



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1922 Vernon Township - County of Sussex

Introduced

Municode: 1922 Filename: 1922_fbi_2025.xlsm

Website: www.vernontwp.com

Phone Number: 973-764-4055

Mailing Address: 21 Church Street

Municipality: Vernon State: NJ Zip: 07462

Mayor

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

Chief Administrative Officer

| | | | | |
|------|--|-------|--|-----------------------------|
| Tina | | Kraus | | businessadmin@vernontwp.com |
|------|--|-------|--|-----------------------------|

Chief Financial Officer

| | | | | |
|---------|---|--------|--|-----------------------|
| Donelle | K | Bright | | dbright@vernontwp.com |
|---------|---|--------|--|-----------------------|

Municipal Clerk

| | | | | |
|-------|--|-------------|--|---------------------------|
| Marcy | | Gianattasio | | mgianattsio@vernontwp.com |
|-------|--|-------------|--|---------------------------|

Registered Municipal Accountant

| | | | | |
|-----|--|-----|--|---------------------|
| Man | | Lee | | mlee@nisivoccia.com |
|-----|--|-----|--|---------------------|

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 | | Debennedetto | 12/31/2025 | jdebennedetto@vernontwp.com |
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Government Type: Town

Election Type: Non-Partisan (November)

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 | -5.71% | (\$100,000.00 | \$1,750,000.00 | \$1,650,000.00 | \$1,650,000.00 | | | | | | | |
| 08 | Local Revenue | -9.36% | (\$164,565.33 | \$1,758,185.33 | \$1,593,620.00 | \$1,593,620.00 | | | | | | | |
| 09 | State Aid (without offsetting appropriation) | -7.76% | (\$194,242.49 | \$2,503,639.49 | \$2,309,397.00 | \$2,309,397.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -10.17% | (\$70,756.00 | \$695,756.00 | \$625,000.00 | \$625,000.00 | | | | | | | |
| | <i>Special Revenue Items w/ Prior Written Consent</i> | | | | | | | | | | | | |
| 11 | Shared Services Agreements | 5.80% | \$13,355.13 | \$230,222.87 | \$243,578.00 | \$243,578.00 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 10 | Public and Private Revenue | -56.88% | (\$261,008.97 | \$458,909.94 | \$197,900.97 | \$197,900.97 | | | | | | | |
| 08 | Other Special Items | -12.48% | (\$547,507.51 | \$4,388,527.72 | \$3,841,020.21 | \$3,841,020.21 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -8.03% | (\$157,169.85 | \$1,957,169.85 | \$1,800,000.00 | \$1,800,000.00 | | | | | | | |
| | <i>Amount to be raised by taxation</i> | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | 5.63% | \$1,075,618.29 | \$19,097,220.53 | \$20,172,838.82 | \$20,172,838.82 | | | | | | | |
| 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 | -1.24% | (\$406,276.73 | \$32,839,631.73 | \$32,433,355.00 | \$32,433,355.00 | \$0.00 | \$0.00 | \$0.00 | \$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 | 15.00 | 7.00 | 3.80% | \$69,740.00 | \$1,835,010.00 | \$1,904,750.00 | \$1,854,750.00 | \$50,000.00 | | | | | | | |
| 21 Land-Use Administration | 2.00 | 1.00 | -2.42% | (\$6,000.00) | \$247,500.00 | \$241,500.00 | \$241,500.00 | | | | | | | | |
| 22 Uniform Construction Code | 6.00 | | 9.10% | \$45,250.00 | \$497,500.00 | \$542,750.00 | \$542,750.00 | | | | | | | | |
| 23 Insurance | | | 1.01% | \$46,200.00 | \$4,581,800.00 | \$4,628,000.00 | \$4,628,000.00 | | | | | | | | |
| 25 Public Safety | 43.00 | 8.00 | 7.20% | \$406,579.90 | \$5,647,764.00 | \$6,054,343.90 | \$5,926,910.00 | \$127,433.90 | | | | | | | |
