



State of New Jersey Local Government Services

Year: **2023** Municipal User Friendly Budget

MUNICIPALITY: 1614 Wayne Township - County of Passaic

Adopted

Municode: 1614

Filename: 1614_fba_2023.xlsm

Website: <https://www.waynetownship.com/>

Phone Number: 973-694-1800

Mailing Address: TOWNSHIP OF WAYNE

475 VALLEY ROAD

Municipality: WAYNE State: NJ Zip: 07470

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
CHRISTOPHER	P.	VERGANO	12/31/2025	verganoc@waynetownship.com

Chief Administrative Officer

CHRISTOPHER		TIETJEN		tietjenc@waynetownship.com
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Chief Financial Officer

HEATHER	L.	MCNAMARA		mcnamarah@WayneTownship.com
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Municipal Clerk

PAUL	V.	MARGIOTTA		margiottap@waynetownship.com
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Registered Municipal Accountant

GARY	W.	HIGGINS		gahiggins@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
FRANCO		MAZZEI	12/31/2023	mazzeif@waynetownship.com
JOSEPH		SCURALLI	12/31/2023	scurallij@waynetownship.com
FRANCINE		RITTER	12/31/2023	ritterf@waynetownship.com
JONATHAN		ETTMAN	12/31/2023	ettmanj@waynetownship.com
AL		SADOWSKI	12/31/2023	sadowskia@waynetownship.com
RICHARD		JASTERZBSKI	12/31/2023	jasterzbskir@waynetownship.com
JILL		SASSO	12/31/2025	sassoj@waynetownship.com
JASON		DESTEFANO	12/31/2025	destefanoj@waynetownship.com
DAVID		VARANO	12/31/2025	varanod@waynetownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.164	\$61,460,764.00	20.59%	\$3,276.66	Municipal Purpose Tax	ACTUAL	\$64,184,457.00
Municipal Library	0.068	\$3,637,917.00	1.22%	\$191.42	Municipal Library	ACTUAL	
Municipal Open Space	0.020	\$1,055,826.00	0.35%	\$56.30	Municipal Open Space	ACTUAL	\$1,060,716.00
Municipal Arts and Culture		\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	3.099	\$163,614,679.00	54.82%	\$8,723.69	Local School District	ESTIMATED	\$160,679,723.65
Regional School District		\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	1.280	\$67,541,275.00	22.63%	\$3,603.20	County Purposes	ESTIMATED	\$73,882,488.58
County Library		\$0.00	0.00%	\$0.00	County Library		
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.023	\$1,164,475.87	0.39%	\$64.75	County Open Space		
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2022		
					Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		
					Delinquent Taxes - December 31, 2022		

<u>Prior Year to Current Year Comparison</u>			
<u>Comparison - Municipal Purposes Tax Rate</u>			
Prior Year	Current Year	% Change (+/-)	
1.164	1.215	4.38%	
<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$61,460,764.00	\$64,184,457.00	4.43%	\$2,723,693.00
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,276.66	\$3,420.23	4.38%	\$143.57

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	Water & Sewer Utility	Recreation Utility
08	Surplus	7.44%	739,864	9,939,736	10,679,600	8,789,600		1,700,000	190,000
08	Local Revenue	-6.38%	(1,643,910)	25,776,056	24,132,146	3,611,000	4,000	19,593,146	924,000
09	State Aid (without offsetting appropriation)	0.69%	29,865	4,358,676	4,388,541	4,388,541			
08	Uniform Construction Code Fees	0.00%	-	1,619,996	1,619,996	1,619,996			
	Special Revenue Items w/ Prior Written Consent								
11	Shared Services Agreements	-6.79%	(16,763)	246,879	230,116	230,116			
08	Additional Revenue Offset by Appropriations		210,600	-	210,600	210,600			
10	Public and Private Revenue	-26.34%	(278,340)	1,056,891	778,551	778,551			
08	Other Special Items	19.53%	769,144	3,938,787	4,707,931	4,707,931			
15	Receipts from Delinquent Taxes	-37.29%	(1,248,807)	3,348,807	2,100,000	2,100,000			
	Amount to be raised by taxation								
07	Local Tax for Municipal Purposes	0.72%	456,176	63,728,281	64,184,457	64,184,457			
07	Minimum Library Tax	7.78%	283,002	3,637,917	3,920,919	3,920,919			
54	Open Space Levy Tax	0.08%	890	1,055,826	1,056,716	-	1,056,716		
56	Arts and Cultural Levy Tax		-	-	-	-			
07	Addition to Local District School Tax		-	-	-	-			
08	Deficit General Budget		-	-	-	-			
	Total	-0.59%	(698,279)	118,707,852	118,009,573	94,541,711	1,060,716	21,293,146	1,114,000

