



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1614 Wayne Township - County of Passaic Adopted

Municode: 1614 Filename: 1614_fba_2024.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
MICHAEL		FATTAL	12/31/2027	fattalm@waynetownship.com
JOSEPH		SCURALLI	12/31/2027	scurallij@waynetownship.com
FRANCINE		RITTER	12/31/2027	ritterf@waynetownship.com
JONATHAN		ETTMAN	12/31/2027	ettmanj@waynetownship.com
AL		SADOWSKI	12/31/2027	sadowskia@waynetownship.com
RICHARD		JASTERZBSKI	12/31/2027	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

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget										
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy								
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact											
Municipal Purpose Tax	1.215	\$64,184,457.00	21.25%	\$2,799.79	Municipal Purpose Tax	ACTUAL	\$65,182,310.00								
Municipal Library	0.074	\$3,920,919.00	1.30%	\$170.52	Municipal Library	ACTUAL	\$4,645,716.00								
Municipal Open Space	0.020	\$1,056,716.00	0.35%	\$46.09	Municipal Open Space	ESTIMATED	\$1,083,133.90								
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture										
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)										
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)										
Local School District	3.168	\$167,379,881.00	55.40%	\$7,300.18	Local School District	ESTIMATED	\$171,564,378.03								
Regional School District			0.00%	\$0.00	Regional School District										
County Purposes	1.217	\$64,319,495.01	21.29%	\$2,804.39	County Purposes	ESTIMATED	\$67,206,555.22								
County Library			0.00%	\$0.00	County Library										
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.024	\$1,247,875.95	0.41%	\$55.30	County Open Space										
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes										
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy										
(To be used to calculate the current year tax rate)															
Current Year Average Residential Assessment															
<u>Prior Year to Current Year Comparison</u>															
<u>Comparison - Municipal Purposes Tax Rate</u>															
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td></tr><tr><td>1.215</td><td>1.242</td><td>2.22%</td></tr></table>					Prior Year	Current Year	% Change (+/-)	1.215	1.242	2.22%					
Prior Year	Current Year	% Change (+/-)													
1.215	1.242	2.22%													
<u>Comparison - Municipal Purposes Tax Levy</u>															
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$64,184,457.00</td><td>\$65,182,310.00</td><td>1.55%</td><td>\$997,853.00</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$64,184,457.00	\$65,182,310.00	1.55%	\$997,853.00			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$64,184,457.00	\$65,182,310.00	1.55%	\$997,853.00												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>															
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$2,799.79</td><td>\$2,862.00</td><td>2.22%</td><td>\$62.22</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,799.79	\$2,862.00	2.22%	\$62.22			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$2,799.79	\$2,862.00	2.22%	\$62.22												
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	8.37%	893,742	10,679,600	11,573,342	9,558,342		1,800,000	215,000
08	Local Revenue	-5.60%	(1,611,686)	28,761,292	27,149,606	4,916,000	4,000	21,221,606	1,008,000
09	State Aid (without offsetting appropriation)	10.36%	450,745	4,350,243	4,800,988	4,800,988			
08	Uniform Construction Code Fees	-13.69%	(226,139)	1,652,139	1,426,000	1,426,000			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	6.68%	15,929	238,574	254,503	254,503			
08	Additional Revenue Offset by Appropriations	-100.00%	(210,600)	210,600	-	-			
10	Public and Private Revenue	-75.64%	(1,528,982)	2,021,443	492,461	492,461			
08	Other Special Items	-9.77%	(445,414)	4,557,994	4,112,580	4,112,580			
15	Receipts from Delinquent Taxes	-17.44%	(464,637)	2,664,637	2,200,000	2,200,000			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	-1.40%	(928,179)	66,110,489	65,182,310	65,182,310			
07	Minimum Library Tax	18.49%	724,797	3,920,919	4,645,716	4,645,716			
54	Open Space Levy Tax	-0.94%	(9,994)	1,059,601	1,049,607		1,049,607		
56	Arts and Cultural Levy Tax	#DIV/0!	-		-				
07	Addition to Local District School Tax	#DIV/0!	-		-				
08	Deficit General Budget	#DIV/0!	-		-				
	Total	-2.65%	(3,340,418)	126,227,531	122,887,113	97,588,900	1,053,607	23,021,606	1,223,000