| 26 Public Works | 27.00 | 2.00 | 9.24% | \$310,650.00 | \$3,362,850.00 | \$3,673,500.00 | \$3,673,500.00 | | | | | | | | |
| 27 Health and Human Services | 4.00 | 8.00 | 11.89% | \$29,100.00 | \$244,750.00 | \$273,850.00 | \$273,850.00 | | | | | | | | |
| 28 Parks and Recreation | 6.00 | 1.00 | 37.78% | \$151,517.00 | \$401,025.00 | \$552,542.00 | \$529,275.00 | \$23,267.00 | | | | | | | |
| 29 Education (including Library) | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 30 Unclassified | | | -12.02% | (\$75,800.00) | \$630,800.00 | \$555,000.00 | \$555,000.00 | | | | | | | | |
| 31 Utilities and Bulk Purchases | | | 0.54% | \$15,130.00 | \$2,795,281.00 | \$2,810,411.00 | \$2,810,411.00 | | | | | | | | |
| 32 Landfill / Solid Waste Disposal | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 35 Contingency | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 36 Statutory Expenditures | | | 0.13% | \$3,725.00 | \$2,906,484.00 | \$2,910,209.00 | \$2,910,209.00 | | | | | | | | |
| 37 Judgements | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 42 Shared Services | | | -0.06% | (\$142.00) | \$243,720.00 | \$243,578.00 | \$243,578.00 | | | | | | | | |
| 43 Court and Public Defender | 2.00 | 2.00 | 1.96% | \$4,000.00 | \$204,100.00 | \$208,100.00 | \$208,100.00 | | | | | | | | |
| 44 Capital | | | 13.61% | \$208,300.00 | \$1,530,750.00 | \$1,739,050.00 | \$1,739,050.00 | | | | | | | | |
| 45 Debt | | | 0.03% | \$945.00 | \$3,415,380.00 | \$3,416,325.00 | \$3,416,325.00 | | | | | | | | |
| 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 | | | -2.29% | (\$62,903.24) | \$2,747,349.20 | \$2,684,446.00 | \$2,684,446.00 | | | | | | | | |
| 55 Surplus General Budget | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| Total | 105.00 | 29.00 | 3.66% | \$1,146,291.73 | \$31,292,063.27 | \$32,438,355.00 | \$32,237,654.03 | \$200,700.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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 | 2,182 | \$67,706,200.00 | 1.81% | 15A Public Schools | 6 | \$41,574,100.00 | 17.30% |
| 2 Residential | 10,635 | \$3,408,870,500.00 | 91.03% | 15B Other Schools | 0 | \$0.00 | 0.00% |
| 3A/3B Farm | 310 | \$47,309,300.00 | 1.26% | 15C Public Property | 475 | \$140,023,500.00 | 58.27% |
| 4A Commercial | 344 | \$176,840,600.00 | 4.72% | 15D Church and Charities | 26 | \$16,494,500.00 | 6.86% |
| 4B Industrial | 26 | \$37,107,700.00 | 0.99% | 15E Cemeteries & Graveyards | 4 | \$548,900.00 | 0.23% |
| 4C Apartments | 5 | \$4,519,000.00 | 0.12% | 15F Other Exempt | 312 | \$41,645,400.00 | 17.33% |
| 5A/5B Railroad | 18 | \$140,400.00 | 0.00% | | | | |
| 6A/6B Business Personal Property | 3 | \$2,374,712.00 | 0.06% | | | | |
| Total | 13,523 | \$3,744,868,412.00 | 100.00% | | | | |
| Average Ratio (%), Assessed to True Value | | | | Total | | | |
| | | | | 823 | | | |
| Equalized Valuation, Taxable Properties | | | | \$240,286,400.00 | | | |
| | | | | 100.00% | | | |
| Total # of property tax appeals filed in 2024 | | | | Percentage of Exempt vs. Non-Exempt Properties | | | |
| | | | | 6.42% | | | |
| County Tax Board | | | | | | | |
| State Tax Court | | | | | | | |
| Number of 2024 County Tax Board decisions appealed to Tax Court | | | | | | | |
| Number of pending property tax appeals in State Tax Court | | | | | | | |
| | | | | | | | |
| Amount paid out by municipality for tax appeals in 2024 | | | | | | | |
| | | | | | | | |

