



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Kelly	12/31/2026	

Chief Administrative Officer

Joyce	E.	Bushman		
-------	----	---------	--	--

Chief Financial Officer

			Cert. Number	
Erick		Mesias	N-892	

Municipal Clerk

Lauren		McBride	C-2314	
--------	--	---------	--------	--

Registered Municipal Accountant

Francis		Jones	_442	
---------	--	-------	------	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Russo	12/31/2026	
Neil		Sullivan	12/31/2028	
Marilyn		Althoff	12/31/2026	
Matthew		Bruin	12/31/2027	
Alexandra	Henry	Traut	12/31/2027	
Chris		Neff	12/31/2028	

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 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	0.554	\$7,003,842.49	21.94%	\$3,718.93	Municipal Purpose Tax	ACTUAL	\$7,143,919.34
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.008	\$109,921.00	0.34%	\$53.70	Municipal Open Space	ACTUAL	\$109,921.00
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	1.008	\$12,739,742.00	39.91%	\$6,766.58	Local School District	ESTIMATED	\$12,994,536.84
Regional School District	0.653	\$8,247,331.00	25.84%	\$4,383.51	Regional School District	ESTIMATED	\$8,412,277.62
County Purposes	0.295	\$3,718,622.34	11.65%	\$1,980.30	County Purposes	ESTIMATED	\$3,795,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$100,260.67	0.31%	\$53.70	County Open Space	ESTIMATED	\$100,260.67
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	2.526	\$31,919,719.50	100.00%	\$16,956.73	Total ESTIMATED amount to be raised by taxes		\$32,555,915.47
Total Taxable Valuation as of October 1, 2025 <u>\$1,264,808,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,876,808.66</u>		
Current Year (2026) Average Residential Assessment <u>\$672,415.28</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,229,228.00</u>		
Prior Year (2025) Average Residential Assessment <u>\$671,287.89</u>					Total Non-Municipal Tax Levy <u>\$25,411,996.13</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$31,764,415.47</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$791,500.00</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$32,555,915.47</u>		
0.554		-100.00%			% of Tax Collections used to Calculate RUT <u>97.56%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$7,003,842.49	\$7,143,919.34	2.00%	\$140,076.85		Total Tax Revenue, Collections: CY 2025 <u>31,744,270.18</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2025 <u>31,998,297.57</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 <u>99.21%</u>		
\$3,718.93	\$0.00	-100.00%	(\$3,718.93)		Delinquent Taxes - December 31, 2025 <u>\$234,382.76</u>		