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		%	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Water & Sewer	Recreation
		Full-Time	Part-Time	Difference	Current v. Prior	Appropriation for	Appropriation for	Budget	Offsets	Budget	Utility	Utility
				Current v.	Year	Service Type	Service Type					
				Prior Year		(Prior Year)	(Current Year)					
20	General Government	48.00	23.00	-0.32%	(16,064)	5,017,241	5,001,177	4,991,802	9,375			
21	Land-Use Administration	5.00	0.00	1.49%	10,582	709,752	720,334	720,334				
22	Uniform Construction Code	13.00	1.00	5.21%	86,489	1,658,902	1,745,391	1,745,391				
23	Insurance	0.00	0.00	11.73%	1,797,917	15,321,130	17,119,047	17,119,047				
25	Public Safety	159.00	16.00	-1.59%	(331,906)	20,833,659	20,501,753	20,378,947	122,806			
26	Public Works	50.00	1.00	6.14%	1,882,722	30,646,668	32,529,390	12,570,905	134,608		19,823,877	
27	Health and Human Services	15.00	8.00	-40.55%	(1,417,593)	3,495,487	2,077,894	2,077,894				
28	Parks and Recreation	33.00	3.00	7.74%	375,174	4,845,465	5,220,639	3,665,432	230,000	206,807		1,118,400
29	Education (including Library)	22.00	12.00	18.49%	726,451	3,927,847	4,654,298	4,654,298				
30	Unclassified	0.00	0.00	-74.31%	(2,000,000)	2,691,500	691,500	646,500			45,000	
31	Utilities and Bulk Purchases	0.00	0.00	14.17%	156,540	1,104,990	1,261,530	1,261,530				
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	0	66,000	66,000	66,000				
35	Contingency	0.00	0.00	#DIV/0!	0	0	-					
36	Statutory Expenditures	0.00	0.00	4.76%	446,251	9,372,294	9,818,545	8,563,949			1,224,996	29,600
37	Judgements	0.00	0.00	#DIV/0!	0	0	-					
42	Shared Services	0.00	0.00	10.60%	24,387	230,116	254,503	254,503				
43	Court and Public Defender	6.00	0.00	2.14%	13,476	629,294	642,770	637,770	5,000			
44	Capital	0.00	0.00	63.36%	622,586	982,594	1,605,180	905,180		400,000	300,000	
45	Debt	0.00	0.00	-2.13%	(226,717)	10,626,146	10,399,429	9,877,629		446,800		75,000
46	Deferred Charges	0.00	0.00	1035.26%	1,484,353	143,380	1,627,733				1,627,733	
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	0	0	-					
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	0	6,950,000	6,950,000	6,950,000				
55	Surplus General Budget	2.00	0.00	#DIV/0!	0	0	-					
Total		353.00	64.00	3.05%	3,634,648	119,252,465	122,887,113	97,087,111	501,789	1,053,607	23,021,606	1,223,000

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	409	\$42,447,900.00	0.80%
2 Residential	16,426	\$3,774,390,900.00	71.44%
3A/3B Farm	17	\$1,511,900.00	0.03%
4A Commercial	597	\$1,153,394,400.00	21.83%
4B Industrial	88	\$224,147,200.00	4.24%
4C Apartments	9	\$87,685,600.00	1.66%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	17,546	\$5,283,577,900.00	100.00%

Average Ratio (%), Assessed to True Value	44.88%
Equalized Valuation, Taxable Properties	\$11,772,678,030.30

Total # of property tax appeals filed in 2023	County Tax Board	75.00
	State Tax Court	54.00
Number of 2023 County Tax Board decisions appealed to Tax Court		9.00
Number of pending property tax appeals in State Tax Court		155.00