| 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 | | | | |
| Total 5 Yr Exemptions/Abatements | 0 | 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 | \$1,650,000.00 | NON-RECURRING REVENUE; REDUCTION RESULTS IN LOWER THAN APPROPRIATE FUND BALANCE FOR BUDGET AND MUNICIPALITY SIZE |
| X | | | | | VTMUA PAYMENTS FOR SCMUA FEES | \$2,701,726.67 | 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 | \$2,309,397.00 | FUTURE YEARS MAY CHANGE |
| X | | | | | VTMUA PRINCIPAL & INTEREST PAYMENTS | \$320,125.00 | REVENUE MAY BE AFFECTED BY REVENUES COLLECTED |
| X | | | | | RESERVE FOR PAYMENT OF DEBT SERVICE | \$13,616.43 | NON-RECURRING REVENUE |
| X | | | | | RECEIPTS FOR DELINQUENT TAXES | \$1,800,000.00 | MAX AMOUNT OF DELINQUENT TAXES BASED ON AFS WAS JUST OVER \$1.8MIL |
| | X | | | | INTEREST ON BOND ANTICIPATION NOTES | \$230,000.00 | INTEREST RATES CAN FLUCTUATE BASED ON MARKET RATES |
| | | | | | | | |
| | | X | | | PENSION APPROPRIATIONS (PFRS) | \$1,394,868.00 | LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING |
| | | X | | | PENSION APPROPRIATIONS (PERS) | \$708,341.00 | LIABILITY INCREASES ANNUALLY BY STATE-MANDATED FUNDING |
| | X | | | | PAYMENT OF BOND ANTICIPATION NOTES | \$625,575.00 | RESULT OF AGGRESSIVE PAYMENT OF OUTSTANDING NOTES; ADDITIONAL NOTES ANTICIPATED THROUGH 2027 |
| | | | X | | N/A | N/A | NO STRUCTURAL IMBALANCE OFFSETS ANTICIPATED FOR 2025 |
| | | | | | 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. |
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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 | 0.555 | \$18,882,454.47 | 22.76% | \$1,608.74 | Municipal Purpose Tax | ACTUAL | \$20,172,838.82 |
| Municipal Library | | | 0.00% | \$0.00 | Municipal Library | | |
| 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 | 1.410 | \$47,923,966.00 | 57.75% | \$4,083.02 | Local School District | ESTIMATED | \$49,093,503.02 |
| Regional School District | | | 0.00% | \$0.00 | Regional School District | | |
| County Purposes | 0.440 | \$14,956,955.32 | 18.02% | \$1,274.30 | County Purposes | ESTIMATED | \$15,121,864.10 |
| County Library | 0.034 | \$1,160,451.04 | 1.40% | \$98.87 | County Library | ESTIMATED | \$1,159,831.48 |
| County Board of Health | 0.000 | \$4.47 | 0.00% | \$0.00 | County Board of Health | | \$59,150.62 |
| County Open Space | 0.002 | \$57,647.94 | 0.07% | \$4.91 | County Open Space | ESTIMATED | |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2024 Budget) | | | | | Total ESTIMATED amount to be raised by taxes | | |
| | | | | | | | |
| Total Taxable Valuation as of October 1, 2024 | | | | | Revenue Anticipated, Excluding Tax Levy | | |
