



# 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	12/31/2025	

**Chief Administrative Officer**

Joyce	E.	Bushman		
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**Chief Financial Officer**

**Cert. Number**

Erick		Mesias	N-892	
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**Municipal Clerk**

Lauren		McBride	N/A	
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**Registered Municipal Accountant**

Francis		Jones	442	
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Neil		Sullivan	12/31/2025	
Marilyn		Althoff	12/31/2026	
William		Russo	12/31/2026	
Matthew		Bruin	12/31/2027	
Alexandra	Henry	Traut	12/31/2027	
Bruce		LaFera	12/31/2025	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.543	\$6,866,512.24	22.09%	\$3,636.47	Municipal Purpose Tax	ACTUAL	\$7,003,842.49
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.008	\$109,921.00	0.35%	\$53.58	Municipal Open Space	ESTIMATED	\$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	0.959	\$12,111,554.00	38.96%	\$6,422.42	Local School District	ESTIMATED	\$12,353,785.08
Regional School District	0.649	\$8,200,945.00	26.38%	\$4,346.35	Regional School District	ESTIMATED	\$8,364,963.90
County Purposes	0.293	\$3,698,529.34	11.90%	\$1,962.22	County Purposes	ESTIMATED	\$3,871,027.64
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	\$96,595.80	0.31%	\$53.58	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2024 Budget)</b>	<b>2.460</b>	<b>\$31,084,057.38</b>	<b>100.00%</b>	<b>\$16,474.62</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$31,703,540.11</b>
Total Taxable Valuation as of October 1, 2024 <span style="float: right;"><u>\$1,263,882,977.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>2,489,863.70</u></span>		
Current Year (2025) Average Residential Assessment <span style="float: right;"><u>\$671,287.89</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>8,717,801.19</u></span>		
Prior Year (2024) Average Residential Assessment <span style="float: right;"><u>\$669,700.00</u></span>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$24,699,697.62</u></span>		
<b>Prior Year to Current Year Comparison</b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$30,927,635.11</u></span>		
<b>Comparison - Municipal Purposes Tax Rate</b>					Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$775,905.00</u></span>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$31,703,540.11</u></span>		
0.543		-100.00%			% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.55%</u></span>		
<b>Comparison - Municipal Purposes Tax Levy</b>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<b>Tax Collections - ACTUAL as of Prior Year</b>		
\$6,866,512.24	\$7,003,842.49	2.00%	\$137,330.25		Total Tax Revenue, Collections CY 2024 <span style="float: right;"><u>30,813,333.05</u></span>		
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					Total Tax Levy, CY 2024 <span style="float: right;"><u>31,114,934.17</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <span style="float: right;"><u>99.03%</u></span>		
\$3,636.47	\$0.00	-100.00%	(\$3,636.47)		Delinquent Taxes - December 31, 2024 <span style="float: right;"><u>\$242,391.55</u></span>		

**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
08	Surplus	8.01%	\$148,144.40	\$1,849,612.00	\$1,997,756.40	\$1,700,229.18			\$297,527.22
08	Local Revenue	-22.96%	(\$491,154.87)	\$2,139,624.87	\$1,648,470.00	\$44,800.00			\$1,603,670.00
09	State Aid (without offsetting appropriation)	-9.34%	(\$52,273.48)	\$559,396.48	\$507,123.00	\$507,123.00			
08	Uniform Construction Code Fees	-49.88%	(\$119,444.00)	\$239,444.00	\$120,000.00	\$120,000.00			
	<b>Special Revenue Items w/ Prior Written Consent</b>								
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	79.01%	\$23,894.63	\$30,241.89	\$54,136.52	\$54,136.52			
08	Other Special Items	#DIV/0!	\$0.00		\$0.00				
15	Receipts from Delinquent Taxes	-68.86%	(\$140,581.26)	\$204,156.26	\$63,575.00	\$63,575.00			
	<b>Amount to be raised by taxation</b>								
07	Local Tax for Municipal Purposes	-4.76%	(\$350,211.00)	\$7,354,053.49	\$7,003,842.49	\$7,003,842.49			
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				
	<b>Total</b>	<b>-7.86%</b>	<b>(\$981,625.58)</b>	<b>\$12,486,449.99</b>	<b>\$11,504,824.41</b>	<b>\$9,493,706.19</b>	<b>\$109,921.00</b>	<b>\$0.00</b>	<b>\$1,901,197.22</b>

