



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0265 Wallington Borough - County of Bergen Adopted

Municode: 0265 Filename: 0265\_fba\_2025.xlsm

Website: www.wallingtonnj.org

Phone Number: 973-779-0318

Mailing Address: 24 Union Boulevard

Municipality: Wallington State: NJ Zip: 07057

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Melissa		Dabal	12/31/2027	mdabal@wallingtonnj.org

Chief Administrative Officer

Jennifer		Appice		boroadmin@wallingtonnj.org
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Chief Financial Officer

Cert. Number

David		Sireci	N-932	cmfo@wallingtonnj.org
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Municipal Clerk

Casey		Kimmel	C-2268	clerk@wallingtonnj.org
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Registered Municipal Accountant

Paul	W.	Garbarini	534	officemgr@garbarinicpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susanne		Preinfalk	12/31/2025	spreinfalk@wallingtonnj.org
Beata		Balik	12/31/2025	bbalik@wallingtonnj.org
Sylwia		Hejzner	12/31/2025	shejzner@wallingtonnj.org
Dennis		Graham	12/31/2026	dgraham@wallingtonnj.org
Eugeniusz		Rachelski	12/31/2027	erachelski@wallingtonnj.org
Justyna		Marciniak	12/31/2027	jmarciniak@wallingtonnj.org

Government Type: Borough

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.139	\$10,972,121.78	33.51%	\$3,627.10	Municipal Purpose Tax	ESTIMATED	\$12,085,911.42
Municipal Library	0.052	\$501,198.66	1.53%	\$165.59	Municipal Library	ACTUAL	\$546,550.44
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.846	\$17,779,663.00	54.29%	\$5,878.51	Local School District	ACTUAL	\$17,880,251.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.348	\$3,343,805.06	10.21%	\$1,108.19	County Purposes	ESTIMATED	\$3,445,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$150,320.57	0.46%	\$50.95	County Open Space	ESTIMATED	\$155,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.401	\$32,747,109.07	100.00%	\$10,830.35	Total ESTIMATED amount to be raised by taxes		\$34,112,712.86
Total Taxable Valuation as of October 1, 2024 \$1,769,442,768.00					Revenue Anticipated, Excluding Tax Levy		3,918,480.03
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		16,050,941.89
Current Year (2025) Average Residential Assessment \$583,161.00					Total Non-Municipal Tax Levy		\$21,480,251.00
Prior Year (2024) Average Residential Assessment \$318,446.00					Amount to be Raised by Taxes - Before RUT		\$33,612,712.86
Prior Year to Current Year Comparison					Reserve for Uncollected Taxes (RUT)		\$500,000.00
Comparison - Municipal Purposes Tax Rate					Total Amount to be Raised by Taxes		\$34,112,712.86
					% of Tax Collections used to Calculate RUT		98.53%
					If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Levy					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		32,500,359.97
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2024		32,888,622.08
					% of Taxes Collected, CY 2024		98.82%
					Delinquent Taxes - December 31, 2024		\$293,774.22
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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	44.03%	\$428,000.00	\$972,000.00	\$1,400,000.00	\$1,400,000.00			\$0.00				
08	Local Revenue	16.12%	\$484,109.85	\$3,003,415.15	\$3,487,525.00	\$666,775.00			\$2,820,750.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$70,246.10)	\$751,730.10	\$681,484.00	\$681,484.00							
08	Uniform Construction Code Fees	58.10%	\$64,956.00	\$111,794.00	\$176,750.00	\$176,750.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$156,960.00	\$0.00	\$156,960.00	\$156,960.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-72.90%	(\$264,636.19)	\$363,036.72	\$98,400.53	\$98,400.53							
08	Other Special Items	-72.43%	(\$1,167,251.66)	\$1,611,587.94	\$444,336.28	\$444,336.28							
