



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 0265 Wallington Borough - County of Bergen

Adopted

Municode: 0265

Filename: 0265_fba_2020.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
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	12/31/2020	wivanicki@wallingtonnj.org
Tomasz		Sadecki	12/31/2020	tsadecki@wallingtonnj.org
Khaldoun		Androwis	12/31/2021	kandrowis@wallingtonnj.org
Eugeniusz		Rachelski	12/31/2021	erachelski@wallingtonnj.org
Tomasz		Orzechowski	12/31/2022	torzechowski@wallingtonnj.org
Susanne		Preinfalk	12/31/2022	spreinfalk@wallingtonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.949	\$9,084,413.00	31.75%	\$2,973.00	Municipal Purpose Tax	ESTIMATED	\$9,670,454.00
Municipal Library	0.038	\$363,222.00	1.27%	\$119.00	Municipal Library	ACTUAL	\$383,608.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
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	1.721	\$16,474,788.00	57.58%	\$5,391.00	Local School District	ESTIMATED	\$16,890,000.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.269	\$2,580,682.00	9.02%	\$844.00	County Purposes	ESTIMATED	\$2,650,000.00
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	0.010	\$109,985.00	0.38%	\$36.00	County Open Space	ESTIMATED	\$112,750.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.987	\$28,613,090.00	100.00%	\$9,363.00	Total ESTIMATED amount to be raised by taxes		\$29,706,812.00
Total Taxable Valuation as of October 1, 2019 \$963,116,548.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		3,219,535.96
Current Year Average Residential Assessment \$313,759.00					Budget Appropriations, before Reserve for Uncollected Taxes		12,523,598.53
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$19,652,750.00
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$28,956,812.57
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		\$642,300.76
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Amount to be Raised by Taxes		\$29,599,113.33
Sheet UFB-1					% of Tax Collections used to Calculate RUT		97.83%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		28,097,080.00
					Total Tax Levy, CY 2019		28,719,728.00
					% of Taxes Collected, CY 2019		97.83%
					Delinquent Taxes - December 31, 2019		\$659,040.00

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	0.53%	\$5,000.00	\$945,000.00	\$950,000.00	\$700,000.00		\$250,000.00					
08	Local Revenue	5.04%	\$129,070.16	\$2,560,600.84	\$2,689,671.00	\$645,671.00		\$2,044,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$673,454.00	\$673,454.00	\$673,454.00							
08	Uniform Construction Code Fees	-0.14%	(\$189.00)	\$137,189.00	\$137,000.00	\$137,000.00							
	<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	-46.33%	(\$102,080.10)	\$220,350.06	\$118,269.96	\$118,269.96							
08	Other Special Items	-42.40%	(\$254,027.49)	\$599,168.49	\$345,141.00	\$345,141.00							
15	Receipts from Delinquent Taxes	-24.88%	(\$198,697.52)	\$798,697.52	\$600,000.00	\$600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.89%	\$179,638.36	\$9,490,815.90	\$9,670,454.26	\$9,670,454.26							
07	Minimum Library Tax	5.61%	\$20,386.31	\$363,222.00	\$383,608.31	\$383,608.31							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-1.40%	(\$220,899.28)	\$15,788,497.81	\$15,567,598.53	\$13,273,598.53	\$0.00	\$2,294,000.00	\$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	12.00	-11.56%	(\$121,100.00)	\$1,047,400.00	\$926,300.00								
21	Land-Use Administration			-59.57%	(\$28,215.00)	\$47,365.00	\$19,150.00								
22	Uniform Construction Code		6.00	-11.38%	(\$8,600.00)	\$75,600.00	\$67,000.00								
23	Insurance			-24.56%	(\$589,380.00)	\$2,399,380.00	\$1,810,000.00								
25	Public Safety	24.00	18.00	-0.87%	(\$36,084.50)	\$4,127,101.00	\$4,091,016.50								
26	Public Works	8.00	3.00	-8.47%	(\$114,027.54)	\$1,345,600.00	\$1,231,572.46								
27	Health and Human Services	1.00		-4.10%	(\$2,500.00)	\$61,000.00	\$58,500.00								
28	Parks and Recreation	1.00	19.00	-4.05%	(\$3,000.00)	\$74,000.00	\$71,000.00								
29	Education (including Library)	2.00	8.00	5.61%	\$20,386.31	\$363,222.00	\$383,608.31								
30	Unclassified			-20.00%	(\$2,000.00)	\$10,000.00	\$8,000.00								
31	Utilities and Bulk Purchases			-4.47%	(\$46,400.00)	\$1,037,000.00	\$990,600.00								
32	Landfill / Solid Waste Disposal			-83.05%	(\$9,800.00)	\$11,800.00	\$2,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-7.64%	(\$89,462.00)	\$1,170,828.00	\$1,081,366.00								
37	Judgements			-100.00%	(\$20,000.00)	\$20,000.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$105,280.00	\$105,280.00								
43	Court and Public Defender	1.00	1.00	-0.81%	(\$500.00)	\$61,500.00	\$61,000.00								
44	Capital			0.00%	\$0.00	\$25,000.00	\$25,000.00								
45	Debt			-1.10%	(\$12,730.00)	\$1,159,132.00	\$1,146,402.00								
46	Deferred Charges			#DIV/0!	\$445,803.26		\$445,803.26								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-18.66%	(\$172,000.00)	\$922,000.00	\$750,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		41.00	67.00	-5.61%	(\$789,609.47)	\$14,063,208.00	\$13,273,598.53	\$13,152,859.57	\$120,738.96	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	42	\$21,458,700.00	2.23%
2 Residential	2,171	\$681,170,400.00	70.73%
3A/3B Farm			0.00%
4A Commercial	159	\$115,060,000.00	11.95%
4B Industrial	34	\$49,760,500.00	5.17%
4C Apartments	23	\$94,286,400.00	9.79%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,380,548.00	0.14%
Total	2,430	\$963,116,548.00	100.00%

