



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1922_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Rossi	12/31/2027	

Chief Administrative Officer

Tina		Kraus		businessadmin@vernontwp.com
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Chief Financial Officer

Donelle	K	Bright		dbright@vernontwp.com
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Municipal Clerk

Marcy		Gianattasio		mgianattsio@vernontwp.com
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Registered Municipal Accountant

Man		Lee		mlee@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patrick		Rizzuto	12/31/2025	prizzuto@vernontwp.com
Natalie		Buccieri	12/31/2025	nbuccieri@vernontwp.com
Brad		Sparta	12/31/2027	bsparta@vernontwp.com
William		Higgins	12/31/2027	whiggins@vernontwp.com
Jessica		Debenedetto	12/31/2027	jdebenedetto@vernontwp.com

Government Type: 3

Election Type: 4

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	-15.25%	(\$315,000.00)	\$2,065,000.00	\$1,750,000.00	\$1,750,000.00							
08	Local Revenue	-3.55%	(\$52,948.49)	\$1,491,534.49	\$1,438,586.00	\$1,438,586.00							
09	State Aid (without offsetting appropriation)	4.44%	\$106,435.21	\$2,397,204.61	\$2,503,639.82	\$2,503,639.82							
08	Uniform Construction Code Fees	-3.09%	(\$15,328.00)	\$495,328.00	\$480,000.00	\$480,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.82%	\$4,348.22	\$239,371.78	\$243,720.00	\$243,720.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-89.35%	(\$485,331.83)	\$543,193.56	\$57,861.73	\$57,861.73							
08	Other Special Items	25.14%	\$878,150.51	\$3,493,587.47	\$4,371,737.98	\$4,371,737.98							
15	Receipts from Delinquent Taxes	-2.32%	(\$38,026.22)	\$1,638,026.22	\$1,600,000.00	\$1,600,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.08%	(\$14,175.39)	\$18,896,629.86	\$18,882,454.47	\$18,882,454.47							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	#DIV/0!	\$0.00		\$0.00								
	Total	0.22%	\$68,124.01	\$31,259,875.99	\$31,328,000.00	\$31,328,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