Sheet UFB-2

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	Water & Sewer Utility	Recreation Utility
	Full-Time	Part-Time									
20 General Government	66.00	3.50	7.28%	331,763	4,554,938	4,886,701	4,877,326	9,375			
21 Land-Use Administration	5.00	0.50	2.60%	17,982	691,770	709,752	709,752				
22 Uniform Construction Code	13.00	0.50	2.92%	46,797	1,600,105	1,646,902	1,646,902				
23 Insurance	-	-	1.97%	295,794	15,025,336	15,321,130	15,321,130				
25 Public Safety	161.00	5.50	-0.55%	(115,691)	20,887,881	20,772,190	20,572,480	199,710			
26 Public Works	57.00	-	4.82%	1,409,458	29,237,210	30,646,668	11,986,982	108,838		18,550,848	
27 Health and Human Services	14.00	5.00	9.50%	205,084	2,159,480	2,364,564	1,914,608	449,956			
28 Parks and Recreation	34.00	1.50	5.15%	234,294	4,553,671	4,787,965	3,564,849	10,000	203,716		1,009,400
29 Education (including Library)	11.00	2.00	7.82%	284,735	3,643,112	3,927,847	3,927,847				
30 Unclassified	-	-	289.23%	2,000,000	691,500	2,691,500	2,646,500			45,000	
31 Utilities and Bulk Purchases	-	-	15.86%	171,698	1,082,832	1,254,530	1,254,530				
32 Landfill / Solid Waste Dispos	-	-	0.00%	-	66,000	66,000	66,000				
35 Contingency	-	-		-	-	-	-				
36 Statutory Expenditures	-	-	7.19%	628,394	8,743,900	9,372,294	8,203,088			1,139,606	29,600
37 Judgements	-	-		-	-	-	-				
42 Shared Services	10.00	-	19.36%	37,329	192,787	230,116	230,116				
43 Court and Public Defender	-	-	8.73%	50,526	578,768	629,294	624,294	5,000			
44 Capital	-	-	9.18%	82,594	900,000	982,594	582,594		400,000		
45 Debt	-	-	18.76%	1,678,191	8,947,955	10,626,146	8,536,454		457,000	1,557,692	75,000
46 Deferred Charges	-	-		143,380	-	143,380	143,380				
48 Debt - Type I School District	-	-		-	-	-	-				
50 Reserve for Uncollected Taxes	-	-	0.00%	-	6,950,000	6,950,000	6,950,000				
55 Surplus General Budget	-	-		-	-	-	-				
Total	371.00	18.50	6.79%	7,502,328	110,507,245	118,009,573	93,758,832	782,879	1,060,716	21,293,146	1,114,000

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	420	\$49,963,300.00	0.95%
2 Residential	16,422	\$3,768,375,100.00	71.38%
3A/3B Farm	16	\$1,499,400.00	0.03%
4A Commercial	600	\$1,154,021,800.00	21.86%
4B Industrial	88	\$217,585,200.00	4.12%
4C Apartments	9	\$87,685,600.00	1.66%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	17,555	\$5,279,130,400.00	100.00%

Average Ratio (%), Assessed to True Value	44.88%
Equalized Valuation, Taxable Properties	\$11,762,768,270.94

Total # of property tax appeals filed in 2022	County Tax Board	102.00
	State Tax Court	48.00

Number of 2022 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2022	\$921,197.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$132,995,700.00	18.21%
15B Other Schools	14	\$158,557,400.00	21.71%
15C Public Property	706	\$244,941,700.00	33.54%
15D Church and Charities	82	\$109,851,200.00	15.04%
15E Cemeteries & Graveyards	2	\$4,700.00	0.00%
15F Other Exempt	76	\$83,989,300.00	11.50%

Total	899	\$730,340,000.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 13.83%

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 2022 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	4	\$638,804.00	\$46,890,700.00	\$2,651,200.18
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	638,804.00	46,890,700.00	2,651,200.18

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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		10.00	110,626.00	\$102,765.00	\$0.00	\$0.00	\$0.00	\$7,861.00
Supervisory Staff (Department Heads & Managers)	37.00		4,465,246.00	\$3,148,771.00	\$79,576.00	\$425,301.00	\$570,718.00	\$240,880.00
Police Officers (Including Superior Officers)	126.00	14.00	26,376,617.00	\$17,350,729.00	\$615,192.00	\$5,284,658.00	\$1,712,154.00	\$1,413,884.00
Fire Fighters (Including Superior Officers)			0.00		\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	195.00	3.00	18,591,659.00	\$11,523,034.00	\$1,110,305.00	\$2,017,140.00	\$3,059,683.00	\$881,497.00
All Other Non-Union Employees not listed above	36.00	121.00	2,983,274.00	\$2,178,559.00	\$34,204.00	\$437,452.00	\$142,680.00	\$190,379.00
Totals	394.00	148.00	52,527,422.00	\$34,303,858.00	\$1,839,277.00	\$8,164,551.00	\$5,485,235.00	\$2,734,501.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