**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	
	Full-Time	Part-Time										
20	General Government	3.90	9.07	2.00%	\$26,012.09	\$1,297,501.00	\$1,323,513.09	\$1,175,235.76			\$148,277.33	
21	Land-Use Administration	0.50		27.42%	\$17,042.50	\$62,160.00	\$79,202.50	\$79,202.50				
22	Uniform Construction Code	1.00	4.43	8.65%	\$24,570.53	\$284,139.45	\$308,709.98	\$308,709.98				
23	Insurance			8.48%	\$102,355.67	\$1,207,442.33	\$1,309,798.00	\$1,056,302.20			\$253,495.80	
25	Public Safety	14.10	8.00	0.40%	\$10,410.83	\$2,593,240.32	\$2,603,651.15	\$2,603,651.15			\$1,183,041.55	
26	Public Works	9.85		3.52%	\$83,946.92	\$2,386,280.50	\$2,470,227.42	\$1,287,185.87				
27	Health and Human Services	0.05		5.93%	\$6,418.63	\$108,262.00	\$114,680.63	\$114,680.63				
28	Parks and Recreation	0.70		5.70%	\$12,406.50	\$217,604.50	\$230,011.00	\$120,090.00	\$109,921.00			
29	Education (including Library)			0.00%	\$0.00	\$201,000.00	\$201,000.00	\$201,000.00				
30	Unclassified			136.81%	\$23,109.00	\$16,891.00	\$40,000.00	\$40,000.00				
31	Utilities and Bulk Purchases	4.90	0.50	-6.11%	(\$23,600.00)	\$386,200.00	\$362,600.00	\$238,600.00			\$124,000.00	
32	Landfill / Solid Waste Disposal			0.26%	\$508.75	\$197,431.25	\$197,940.00	\$197,940.00				
35	Contingency			58.33%	\$3,500.00	\$6,000.00	\$9,500.00	\$9,500.00				
36	Statutory Expenditures			9.64%	\$101,493.42	\$1,052,715.70	\$1,154,209.12	\$1,067,366.58			\$86,842.54	
37	Judgements			#DIV/0!	\$0.00		\$0.00					
42	Shared Services			104.14%	\$31,494.63	\$30,241.89	\$61,736.52	\$7,600.00	\$54,136.52			
43	Court and Public Defender			2.04%	\$945.00	\$46,355.00	\$47,300.00	\$47,300.00				
44	Capital			-100.00%	(\$183,500.00)	\$183,500.00	\$0.00	\$0.00			\$0.00	
45	Debt			16.98%	\$31,180.09	\$183,659.91	\$214,840.00	\$109,300.00			\$105,540.00	
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00					
50	Reserve for Uncollected Taxes			2.00%	\$15,200.00	\$760,705.00	\$775,905.00	\$775,905.00				
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
	<b>Total</b>	<b>35.00</b>	<b>22.00</b>	<b>2.53%</b>	<b>\$283,494.56</b>	<b>\$11,221,329.85</b>	<b>\$11,504,824.41</b>	<b>\$9,439,569.67</b>	<b>\$54,136.52</b>	<b>\$109,921.00</b>	<b>\$0.00</b>	<b>\$1,901,197.22</b>