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	14.50	7.00	-2.15%	(\$40,006.00)	\$1,864,516.00	\$1,824,510.00									
21	Land-Use Administration	2.20	2.00	2.48%	\$6,000.00	\$241,500.00	\$247,500.00									
22	Uniform Construction Code	6.20	0.00	2.00%	\$9,750.00	\$487,750.00	\$497,500.00									
23	Insurance			-3.99%	(\$190,200.00)	\$4,772,000.00	\$4,581,800.00									
25	Public Safety	43.10	7.00	0.88%	\$49,188.73	\$5,611,628.00	\$5,660,816.73	\$5,622,764.00	\$38,052.73							
26	Public Works	25.00	2.00	7.71%	\$240,850.00	\$3,122,000.00	\$3,362,850.00	\$3,362,850.00								
27	Health and Human Services	4.50	5.25	-3.09%	(\$8,000.00)	\$259,250.00	\$251,250.00	\$251,250.00								
28	Parks and Recreation	3.50	0.75	7.04%	\$27,894.00	\$396,025.00	\$423,919.00	\$401,025.00	\$22,894.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			8.21%	\$212,152.00	\$2,583,119.00	\$2,795,271.00	\$2,795,271.00								
31	Utilities and Bulk Purchases			-5.07%	(\$33,700.00)	\$664,500.00	\$630,800.00	\$630,800.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			10.29%	\$271,084.00	\$2,635,400.00	\$2,906,484.00	\$2,906,484.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			2.09%	\$5,000.50	\$238,719.50	\$243,720.00	\$243,720.00								
43	Court and Public Defender	2.00	2.00	5.10%	\$10,100.00	\$198,000.00	\$208,100.00	\$208,100.00								
44	Capital			-16.41%	(\$300,600.00)	\$1,831,350.00	\$1,530,750.00	\$1,530,750.00								
45	Debt			3.99%	\$131,160.00	\$3,284,220.00	\$3,415,380.00	\$3,415,380.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			10.27%	\$255,765.30	\$2,491,583.97	\$2,747,349.27	\$2,747,349.27								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	101.00	26.00	2.11%	\$646,438.53	\$30,681,561.47	\$31,328,000.00	\$31,267,053.27	\$60,946.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				CURRENT FUND BALANCE	\$1,750,000.00	NON-RECURRING REVENUE; REDUCTION RESULTS IN LOWER THAN APPROPRIATE FUND BALANCE FOR BUDGET AND MUNICIPALITY SIZE
X				VTMUA PAYMENTS FOR SCMUA FEES	\$2,795,271.00	REVENUE MAY BE AFFECTED BY REVENUES COLLECTED
X				AMOUNT TO BE RAISED BY TAXATION	#####	COLLECTION PERCENTAGE USED CHANGES RESERVE FOR UNCOLLECTED TAXES CALCULATION
X				STATE-AID ENERGY RECEIPTS/CMPTRA	\$2,503,639.82	FUTURE YEARS MAY CHANGE
X				VTMUA PRINCIPAL & INTEREST PAYMENTS	\$358,541.00	REVENUE MAY BE AFFECTED BY REVENUES COLLECTED
X				RESERVE FOR SALE OF MUNICIPAL ASSETS	\$539,500.00	NON-RECURRING REVENUE
	X			INTEREST ON BOND ANTICIPATION NOTES	\$265,000.00	INTEREST RATES CAN FLUCTUATE BASED ON MARKET RATES
		X		PENSION APPROPRIATIONS (PFRS)	\$1,398,685.00	LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING
		X		PENSION APPROPRIATIONS (PERS)	\$715,799.00	LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING
X				PAYMENT OF BOND ANTICIPATION NOTES	\$556,000.00	RESULT OF AGGRESSIVE PAYMENT OF OUTSTANDING NOTES; ADDITIONAL NOTES ANTICIPATED THROUGH 2027
			X	N/A	N/A	NO STRUCTURAL IMBALANCE OFFSETS ANTICIPATED FOR 2024
				GENERAL COMMENTS		THE TOWNSHIP RECOGNIZES THE MUNICIPAL BUDGET IS A DOCUMENT THAT MUST BE PROJECTED OUT FOR FUTURE REVENUE AND APPROPRIATION ITEMS. LONG-TERM CONSEQUENCES OF CURRENT YEAR BUDGET DECISIONS ARE UNDERSTOOD WITH A MULTI-YEAR PERSPECTIVE AND MUNICIPAL PROGRAMS AND SERVICE LEVELS ARE ASSESSED TO DETERMINE SUSTAINABILITY. THE PROCESS INVOLVES POLITICS, COMPROMISE, AND COMPETING VISIONS OF THE GOVERNMENT IN SERVING ITS RESIDENTS AND VISITORS. THE MAYOR AND TOWNSHIP COUNCIL CONTINUE TO FOCUS THEIR DECISIONS TOWARD ACHIEVEMENT OF MUNICIPAL GOALS, WITH CONSTRAINTS OF AVAILABLE RESOURCES.
						THE REVENUES AND APPROPRIATIONS LISTED ABOVE ARE THOSE THAT CANNOT BE PROPERLY FORECAST AT THIS TIME.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,187	\$59,555,000.00	1.75%	15A Public Schools	6	\$40,946,600.00	19.19%
2 Residential	10,653	\$3,085,778,200.00	90.76%	15B Other Schools			0.00%
3A/3B Farm	308	\$44,266,900.00	1.30%	15C Public Property	477	\$124,178,400.00	58.19%
4A Commercial	347	\$169,184,200.00	4.98%	15D Church and Charities	26	\$16,215,000.00	7.60%
4B Industrial	26	\$35,768,600.00	1.05%	15E Cemeteries & Graveyards	4	\$601,400.00	0.28%
4C Apartments	3	\$2,959,300.00	0.09%	15F Other Exempt	290	\$31,478,200.00	14.75%
5A/5B Railroad	18	\$140,400.00	0.00%				
6A/6B Business Personal Property	3	\$2,374,712.00	0.07%				
Total	13,545	\$3,400,027,312.00	100.00%	Total	803	\$213,419,600.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$3,400,027,312.00			
Total # of property tax appeals filed in 2023				County Tax Board	51.00		
				State Tax Court	2.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				9.00			
Number of pending property tax appeals in State Tax Court				80.00			
Amount paid out by municipality for tax appeals in 2023				\$10,016.14			
				Percentage of Exempt vs. Non-Exempt Properties <u>6.28%</u>			

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				
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	1.00	5.00	51,732.00	\$45,000.00	\$0.00	\$0.00	\$3,132.00	\$3,600.00
Supervisory Staff (Department Heads & Managers)	16.00	0.00	2,276,039.38	\$1,625,599.32	\$0.00	\$183,395.49	\$336,996.62	\$130,047.95
Police Officers (Including Superior Officers)	32.00	0.00	6,311,382.81	\$3,990,678.00	\$187,500.00	\$1,276,387.22	\$522,563.35	\$334,254.24
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	47.00	0.00	9,093,510.99	\$3,349,474.54	\$196,600.00	\$4,232,704.33	\$1,031,046.16	\$283,685.96
All Other Non-Union Employees not listed above	5.00	11.00	375,079.42	\$242,042.14	\$0.00	\$49,206.17	\$64,467.74	\$19,363.37
Totals	101.00	16.00	18,107,744.60	\$9,252,794.00	\$384,100.00	\$5,741,693.21	\$1,958,205.87	\$770,951.52