Average Ratio (%), Assessed to True Value	83.22%
Equalized Valuation, Taxable Properties	\$1,157,313,804.37

Total # of property tax appeals filed in 2019	County Tax Board	16.00
	State Tax Court	9.00
Number of 2019 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		30.00

Amount paid out by municipality for tax appeals in 2019	\$43,898.81
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Property Tax Assessments - Exempt Properties (October 1, 2019 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	7.93%
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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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		N/A		
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

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	19,350.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$1,350.00
Supervisory Staff (Department Heads & Managers)	1.00	2.00	238,836.41	\$185,010.24	\$0.00	\$12,000.00	\$27,950.40	\$13,875.77
Police Officers (Including Superior Officers)	24.00		4,817,205.80	\$3,170,000.00	\$300,000.00	\$829,254.00	\$280,201.80	\$237,750.00
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	499,425.38	\$232,100.00	\$80,000.00	\$57,556.00	\$112,361.88	\$17,407.50
All Other Non-Union Employees not listed above	8.00	55.00	641,093.94	\$317,704.56	\$0.00	\$57,556.00	\$242,005.54	\$23,827.84
Totals	41.00	67.00	6,215,911.53	\$3,922,814.80	\$380,000.00	\$956,366.00	\$662,519.62	\$294,211.11

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	6.00	\$14,704.00	\$88,224.00	27.00	\$5,462.00	\$147,474.00
Parent & Child	1.00	\$24,048.00	\$24,048.00	1.00	\$50,664.00	\$50,664.00
Employee & Spouse (or Partner)	7.00	\$30,797.14	\$215,579.98	4.00	\$51,537.00	\$206,148.00
Family	18.00	\$30,146.00	\$542,628.00	4.00	\$156,597.00	\$626,388.00
Employee Cost Sharing Contribution (enter as negative -)			(\$207,960.36)			(\$236,000.00)
Subtotal	32.00		\$662,519.62	36.00		\$794,674.00
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	\$36,567.60	\$365,676.00	9	\$39,960.00	\$359,640.00
Parent & Child	1	\$24,948.00	\$24,948.00	2	\$13,152.00	\$26,304.00
Employee & Spouse (or Partner)	14	\$11,784.86	\$164,988.04	7	\$24,901.71	\$174,311.97
Family	5	\$43,260.00	\$216,300.00	18	\$10,186.67	\$183,360.06
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	30.00		\$771,912.04	36.00		\$743,616.03
GRAND TOTAL	62.00		\$1,434,431.66	72.00		\$1,538,290.03

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
Administrator/Clerk	302.50	\$114,610.83	X		
Tax Collector	122.00	\$27,648.86	X		
Police Chief - Carmello Imbruglia	411.63	\$283,431.95	X		
Superintendent of Public Works - Raymond Dynes	222.50	\$70,826.20	X		
PBA	1880.11	\$859,624.74	X		
DPW	208.00	\$52,601.76	X		
Wallington Employee Association	307.50	\$26,807.45	X		
Totals	3454.24	\$1,435,551.79			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$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		2021 Budget		2022 Budget		All Additional Future Years' Budgets	
Local School Debt			\$3,382,000.00		\$3,382,000.00		\$0.00		Utility Fund - Principal		\$96,228.00			
Regional School Debt			\$0.00		\$0.00		\$0.00		Utility Fund - Interest		\$78,894.00			
									Bond Anticipation Notes - Principal		\$57,253.00			
Utility Fund Debt									Bond Anticipation Notes - Interest		\$18,803.00			
Water			\$4,726,222.00		\$4,806,680.00		-\$80,458.00		Bonds - Principal		\$775,000.00		\$740,000.00	
0							\$0.00		Bonds - Interest		\$282,225.00		\$251,033.89	
0							\$0.00		Loans & Other Debt - Principal		\$12,422.00		\$12,670.73	
0							\$0.00		Loans & Other Debt - Interest		\$699.00		\$448.92	
0							\$0.00							
0							\$0.00							
0							\$0.00							
									Total		\$1,321,524.00		\$1,004,153.54	
Municipal Purposes									Total Principal		\$940,903.00		\$752,670.73	
Debt Authorized			\$1,185,376.00				\$1,185,376.00		Total Interest		\$380,621.00		\$251,482.81	
Notes Outstanding			\$1,253,529.00				\$1,253,529.00		% of Total Current Year Budget		9.96%			
Bonds Outstanding			\$8,922,000.00				\$8,922,000.00							
Loans and Other Debt			\$38,020.00		\$342,381.00		-\$304,361.00							
Total (Current Year)			\$19,507,147.00		\$8,531,061.00		\$10,976,086.00		Description		Debt Not Listed Above			
									Total Guarantees - Governmental					
									Total Guarantees - Other					
									Total Capital/Equipment Leases					
									Total Other					
Population (2010 census)			11,586						Bond Rating		Moody's		Standard & Poors	
Per Capita Gross Debt			\$1,683.68						Rating		A1		AA-	
Per Capita Net Debt			\$947.36						Year of Last Rating		2010		2020	
3 Yr. Average Property Valuation					\$1,095,343,766.33									
Net Debt as % of 3 Year Avg Property Valuation					1.00%				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)