## 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	31	\$7,861,700.00	0.62%	15A Public Schools	7	\$44,583,200.00	33.92%
2 Residential	1,619	\$1,086,815,100.00	85.99%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	111	\$68,165,800.00	5.39%	15C Public Property	33	\$30,451,400.00	23.17%
4A Commercial	92	\$96,865,000.00	7.66%	15D Church and Charities	11	\$39,309,500.00	29.91%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$1,753,100.00	1.33%
4C Apartments	4	\$2,342,200.00	0.19%	15F Other Exempt	19	\$15,334,200.00	11.67%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,833,177.00	0.15%				
<b>Total</b>	<b>1,858</b>	<b>\$1,263,882,977.00</b>	<b>100.00%</b>	<b>Total</b>	<b>71</b>	<b>\$131,431,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
78.84%				10.40%			
Equalized Valuation, Taxable Properties				Total # of property tax appeals filed in 2024			
\$1,603,098,651.70				County Tax Board			
				State Tax Court			
				7.00			
				12.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				Number of 2024 County Tax Board decisions appealed to Tax Court			
0.00				0.00			
Number of pending property tax appeals in State Tax Court				Number of pending property tax appeals in State Tax Court			
7.00				7.00			
Amount paid out by municipality for tax appeals in 2024				Amount paid out by municipality for tax appeals in 2024			
\$45,474.05				\$45,474.05			

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				
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		7.00	40,368.75	\$37,500.00				\$2,868.75
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,252,160.42	\$872,094.83		\$142,922.00	\$164,657.04	\$72,486.55
Police Officers (Including Superior Officers)	13.00	2.00	2,712,485.74	\$1,670,217.66	\$64,000.00	\$533,441.00	\$304,239.08	\$140,588.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	15.00	11.00	1,938,321.29	\$1,255,113.48	\$85,000.00	\$181,495.00	\$306,103.88	\$110,608.93
<b>Totals</b>	<b>35.00</b>	<b>22.00</b>	<b>5,943,336.20</b>	<b>\$3,834,925.97</b>	<b>\$149,000.00</b>	<b>\$857,858.00</b>	<b>\$775,000.00</b>	<b>\$326,552.23</b>

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**

	<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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$17,721.12	\$159,490.08	7.00	\$15,216.99	\$106,518.93
Parent & Child	7.00	\$34,488.81	\$241,421.67	6.00	\$27,544.58	\$165,267.48
Employee & Spouse (or Partner)	3.00	\$36,272.40	\$108,817.20	2.00	\$31,110.24	\$62,220.48
Family	8.00	\$75,031.69	\$600,253.52	13.00	\$40,493.86	\$526,420.18
Employee Cost Sharing Contribution (enter as negative - )			(\$334,982.47)			(\$261,281.82)
Subtotal	27.00		\$775,000.00	28.00		\$599,145.25
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$10,566.73	\$63,400.40	5	\$7,634.76	\$38,173.80
Parent & Child			\$0.00	1	\$15,922.92	\$15,922.92
Employee & Spouse (or Partner)	2	\$8,299.80	\$16,599.60	2	\$7,744.61	\$15,489.22
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	8.00		\$80,000.00	8.00		\$69,585.94
<b>GRAND TOTAL</b>	35.00		\$855,000.01	36.00		\$668,731.19

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)?**

**YES**

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

**YES**





**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	\$910,000.00	\$910,000.00	\$0.00	Utility Fund - Principal	\$51,864.83			
Regional School Debt	\$3,858,025.66	\$3,858,025.66	\$0.00	Utility Fund - Interest	\$52,755.48			
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$87,825.85			
	\$6,532,090.11	\$6,532,090.11	\$0.00	Bond Anticipation Notes - Interest	\$21,331.83			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	<b>Total</b>	\$213,777.99	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$139,690.68	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$850,000.00		\$850,000.00	Total Interest	\$74,087.31	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$643,217.57	\$30,641.00	\$612,576.57	% of Total Current Year Budget	1.86%			
Bonds Outstanding			\$0.00	<b>Description</b>				
Loans and Other Debt			\$0.00	<b>Debt Not Listed Above</b>				
<b>Total (Current Year)</b>	\$12,793,333.34	\$11,330,756.77	\$1,462,576.57	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>4,981</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$2,568.43</u>			Rating				
Per Capita Net Debt	<u>\$293.63</u>			Year of Last Rating				
3 Year Average Property Valuation		<u>\$1,519,380,402.67</u>		<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>		
Net Debt as % of 3 Year Average Property Valuation		<u>0.10%</u>						





**USER FRIENDLY BUDGET SECTION - Notes**

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