Amount paid out by municipality for tax appeals in 2023	\$1,847,069.00
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$132,995,700.00	18.13%
15B Other Schools	15	\$171,187,600.00	23.34%
15C Public Property	706	\$244,152,000.00	33.28%
15D Church and Charities	81	\$99,684,500.00	13.59%
15E Cemeteries & Graveyards	2	\$4,700.00	0.00%
15F Other Exempt	82	\$85,537,300.00	11.66%

Total	905	\$733,561,800.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 13.88%

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 2023 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	\$511,673.00	\$46,890,700.00	\$2,681,210.23
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	511,673.00	46,890,700.00	2,681,210.23

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		11.00	119,218.00	\$110,750.00	\$0.00	\$0.00	\$0.00	\$8,468.00
Supervisory Staff (Department Heads & Managers)	34.00		5,908,507.00	\$3,770,252.00	\$94,844.00	\$343,091.00	\$1,411,900.00	\$288,420.00
Police Officers (Including Superior Officers)	125.00		26,418,726.93	\$14,748,700.93	\$340,672.00	\$5,401,784.00	\$4,819,934.00	\$1,107,636.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	185.00	0.00	26,017,649.00	\$15,628,257.00	\$949,147.00	\$1,866,820.00	\$6,377,893.00	\$1,195,532.00
All Other Non-Union Employees not listed above	30.00	53.00	5,325,178.00	\$3,629,183.00	\$44,541.00	\$302,728.00	\$1,071,097.00	\$277,629.00
Totals	374.00	64.00	63,789,278.93	\$37,887,142.93	\$1,429,204.00	\$7,914,423.00	\$13,680,824.00	\$2,877,685.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	137.00	\$14,238.72	\$1,950,704.64	131.00	\$13,952.88	\$1,827,827.28
Parent & Child	28.00	\$18,968.88	\$531,128.64	29.00	\$18,644.52	\$540,691.08
Employee & Spouse (or Partner)	57.00	\$26,534.40	\$1,512,460.80	51.00	\$26,047.32	\$1,328,413.32
Family	114.00	\$31,262.04	\$3,563,872.56	123.00	\$30,739.20	\$3,780,921.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	336.00		\$7,558,166.64	334.00		\$7,477,853.28
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	277	\$11,600.04	\$3,213,211.08	273	\$11,517.84	\$3,144,370.32
Parent & Child	6	\$24,669.36	\$148,016.16	6	\$24,189.48	\$145,136.88
Employee & Spouse (or Partner)	49	\$19,335.24	\$947,426.76	48	\$19,360.08	\$929,283.84
Family	44	\$32,406.12	\$1,425,869.28	44	\$32,033.28	\$1,409,464.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	376.00		\$5,734,523.28	371.00		\$5,628,255.36
GRAND TOTAL	712.00		\$13,292,689.92	705.00		\$13,106,108.64

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

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year Budget				
Deductions				2025 Budget				
Net Debt				2026 Budget				
				All Additional Future Years' Budgets				
Local School Debt				Utility Fund - Principal				
Regional School Debt				Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water & Sewer				Bond Anticipation Notes - Interest				
Recreation				Bonds - Principal				
				Bonds - Interest				
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total				
Municipal Purposes				Total Principal				
Debt Authorized (BNI)				Total Interest				
Notes Outstanding				% of Total Current Year Budget				
Bonds Outstanding				Description				
Loans and Other Debt				Debt Not Listed Above				
Total (Current Year)				Total Guarantees - Governmental				
Population (2020 census)				Total Guarantees - Other				
Per Capita Gross Debt				Total Capital/Equipment Leases				
Per Capita Net Debt				Total Other				
3 Year Average Property Valuation				Bond Rating				
Net Debt as % of 3 Year Average Property Valuation				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

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)

UFB-9 Accumulated Absences - PBA Union has unlimited Sick time and all vacation time must be utilize within the year as per the CBA Police contract.		