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	29.55%	\$590,407.26	\$1,997,756.40	\$2,588,163.66	\$2,125,009.66			\$463,154.00				
08	Local Revenue	-15.67%	(\$331,765.99)	\$2,116,634.99	\$1,784,869.00	\$164,800.00			\$1,620,069.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.22	\$507,122.78	\$507,123.00	\$507,123.00							
08	Uniform Construction Code Fees	-100.00%	(\$206,456.00)	\$206,456.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-92.14%	(\$191,080.48)	\$207,381.48	\$16,301.00	\$16,301.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-73.65%	(\$177,709.85)	\$241,284.85	\$63,575.00	\$63,575.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.94%	(\$451,492.52)	\$7,595,411.86	\$7,143,919.34	\$7,143,919.34							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$109,921.00	\$109,921.00		\$109,921.00						
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	#DIV/0!	\$0.00		\$0.00								
	Total	-5.92%	(\$768,097.36)	\$12,981,969.36	\$12,213,872.00	\$10,020,728.00	\$109,921.00	\$0.00	\$2,083,223.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.55	9.00	7.28%	\$96,642.91	1,327,913.09	\$1,424,556.00	1,245,400.00			\$179,156.00					
21	Land-Use Administration	0.50		33.77%	\$32,828.50	97,202.50	\$130,031.00	130,031.00								
22	Uniform Construction Code	0.95	5.00	-3.42%	(\$10,561.98)	308,709.98	\$298,148.00	298,148.00								
23	Insurance			11.36%	\$148,851.00	1,309,798.00	\$1,458,649.00	1,170,648.00			\$288,001.00					
25	Public Safety	14.10	9.00	-3.57%	(\$97,572.15)	2,736,257.15	\$2,638,685.00	2,638,685.00								
26	Public Works	9.85		4.56%	\$112,573.58	2,470,227.42	\$2,582,801.00	1,414,135.00			\$1,168,666.00					
27	Health and Human Services	0.10		6.98%	\$8,004.37	114,680.63	\$122,685.00	122,685.00								
28	Parks and Recreation	0.65		3.82%	\$8,781.00	230,011.00	\$238,792.00	128,871.00	\$109,921.00							
29	Education (including Library)			0.00%	\$0.00	\$201,000.00	\$201,000.00	\$201,000.00								
30	Unclassified			769.57%	\$35,400.00	4,600.00	\$40,000.00	40,000.00								
31	Utilities and Bulk Purchases	4.30		8.94%	\$32,405.00	362,600.00	\$395,005.00	271,005.00			\$124,000.00					
32	Landfill / Solid Waste Disposal			14.18%	\$28,060.00	197,940.00	\$226,000.00	226,000.00								
35	Contingency			0.00%	\$0.00	9,500.00	\$9,500.00	9,500.00								
36	Statutory Expenditures			0.04%	\$494.88	1,154,209.12	\$1,154,704.00	1,067,213.00			\$87,491.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-71.60%	(\$187,780.48)	262,281.48	\$74,501.00	58,200.00	16,301.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00					
45	Debt			43.23%	\$92,869.00	\$214,840.00	\$307,709.00	\$71,800.00			\$235,909.00					
46	Deferred Charges			#DIV/0!	\$119,606.00	\$0.00	\$119,606.00	\$119,606.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.01%	\$15,595.00	\$775,905.00	\$791,500.00	\$791,500.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	36.00	23.00	3.70%	\$436,196.63	\$11,777,675.37	\$12,213,872.00	\$10,004,427.00	\$16,301.00	\$109,921.00	\$0.00	\$2,083,223.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	32	\$8,368,100.00	0.66%	15A Public Schools	7	\$8,692,800.00	14.04%
2 Residential	1,616	\$1,086,623,100.00	85.91%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	116	\$71,265,000.00	5.63%	15C Public Property	33	\$24,923,200.00	40.27%
4A Commercial	92	\$96,786,400.00	7.65%	15D Church and Charities	11	\$14,679,600.00	23.72%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$1,721,000.00	2.78%
4C Apartments	3	\$1,766,200.00	0.14%	15F Other Exempt	20	\$11,877,000.00	19.19%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	1,859	\$1,264,808,800.00	100.00%	Total	72	\$61,893,600.00	100.00%
Average Ratio (%), Assessed to True Value		71.81%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,761,326,834.70		4.89%			
Total # of property tax appeals filed in 2025		County Tax Board	6.00				
		State Tax Court	8.00				
Number of 2025 County Tax Board decisions appealed to Tax Court			1.00				
Number of pending property tax appeals in State Tax Court			4.00				
Amount paid out by municipality for tax appeals in 2025			\$33,039.11				

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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	40,368.75	\$37,500.00				\$2,868.75
Supervisory Staff (Department Heads & Managers)	6.00	3.00	1,189,768.16	\$824,576.87		\$134,596.00	\$162,641.84	\$67,953.45
Police Officers (Including Superior Officers)	13.00	2.00	2,622,305.61	\$1,555,216.88	\$59,000.00	\$514,268.00	\$346,865.28	\$146,955.45
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	17.00	11.00	2,226,322.57	\$1,419,748.85	\$100,000.00	\$206,976.00	\$374,609.60	\$124,988.12
Totals	36.00	23.00	6,078,765.09	\$3,837,042.60	\$159,000.00	\$855,840.00	\$884,116.72	\$342,765.77

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	11.00	\$20,020.14	\$220,221.58	11.00	\$14,832.12	\$163,153.33
Parent & Child	7.00	\$43,444.58	\$304,112.06	8.00	\$30,515.87	\$244,126.96
Employee & Spouse (or Partner)	3.00	\$45,655.52	\$136,966.56	3.00	\$36,272.40	\$108,817.20
Family	9.00	\$66,282.63	\$596,543.70	10.00	\$49,913.12	\$499,131.22
Employee Cost Sharing Contribution (enter as negative -)			(\$373,727.18)			(\$296,893.03)
Subtotal	30.00		\$884,116.72	32.00		\$718,335.68
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	9	\$10,078.93	\$90,710.38	5	\$8,972.07	\$44,860.37
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$11,817.16	\$23,634.32	2	\$8,299.80	\$16,599.60
Family	1	\$33,238.70	\$33,238.70	1	\$14,877.95	\$14,877.95
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$147,583.40	8.00		\$76,337.92
GRAND TOTAL	42.00		\$1,031,700.12	40.00		\$794,673.60

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 - Notes

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