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	21.00	\$13,122.95	\$275,581.93	21.00	\$13,673.70	\$287,147.64
Parent & Child	8.00	\$23,301.00	\$186,408.00	7.00	\$24,882.96	\$174,180.72
Employee & Spouse (or Partner)	10.00	\$27,810.00	\$278,100.00	16.00	\$27,939.21	\$447,027.36
Family	42.00	\$34,515.71	\$1,449,660.00	40.00	\$33,805.55	\$1,352,221.80
Employee Cost Sharing Contribution (enter as negative -)			(\$574,530.48)			(\$554,382.62)
Subtotal	81.00		\$1,615,219.45	84.00		\$1,706,194.90
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	19	\$6,949.97	\$132,049.43	20	\$6,833.10	\$136,662.00
Parent & Child	3	\$23,984.88	\$71,954.64	3	\$23,984.88	\$71,954.64
Employee & Spouse (or Partner)	43	\$15,233.04	\$655,020.72	42	\$16,268.67	\$683,283.96
Family	10	\$40,602.58	\$406,025.80	8	\$41,845.26	\$334,762.08
Employee Cost Sharing Contribution (enter as negative -)			(\$31,841.42)			(\$7,994.47)
Subtotal	75.00		\$1,233,209.17	73.00		\$1,218,668.21
GRAND TOTAL	156.00		\$2,848,428.62	157.00		\$2,924,863.11

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**

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
Organized Municipal Employees- UAW	955.91	\$103,880.72	328.01	\$56,429.58	18.94	\$3,778.47					x		
Department of Public Works-AFSCME	408.50	\$59,604.65	148.03	\$31,929.48	-						x		
Administration- Non-Union Employees	908.50	\$103,963.64	304.39	\$86,027.92								x	
Police Department- PBA	1,933.50	\$289,515.04	319.00	\$145,418.74	172.55	\$68,509.66					x		
Police Chief	210.63	\$15,000.00	26.25	\$17,745.81	9.88	\$6,675.80							X
TOTALS (THIS PAGE ONLY)	4,417.03	\$571,964.05	1,125.68	\$337,551.53	201.36	\$78,963.93	-	\$0.00	-	\$0.00			

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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,406,825.00	\$3,406,825.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$3,021,568.00		\$3,021,568.00			
Notes Outstanding	\$8,917,924.00		\$8,917,924.00			
Bonds Outstanding	\$17,630,000.00		\$17,630,000.00			
Loans and Other Debt	\$445,006.39	\$445,006.39	\$0.00			
Total (Current Year)	\$33,421,323.39	\$3,851,831.39	\$29,569,492.00			
Population (2020 census)	<u>22,358</u>					
Per Capita Gross Debt	<u>\$1,494.83</u>					
Per Capita Net Debt	<u>\$1,322.55</u>					
3 Year Average Property Valuation		<u>\$3,106,533,791.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.95%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$556,000.00			
Bond Anticipation Notes - Interest			\$265,000.00			
Bonds - Principal			\$2,105,000.00	\$2,150,000.00	\$2,195,000.00	\$11,180,000.00
Bonds - Interest			\$489,380.00	\$410,750.00	\$330,000.00	\$1,231,900.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$3,415,380.00	\$2,560,750.00	\$2,525,000.00	\$12,411,900.00
Total Principal			\$2,661,000.00	\$2,150,000.00	\$2,195,000.00	\$11,180,000.00
Total Interest			\$754,380.00	\$410,750.00	\$330,000.00	\$1,231,900.00
% of Total Current Year Budget			10.90%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa3					
Year of Last Rating	2021					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Franklin	Animal Control	Animal Control		4/1/2021	3/31/2025	\$13,437.50
Lead	Authority	Vernon Township Municipal Utility Authority	Finance Services	Finance Services		1/1/2023	12/31/2025	\$92,100.00
Lead	Montague	Montague	Animal Control	Animal Control		1/1/2021	12/31/2024	\$15,606.00
Lead	County	Sussex County	Senior Citizen Nutrition Site	Senior Citizen Nutrition Site		1/1/2022	12/31/2024	\$27,700.00
Lead	Municipality	Wantage	9-1-1 Communications	9-1-1 Communications		1/1/2020	12/31/2024	\$15,000.00
Lead	Municipality	Lafayette	Animal Control	Animal Control		1/1/2022	12/31/2024	\$10,200.00
Lead	Municipality	Hamburg	Animal Control	Animal Control		1/1/2022	12/31/2024	\$13,056.00
Lead	Municipality	Ogdensburg	Animal Control	Animal Control		1/1/2022	12/31/2024	\$13,260.00
Lead	Municipality	Hardyston	Animal Control	Animal Control		1/1/2022	12/31/2024	\$18,360.00
		Vernon Township School District	Utilities	Shared Facilities	Shared Gasoline Pumps	11/1/2022	6/30/2028	\$235,341.60
	Amount Received Page Total							\$218,719.50
	Amount Paid Page Total							\$0.00
	Page Total							\$454,061.10

USER FRIENDLY BUDGET SECTION - Notes

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