| (To be used to calculate the current year tax rate) | | | | | 11,860,516.18 | | |
| Current Year (2025) Average Residential Assessment | | | | | | | |
| Prior Year (2024) Average Residential Assessment | | | | | | | |
| | | | | | Budget Appropriations, before Reserve for Uncollected Taxes | | |
| | | | | | Total Non-Municipal Tax Levy | | |
| | | | | | Amount to be Raised by Taxes - Before RUT | | |
| | | | | | Reserve for Uncollected Taxes (RUT) | | |
| | | | | | Total Amount to be Raised by Taxes | | |
| | | | | | | | |
| | | | | | % of Tax Collections used to Calculate RUT | | |
| | | | | | 95.19% | | |
| | | | | | | | |
| | | | | | If % used exceeds the actual collection % then | | |
| | | | | | reference the statutory exception used | | |
| | | | | | | | |
| | | | | | Tax Collections - ACTUAL as of Prior Year | | |
| | | | | | Total Tax Revenue, Collections CY 2024 | | |
| | | | | | Total Tax Levy, CY 2024 | | |
| | | | | | % of Taxes Collected, CY 2024 | | |
| | | | | | | | |
| | | | | | Delinquent Taxes - December 31, 2024 | | |
| | | | | | 1,820,327.53 | | |
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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 | 19.00 | \$14,402.53 | \$273,648.00 | 21.00 | \$13,122.95 | \$275,581.93 |
| Parent & Child | 11.00 | \$23,157.82 | \$254,736.00 | 8.00 | \$23,301.00 | \$186,408.00 |
| Employee & Spouse (or Partner) | 14.00 | \$30,491.14 | \$426,876.00 | 10.00 | \$27,810.00 | \$278,100.00 |
| Family | 36.00 | \$39,015.67 | \$1,404,564.00 | 42.00 | \$34,515.71 | \$1,449,660.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$601,670.61) | | | (\$516,362.00) |
| Subtotal | 80.00 | | \$1,758,153.39 | 81.00 | | \$1,673,387.93 |
| <u>Elected Officials - Health Benefits - Annual Cost</u> | | | | | | |
| Single Coverage | 1 | \$11,856.00 | \$11,856.00 | 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 -) | | | (\$1,239.24) | | | \$0.00 |
| Subtotal | 1.00 | | \$10,616.76 | 0.00 | | \$0.00 |
| <u>Retirees - Health Benefits - Annual Cost</u> | | | | | | |
| Single Coverage | 18 | \$5,513.33 | \$99,240.00 | 19 | \$6,949.97 | \$132,049.43 |
| Parent & Child | 3 | \$19,682.84 | \$59,048.52 | 3 | \$23,984.88 | \$71,954.64 |
| Employee & Spouse (or Partner) | 44 | \$12,070.35 | \$531,095.52 | 43 | \$15,233.04 | \$655,020.72 |
| Family | 11 | \$38,817.10 | \$426,988.08 | 10 | \$40,602.58 | \$406,025.80 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$26,090.01) | | | (\$7,994.47) |
| Subtotal | 76.00 | | \$1,090,282.11 | 75.00 | | \$1,257,056.12 |
| GRAND TOTAL | 157.00 | | \$2,859,052.26 | 156.00 | | \$2,930,444.05 |