15	Receipts from Delinquent Taxes	15.97%	\$40,462.26	\$253,311.96	\$293,774.22	\$293,774.22							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.80%	\$874,585.36	\$11,211,326.06	\$12,085,911.42	\$12,085,911.42							
07	Minimum Library Tax	9.05%	\$45,351.78	\$501,198.66	\$546,550.44	\$546,550.44							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-100.00%	(\$218,312.45)	\$218,312.45	\$0.00								
	Total	1.97%	\$373,978.85	\$18,997,713.04	\$19,371,691.89	\$16,550,941.89	\$0.00	\$0.00	\$2,820,750.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	28.00	20.22%	\$196,200.00	\$970,300.00	\$1,166,500.00	\$1,166,500.00								
21	Land-Use Administration			-1.45%	(\$1,000.00)	\$69,000.00	\$68,000.00	\$68,000.00								
22	Uniform Construction Code		1.00	25.65%	\$24,500.00	\$95,500.00	\$120,000.00	\$120,000.00								
23	Insurance			14.77%	\$305,803.00	\$2,070,197.00	\$2,376,000.00	\$2,376,000.00								
25	Public Safety	26.00		-1.17%	(\$55,719.08)	\$4,757,418.79	\$4,701,699.71	\$4,694,700.00	\$6,999.71							
26	Public Works	6.00	7.00	18.92%	\$283,812.74	\$1,500,348.55	\$1,784,161.29	\$1,733,000.00	\$51,161.29							
27	Health and Human Services			-4.57%	(\$5,228.06)	\$114,319.38	\$109,091.32	\$90,000.00	\$19,091.32							
28	Parks and Recreation		13.00	28.13%	\$18,000.00	\$64,000.00	\$82,000.00	\$82,000.00								
29	Education (including Library)	2.00	6.00	9.05%	\$45,351.78	\$501,198.66	\$546,550.44	\$546,550.44								
30	Unclassified			0.00%	\$0.00	\$76,126.80	\$76,126.80	\$75,000.00	\$1,126.80							
31	Utilities and Bulk Purchases			14.04%	\$436,504.36	\$3,109,034.14	\$3,545,538.50	\$1,317,001.00				\$2,228,537.50				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$21,148.21		\$21,148.21		\$21,148.21							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.96%	\$30,319.00	\$1,550,378.00	\$1,580,697.00	\$1,480,697.00				\$100,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			97.73%	\$161,606.60	\$165,354.40	\$326,961.00	\$326,961.00								
43	Court and Public Defender		1.00	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
44	Capital			-40.00%	(\$100,000.00)	\$250,000.00	\$150,000.00	\$150,000.00								
45	Debt			-4.31%	(\$91,309.52)	\$2,120,044.02	\$2,028,734.50	\$1,536,522.00				\$492,212.50				
46	Deferred Charges			-81.38%	(\$736,224.72)	\$904,707.84	\$168,483.12	\$168,483.12								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		40.00	56.00	2.83%	\$533,764.31	\$18,837,927.58	\$19,371,691.89	\$16,451,414.56	\$99,527.33	\$0.00	\$0.00	\$2,820,750.00	\$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, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	35	\$66,886,100.00	3.78%	15A Public Schools	3	\$32,283,700.00	31.36%
2 Residential	2,179	\$1,270,706,800.00	71.81%	15B Other Schools	1	\$4,359,400.00	4.23%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	44	\$41,317,400.00	40.14%
4A Commercial	160	\$182,132,400.00	10.29%	15D Church and Charities	9	\$16,015,700.00	15.56%
4B Industrial	33	\$100,922,600.00	5.70%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	20	\$147,101,100.00	8.31%	15F Other Exempt	17	\$8,967,500.00	8.71%
5A/5B Railroad	3	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,693,768.00	0.10%				
Total	2,431	\$1,769,442,768.00	100.00%	Total	74	\$102,943,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
64.26%				5.82%			
\$2,753,567,955.18							
Total # of property tax appeals filed in 2024		County Tax Board	6.00				
		State Tax Court	6.00				
Number of 2024 County Tax Board decisions appealed to Tax Court			1.00				
Number of pending property tax appeals in State Tax Court			46.00				
Amount paid out by municipality for tax appeals in 2024			\$22,904.00				