NO

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	131.00	\$13,952.88	\$1,827,827.28	125.00	\$13,089.72	\$1,636,215.00
Parent & Child	29.00	\$18,644.52	\$540,691.08	27.00	\$17,538.72	\$473,545.44
Employee & Spouse (or Partner)	51.00	\$26,047.32	\$1,328,413.32	41.00	\$24,474.84	\$1,003,468.44
Family	123.00	\$30,739.20	\$3,780,921.60	132.00	\$28,923.84	\$3,817,946.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	334.00		\$7,477,853.28	325.00		\$6,931,175.76
<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	273	\$11,517.84	\$3,144,370.32	101	\$11,034.36	\$1,114,470.36
Parent & Child	6	\$24,189.48	\$145,136.88	8	\$23,004.60	\$184,036.80
Employee & Spouse (or Partner)	48	\$19,360.08	\$929,283.84	137	\$18,637.44	\$2,553,329.28
Family	44	\$32,033.28	\$1,409,464.32	39	\$30,609.24	\$1,193,760.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	371.00		\$5,628,255.36	285.00		\$5,045,596.80
GRAND TOTAL	705.00		\$13,106,108.64	610.00		\$11,976,772.56

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
Business Administrator	5.47	\$136.75			x
Director of Public Works	143.00	\$5,900.00			x
Chief Municipal Finance Officer	53.47	\$1,423.50			x
Municipal Clerk	144.47	\$5,973.50			x
Director of Health and Wealthfare	240.47	\$14,000.00			x
Chief Tax Assessor	12.00	\$300.00			x
Director of Planning	3.00	\$75.00			x
Director of Parks and Recreation	35.47	\$886.75			x
Assistant Township Attorney	1.47	\$36.75			x
Township Engineer	312.47	\$14,000.00			x
Supervisor of DPW Operations	43.87	\$1,096.75			x
Supt. of Water Pollution Control	111.00	\$4,300.00			x
Director of Human Resources	2.47	\$61.75			x
Construction Code Official	48.86	\$1,221.50			x
Deputy Tax Collector	12.04	\$301.00			x
Chief Information Officer	244.47	\$14,000.00			x
Fire Official	161.00	\$7,075.00			x
Assistant Director Public Works	294.00	\$14,000.00			x
Supervisor of Landscaping & Park Development	164.47	\$7,335.25			x
Library Director	47.00	\$1,175.00			x
Municipal Court Administrator	105.47	\$4,023.50			x
Pollution Operator Supervisor Sewer	4.38	\$109.50			
Library Exempt	552.68	\$23,252.50	x		
Exempt	225.41	\$6,858.75	x		
Primary Level	674.87	\$27,529.00	x		
Foreman	824.03	\$31,590.00	x		
Library non-supervisory	1714.27	\$68,359.25	x		
White collar	2955.29	\$103,903.75	x		
Blue collar	3423.19	\$126,106.00	x		
Parttime	335.50	\$8,312.50			
Totals	12895.56	\$493,343.25			
Total Funds Reserved as of end of 2022		\$251,306.99			
Total Funds Appropriated in 2023		\$80,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,615,000.00	\$2,615,000.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
<u>Utility Fund Debt</u>						
Water & Sewer	\$18,681,130.00	\$18,681,130.00	\$0.00			
Recreation			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$50,214,851.00	\$3,971,146.00	\$46,243,705.00			
Notes Outstanding	\$8,131,000.00	\$0.00	\$8,131,000.00			
Bonds Outstanding	\$39,772,000.00	\$0.00	\$39,772,000.00			
Loans and Other Debt	\$0.00	\$0.00	\$0.00			
Total (Current Year)	\$119,413,981.00	\$25,267,276.00	\$94,146,705.00			
Population (2020 census)	54,838					
Per Capita Gross Debt	\$2,177.58					
Per Capita Net Debt	\$1,716.82					
3 Year Average Property Valuation	\$11,190,544,948.67					
Net Debt as % of 3 Year Average Property Valuation	0.84%					
Utility Fund - Principal	\$1,340,000.00	\$675,000.00	\$690,000.00	\$4,790,000.00		
Utility Fund - Interest	\$217,692.00	\$192,900.00	\$165,600.00	\$581,758.00		
Bond Anticipation Notes - Principal	\$200,000.00					
Bond Anticipation Notes - Interest	\$244,253.00					
Bonds - Principal	\$6,282,000.00	\$5,550,000.00	\$4,225,000.00	\$21,790,000.00		
Bonds - Interest	\$1,169,454.00	\$990,569.00	\$838,694.00	\$5,285,121.00		
Loans & Other Debt - Principal	\$380,000.00	\$385,000.00	\$390,000.00	\$770,000.00		
Loans & Other Debt - Interest	\$231,200.00					
Total	\$10,064,599.00	\$7,793,469.00	\$6,309,294.00	\$33,216,879.00		
Total Principal	\$8,202,000.00	\$6,610,000.00	\$5,305,000.00	\$27,350,000.00		
Total Interest	\$1,862,599.00	\$1,183,469.00	\$1,004,294.00	\$5,866,879.00		
% of Total Current Year Budget	8.53%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00		
Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00		
Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00		
Total Other	\$0.00	\$0.00	\$0.00	\$0.00		
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aaa					
Year of Last Rating	2022					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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)

the Township is issuing bonds in 2023. As a result Interest on Bonds is an estimate for future payments for the new debt issue.