715.00	\$282,924.00	\$262,674.00	\$1,169,019.00	
Bonds Outstanding	\$9,672,000.00		\$9,672,000.00	% of Total Current Year Budget	8.98%				
Loans and Other Debt	\$50,197.00		\$50,197.00						
<b>Total (Current Year)</b>	<b>\$20,028,777.00</b>	<b>\$3,956,050.00</b>	<b>\$16,072,727.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>				
				Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
Population (2010 census)	<u>11,586</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>		
Per Capita Gross Debt	<u>\$1,728.71</u>			Rating	A1	AA			
Per Capita Net Debt	<u>\$1,387.25</u>			Year of Last Rating	2010	2013			
3 Yr. Average Property Valuation		<u>\$1,040,306,603.67</u>		<b>Mark "X" if Municipality has no bond rating</b>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.54%</u>							





**USER FRIENDLY BUDGET SECTION - Notes**

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