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 2024 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]

## 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	52,675.00	\$49,000.00				\$3,675.00
Supervisory Staff (Department Heads & Managers)	3.00	1.00	368,657.40	\$282,472.00		\$28,000.00	\$37,000.00	\$21,185.40
Police Officers (Including Superior Officers)	26.00		5,913,393.03	\$3,623,827.00	\$475,000.00	\$1,202,779.00	\$340,000.00	\$271,787.03
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	3.00	7.00	704,976.09	\$420,946.13	\$80,000.00	\$47,459.00	\$125,000.00	\$31,570.96
All Other Non-Union Employees not listed above	8.00	41.00	1,120,751.00	\$700,000.00	\$20,000.00	\$47,459.00	\$300,792.00	\$52,500.00
Totals	40.00	56.00	8,160,452.51	\$5,076,245.13	\$575,000.00	\$1,325,697.00	\$802,792.00	\$380,718.38

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$21,000.00	\$189,000.00	9.00	\$19,000.00	\$171,000.00
Parent & Child	0.00	\$0.00	\$0.00	2.00	\$27,000.00	\$54,000.00
Employee & Spouse (or Partner)	3.00	\$42,000.00	\$126,000.00	3.00	\$41,300.00	\$123,900.00
Family	17.00	\$42,500.00	\$722,500.00	17.00	\$36,700.00	\$623,900.00
Employee Cost Sharing Contribution (enter as negative - )			(\$234,708.00)			(\$189,595.20)
Subtotal	29.00		\$802,792.00	31.00		\$783,204.80
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00	0	\$0.00	\$0.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)			\$0.00	0	\$0.00	\$0.00
Family			\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$36,000.00	\$216,000.00	9	\$34,000.00	\$306,000.00
Parent & Child	2	\$29,000.00	\$58,000.00	1	\$26,500.00	\$26,500.00
Employee & Spouse (or Partner)	14	\$44,000.00	\$616,000.00	15	\$41,500.00	\$622,500.00
Family	7	\$49,000.00	\$343,000.00	6	\$47,000.00	\$282,000.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	29.00		\$1,233,000.00	31.00		\$1,237,000.00
GRAND TOTAL	58.00		\$2,035,792.00	62.00		\$2,020,204.80

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
Borough Administrator	13.13	\$6,057.45	13.00	\$5,999.76			-	\$0.00			X		
Registrar	11.03	\$1,693.52	3.00	\$460.56			-	\$0.00			X		
Borough Clerk	3.38	\$1,492.83	3.50	\$1,548.12			0.06	\$27.65			X		
Clerk Typist	5.63	\$692.10	-	\$0.00			1.19	\$146.11			X		
Tax Clerk	18.28	\$3,982.39	11.00	\$2,396.24			1.00	\$217.84			X		
Water Rent Collector	24.63	\$3,979.40	4.31	\$696.90			-	\$0.00			X		
Clerk Typist/Accounts Payable	35.16	\$6,108.75	8.13	\$1,411.80			-	\$0.00			X		
DPW	570.50	\$166,775.36	214.50	\$62,330.79			-	\$0.00			X		
Police	1,492.88	\$843,128.71	324.50	\$161,709.98			310.34	\$176,437.81	1,486.13	\$803,695.92	X		
TOTALS (THIS PAGE ONLY)	2,174.59	\$1,033,910.51	581.94	\$236,554.15	-	\$0.00	312.59	\$176,829.41	1,486.13	\$803,695.92			

### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]



## USER FRIENDLY BUDGET SECTION

## ACCUMULATED ABSENCE LIABILITY

[illegible]

**UFB-9 Accumulated Absence Liability (3)**

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

Gross Debt			Deductions		Net Debt		Current Year Budget		2026 Budget		2027 Budget		All Additional Future Years' Budgets					
Local School Debt			\$8,790,000.00		\$8,790,000.00		\$0.00		Utility Fund - Principal		\$330,000.00		\$380,000.00		\$385,000.00		\$3,235,000.00	
Regional School Debt							\$0.00		Utility Fund - Interest		\$162,212.50		\$147,900.00		\$128,775.00		\$351,475.00	
									Bond Anticipation Notes - Principal		\$0.00							
Utility Fund Debt									Bond Anticipation Notes - Interest		\$84,600.00							
Water			\$4,413,430.00		\$4,413,430.00		\$0.00		Bonds - Principal		\$1,155,000.00		\$1,170,000.00		\$1,175,000.00		\$4,792,000.00	
							\$0.00		Bonds - Interest		\$294,050.00		\$253,500.00		\$211,550.00		\$411,125.00	
							\$0.00		Loans & Other Debt - Principal									
							\$0.00		Loans & Other Debt - Interest		\$2,872.00							
							\$0.00											
									Total		\$2,028,734.50		\$1,951,400.00		\$1,900,325.00		\$8,789,600.00	
Municipal Purposes									Total Principal		\$1,485,000.00		\$1,550,000.00		\$1,560,000.00		\$8,027,000.00	
Debt Authorized (BNI)			\$4,000,000.00				\$4,000,000.00		Total Interest		\$543,734.50		\$401,400.00		\$340,325.00		\$762,600.00	
Notes Outstanding			\$3,000,000.00				\$3,000,000.00		% of Total Current Year Budget		10.47%							
Bonds Outstanding			\$8,292,000.00				\$8,292,000.00											
Loans and Other Debt			\$0.00				\$0.00											
Total (Current Year)			\$28,495,430.00		\$13,203,430.00		\$15,292,000.00		Description				Debt Not Listed Above					
									Total Guarantees - Governmental									
									Total Guarantees - Other									
									Total Capital/Equipment Leases									
									Total Other									
Population (2020 census)			11,868						Bond Rating		Moody's		Standard & Poors		Fitch			
Per Capita Gross Debt			\$2,401.03						Rating		A1		AA					
Per Capita Net Debt			\$1,288.51						Year of Last Rating		2010		2022					
3 Year Average Property Valuation					\$1,511,821,306.33				Mark "X" if Municipality has no bond rating									
Net Debt as % of 3 Year Average Property Valuation					1.01%													

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)
