



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Filename:** 0264\_fba\_2020.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
Thomas		Giordano		tgiordano@waldwicknj.org

**Chief Administrative Officer**

Patrick		Wherry		pwherry@waldwicknj.org
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**Chief Financial Officer**

Colleen	A.	Ennis		<a href="mailto:cennis@waldwicknj.org">cennis@waldwicknj.org</a>
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**Municipal Clerk**

Kelley	Halewwicz			khalewicz@waldwicknj.org
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**Registered Municipal Accountant**

Gary	J.	Vinci		gvinci@lvhcpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Deborah		Dellavechia	12/31/2020	ddellavechia@waldwicknj.org
Paul		Schatz	12/31/2020	pschatz@waldwicknj.org
Nicole		McNamara	12/31/2021	nmcnamara@waldwicknj.org
Joseph		Oravetz	12/31/2021	joravetz@waldwicknj.org
Gregory		Bjork	12/31/2022	gbjork@waldwicknj.org
Donald		Sciolaro	12/31/2022	dscijloaro@waldwicknj.org





**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	16.57%	\$179,311.00	\$1,082,000.00	\$1,261,311.00	\$1,261,311.00							
08	Local Revenue	-6.09%	(\$147,187.00)	\$2,415,780.00	\$2,268,593.00	\$509,254.00		\$1,759,339.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,468,600.00	\$2,468,600.00	\$2,468,600.00							
08	Uniform Construction Code Fees	-0.12%	(\$245.00)	\$206,245.00	\$206,000.00	\$206,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-24.50%	(\$14,926.00)	\$60,926.00	\$46,000.00	\$46,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	11.14%	\$4,098.00	\$36,779.00	\$40,877.00	\$40,877.00							
08	Other Special Items	34.89%	\$206,473.00	\$591,837.00	\$798,310.00	\$798,310.00							
15	Receipts from Delinquent Taxes	4.78%	\$13,680.00	\$286,320.00	\$300,000.00	\$300,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.25%	\$20,947.00	\$8,275,147.00	\$8,296,094.00	\$8,296,094.00							
07	Minimum Library Tax	1.89%	\$10,490.00	\$554,006.00	\$564,496.00	\$564,496.00							
54	Open Space Levy Tax	0.13%	\$107.00	\$80,282.00	\$80,389.00	\$0.00	\$80,389.00						
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							
	<b>Total</b>	<b>1.70%</b>	<b>\$272,748.00</b>	<b>\$16,057,922.00</b>	<b>\$16,330,670.00</b>	<b>\$14,490,942.00</b>	<b>\$80,389.00</b>	<b>\$1,759,339.00</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	8.00	10.00	2.73%	\$62,465.00	\$2,284,584.00	\$2,347,049.00	\$945,129.00		\$80,389.00	\$1,321,531.00				
21	Land-Use Administration	0.00	2.00	4.02%	\$1,227.00	\$30,501.00	\$31,728.00	\$31,728.00							
22	Uniform Construction Code	2.00	10.00	4.25%	\$9,226.00	\$216,951.00	\$226,177.00	\$226,177.00							
23	Insurance			-5.11%	(\$51,274.00)	\$1,004,202.00	\$952,928.00	\$952,928.00							
25	Public Safety	25.00	27.00	4.27%	\$114,083.00	\$2,673,600.00	\$2,787,683.00	\$2,787,683.00							
26	Public Works	17.00	0.00	6.11%	\$109,855.00	\$1,799,330.00	\$1,909,185.00	\$1,909,185.00							
27	Health and Human Services			0.82%	\$890.00	\$107,934.00	\$108,824.00	\$108,824.00							
28	Parks and Recreation	0.00	24.00	16.62%	\$20,129.00	\$121,143.00	\$141,272.00	\$141,272.00							
29	Education (including Library)			1.89%	\$10,490.00	\$554,006.00	\$564,496.00	\$564,496.00							
30	Unclassified			-62.18%	(\$14,800.00)	\$23,800.00	\$9,000.00	\$9,000.00							
31	Utilities and Bulk Purchases			6.34%	\$26,000.00	\$410,000.00	\$436,000.00	\$436,000.00							
32	Landfill / Solid Waste Disposal			0.26%	\$5,377.00	\$2,055,176.00	\$2,060,553.00	\$2,060,553.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-5.51%	(\$70,174.00)	\$1,273,678.00	\$1,203,504.00	\$1,035,157.00		\$168,347.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.00%	\$904.00	\$45,096.00	\$46,000.00	\$46,000.00							
43	Court and Public Defender	0.00	2.00	-20.26%	(\$23,989.00)	\$118,408.00	\$94,419.00	\$94,419.00							
44	Capital			92.17%	\$284,803.00	\$309,005.00	\$593,808.00	\$583,808.00		\$10,000.00					
45	Debt			0.13%	\$2,258.00	\$1,792,029.00	\$1,794,287.00	\$1,534,826.00		\$259,461.00					
46	Deferred Charges			0.00%	\$0.00	\$24,500.00	\$24,500.00	\$24,500.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.42%	\$4,008.00	\$954,372.00	\$958,380.00	\$958,380.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>52.00</b>	<b>75.00</b>	<b>3.11%</b>	<b>\$491,478.00</b>	<b>\$15,798,315.00</b>	<b>\$16,289,793.00</b>	<b>\$14,450,065.00</b>	<b>\$0.00</b>	<b>\$80,389.00</b>	<b>\$1,759,339.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$9,523,000.00	0.59%
2 Residential	3,383	\$1,421,148,400.00	88.34%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	125	\$128,905,600.00	8.01%
4B Industrial	19	\$28,493,100.00	1.77%
4C Apartments	1	\$19,600,000.00	1.22%
5A/5B Railroad	1	\$942,000.00	0.06%
6A/6B Business Personal Property	1	\$100,000.00	0.01%
<b>Total</b>	<b>3,628</b>	<b>\$1,608,712,100.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	94.54%
Equalized Valuation, Taxable Properties	\$1,701,620,583.88