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
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 | 60,841.26 | \$45,000.00 | \$0.00 | \$0.00 | \$12,398.76 | \$3,442.50 |
| Supervisory Staff (Department Heads & Managers) | 16.00 | | 2,200,996.26 | \$1,521,783.49 | \$0.00 | \$260,377.16 | \$302,419.18 | \$116,416.44 |
| Police Officers (Including Superior Officers) | 32.00 | | 6,572,922.95 | \$3,968,087.70 | \$315,920.00 | \$1,468,192.45 | \$517,164.09 | \$303,558.71 |
| Fire Fighters (Including Superior Officers) | | | | | | | | |
| All Other Union Employees not listed above | 51.00 | | 5,396,843.32 | \$3,255,744.58 | \$208,000.00 | \$557,057.90 | \$1,126,976.38 | \$249,064.46 |
| All Other Non-Union Employees not listed above | 5.00 | 24.00 | 452,866.30 | \$294,912.45 | \$28,080.00 | \$50,459.52 | \$56,853.53 | \$22,560.80 |
| Totals | 105.00 | 29.00 | 14,684,470.09 | \$9,085,528.22 | \$552,000.00 | \$2,336,087.02 | \$2,015,811.94 | \$695,042.91 |

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
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 |
| Organized Municipal Employees- UAW | 1,144.81 | \$106,054.30 | 216.69 | \$51,114.64 | 31.39 | \$7,235.55 | | | | | x | | |
| Department of Public Works-AFSCME | 739.00 | \$68,018.44 | 248.00 | \$60,920.08 | 68.34 | \$13,913.94 | | | | | x | | |
| Administration- Non-Union Employees | 1,279.85 | \$95,305.98 | 282.46 | \$81,888.03 | 1.77 | \$552.39 | | | | | | x | |
| Police Department- PBA | 2,002.19 | \$318,995.99 | 405.06 | \$197,888.67 | 154.53 | \$65,218.23 | | | | | x | | |
| Police Chief | 218.13 | \$15,000.00 | 32.75 | \$23,659.33 | 13.63 | \$9,843.00 | | | | | | | x |
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| TOTALS (THIS PAGE ONLY) | 5,383.98 | \$603,374.71 | 1,184.96 | \$415,470.75 | 269.66 | \$96,763.11 | - | \$0.00 | - | \$0.00 | | | |

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

| | | | | Current Year | | | | | 2026 | 2027 | All Additional Future |
|--|--|---------------------------|----------------|-----------------|-------------------------------------|-----------------------|----------------|----------------|-----------------|------|-----------------------|
| Gross Debt | | Deductions | | Net Debt | Budget | Budget | Budget | Years' Budgets | | | |
| | | | | | | | | | | | |
| Local School Debt | | \$3,150,000.00 | \$3,150,000.00 | \$0.00 | Utility Fund - Principal | | | | | | |
| Regional School Debt | | | | \$0.00 | Utility Fund - Interest | | | | | | |
| <u>Utility Fund Debt</u> | | | | | Bond Anticipation Notes - Principal | \$625,575.00 | | | | | |
| | | | | | Bond Anticipation Notes - Interest | \$230,000.00 | | | | | |
| | | | | \$0.00 | Bonds - Principal | \$2,150,000.00 | \$2,195,000.00 | \$1,105,000.00 | \$10,075,000.00 | | |
| | | | | \$0.00 | Bonds - Interest | \$410,750.00 | \$329,666.55 | \$268,984.58 | \$962,915.42 | | |
| | | | | \$0.00 | Loans & Other Debt - Principal | | | | | | |
| | | | | \$0.00 | Loans & Other Debt - Interest | | | | | | |
| | | | | \$0.00 | | | | | | | |
| | | | | \$0.00 | Total | \$3,416,325.00 | \$2,524,666.55 | \$1,373,984.58 | \$11,037,915.42 | | |
| | | | | | | | | | | | |
| <u>Municipal Purposes</u> | | | | | Total Principal | \$2,775,575.00 | \$2,195,000.00 | \$1,105,000.00 | \$10,075,000.00 | | |
| Debt Authorized (BNI) | | \$5,854,568.00 | | \$5,854,568.00 | Total Interest | \$640,750.00 | \$329,666.55 | \$268,984.58 | \$962,915.42 | | |
| Notes Outstanding | | \$8,361,924.00 | | \$8,361,924.00 | % of Total Current Year Budget | <u>10.53%</u> | | | | | |
| Bonds Outstanding | | \$15,525,000.00 | | \$15,525,000.00 | | | | | | | |
| Loans and Other Debt | | | | \$0.00 | | | | | | | |
| | | | | | Description | Debt Not Listed Above | | | | | |
| Total (Current Year) | | \$32,891,492.00 | \$3,150,000.00 | \$29,741,492.00 | Total Guarantees - Governmental | | | | | | |
| | | | | | Total Guarantees - Other | | | | | | |
| | | | | | Total Capital/Equipment Leases | | | | | | |
| | | | | | Total Other | | | | | | |
| | | | | | | | | | | | |
| Population (2020 census) | | <u>22,358</u> | | | | | | | | | |
| Per Capita Gross Debt | | <u>\$1,471.13</u> | | | | | | | | | |
| Per Capita Net Debt | | <u>\$1,330.24</u> | | | | | | | | | |
| 3 Year Average Property Valuation | | <u>\$3,467,284,176.33</u> | | | | | | | | | |
| Net Debt as % of 3 Year Average Property Valuation | | <u>0.86%</u> | | | | | | | | | |
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USER FRIENDLY BUDGET SECTION - Notes

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