  

Total # of property tax appeals filed in 2019	County Tax Board	17.00
	State Tax Court	4.00
Number of 2019 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		2.00

  

Amount paid out by municipality for tax appeals in 2019	\$15,210.23
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<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$43,081,800.00	41.22%
15B Other Schools	4	\$8,716,500.00	8.34%
15C Public Property	32	\$15,857,200.00	15.17%
15D Church and Charities	8	\$9,089,900.00	8.70%
15E Cemeteries & Graveyards	1	\$188,500.00	0.18%
15F Other Exempt	16	\$27,571,200.00	26.38%
<b>Total</b>	<b>65</b>	<b>\$104,505,100.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 6.50%

<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 2019 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	0.00	7.00	16,369.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$1,369.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	848,393.00	\$646,922.00	\$0.00	\$68,449.00	\$73,980.00	\$59,042.00
Police Officers (Including Superior Officers)	21.00	0.00	3,069,003.00	\$1,900,423.00	\$240,000.00	\$477,711.00	\$277,425.00	\$173,444.00
Fire Fighters (Including Superior Officers)	0.00	13.00	9,330.00	\$8,550.00	\$0.00	\$0.00	\$0.00	\$780.00
All Other Union Employees not listed above	13.00	0.00	1,627,394.00	\$938,567.00	\$203,980.00	\$158,752.00	\$240,435.00	\$85,660.00
All Other Non-Union Employees not listed above	12.00	59.00	1,212,430.00	\$873,331.00	\$12,842.00	\$98,592.00	\$147,960.00	\$79,705.00
<b>Totals</b>	<b>52.00</b>	<b>81.00</b>	<b>6,782,919.00</b>	<b>\$4,382,793.00</b>	<b>\$456,822.00</b>	<b>\$803,504.00</b>	<b>\$739,800.00</b>	<b>\$400,000.00</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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	20.00	\$11,065.92	\$221,318.40	21.00	\$11,559.48	\$242,749.08
Parent & Child	3.00	\$19,807.92	\$59,423.76	4.00	\$20,691.36	\$82,765.44
Employee & Spouse (or Partner)	4.00	\$22,131.84	\$88,527.36	5.00	\$11,559.48	\$57,797.40
Family	13.00	\$30,873.84	\$401,359.92	11.00	\$32,250.84	\$354,759.24
Employee Cost Sharing Contribution (enter as negative - )			(\$200,995.00)			(\$204,230.00)
<b>Subtotal</b>	<b>40.00</b>		<b>\$569,634.44</b>	<b>41.00</b>		<b>\$533,841.16</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$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>GRAND TOTAL</b>	<b>40.00</b>		<b>\$569,634.44</b>	<b>41.00</b>		<b>\$533,841.16</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>Yes</b>
<b>Yes</b>

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









**USER FRIENDLY BUDGET SECTION - Notes**

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