



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
KENNETH		LANEY, JR.	12/31/2028	Klane@leht.com

Chief Administrative Officer

KELLY		LETTERA		klettera@leht.com
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Chief Financial Officer

			Cert. Number	
THOMAS		LOMBARSKI	N-0452	tlombarski@leht.com

Municipal Clerk

KELLY		LETTERA	C-1917	klettera@leht.com
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Registered Municipal Accountant

Jerry		Conaty	8/3/1901	jconaty@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Maxwell	12/31/2027	Dmaxwell@leht.com
Blaise		Scibetta	12/31/2027	bscibetta@leht.com
John		Kehm	12/31/2026	jkehm@leht.com
Suzanne		Carrara	12/31/2026	scarrara@leht.com

Government Type:	<input type="text" value="Township Committee"/>
Election Type:	<input type="text" value="Non-Partisan (November)"/>

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		\$22,140,154.39	28.23%	\$0.00	Municipal Purpose Tax	ACTUAL	
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space		\$238,848.72	0.30%	\$0.00	Municipal Open Space	ACTUAL	
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)		\$1,841,166.29	2.35%	\$0.00	Fire Districts (total levies)	ESTIMATED	
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District		\$20,505,229.00	26.14%	\$0.00	Local School District	ESTIMATED	
Regional School District		\$19,886,345.00	25.35%	\$0.00	Regional School District	ESTIMATED	
County Purposes		\$11,503,837.05	14.67%	\$0.00	County Purposes	ESTIMATED	
County Library		\$1,151,087.84	1.47%	\$0.00	County Library	ESTIMATED	
County Board of Health		\$680,893.68	0.87%	\$0.00	County Board of Health	ESTIMATED	
County Open Space		\$489,400.48	0.62%	\$0.00	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	0.000	\$78,436,962.45	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$0.00
Total Taxable Valuation as of October 1, 2025 <u>\$2,394,160,150.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		
Current Year (2026) Average Residential Assessment <u>\$209,100.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2025) Average Residential Assessment <u>\$207,986.55</u>					Total Non-Municipal Tax Levy <u>\$0.00</u>		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT <u>\$0.00</u>		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT) <u>\$0.00</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$0.00</u>		
	0.000		#DIV/0!		% of Tax Collections used to Calculate RUT <u>99.60%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Levy					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2025 <u>78,724,636.09</u>		
	\$22,140,154.39	\$0.00	-100.00%	(\$22,140,154.39)	Total Tax Levy, CY 2025 <u>78,901,464.17</u>		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Taxes Collected, CY 2025 <u>99.78%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2025 <u>\$4,344.37</u>		
	\$0.00	\$0.00	#DIV/0!	\$0.00			

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	-93.62%	(\$16,055,003.00)	\$17,150,003.00	\$1,095,000.00	\$1,095,000.00							
08	Local Revenue	-44.43%	(\$782,913.55)	\$1,762,206.73	\$979,293.18	\$718,750.00	\$260,543.18						
09	State Aid (without offsetting appropriation)	0.00%	(\$0.36)	\$1,499,068.36	\$1,499,068.00	\$1,499,068.00							
08	Uniform Construction Code Fees	-3.74%	(\$25,439.70)	\$680,439.70	\$655,000.00	\$655,000.00							
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	-96.22%	(\$4,512,904.52)	\$4,690,407.68	\$177,503.16	\$177,503.16							
08	Other Special Items	65.30%	\$413,038.68	\$632,502.80	\$1,045,541.48	\$1,045,541.48							
15	Receipts from Delinquent Taxes	-2.55%	(\$1,700.03)	\$66,700.03	\$65,000.00	\$65,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	4.20%	\$952,692.56	\$22,661,434.99	\$23,614,127.55	\$23,614,127.55							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.48%	\$1,151.28	\$238,848.72	\$240,000.00		\$240,000.00						
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	-40.52%	(\$20,011,078.64)	\$49,381,612.01	\$29,370,533.37	\$28,869,990.19	\$500,543.18	\$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	5.00	6.15%	\$123,400.00	\$2,008,000.00	\$2,131,400.00	\$2,131,400.00								
21	Land-Use Administration	4.00		2.33%	\$6,000.00	\$257,400.00	\$263,400.00	\$263,400.00								
22	Uniform Construction Code	8.00	1.00	-5.84%	(\$31,500.00)	\$539,000.00	\$507,500.00	\$507,500.00								
23	Insurance			3.44%	\$175,205.00	\$5,090,525.00	\$5,265,730.00	\$5,265,730.00								
25	Public Safety	55.00	11.00	-6.39%	(\$498,525.14)	\$7,807,304.91	\$7,308,779.77	\$7,304,635.00	\$4,144.77							
26	Public Works	28.00	1.00	5.68%	\$135,125.68	\$2,380,232.71	\$2,515,358.39	\$2,342,000.00	\$173,358.39							
27	Health and Human Services			-1.88%	(\$1,900.00)	\$100,900.00	\$99,000.00	\$99,000.00								
28	Parks and Recreation	4.00		15.13%	\$45,748.46	\$302,448.72	\$348,197.18	\$211,000.00	\$137,197.18							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-66.55%	(\$190,500.06)	\$286,250.06	\$95,750.00	\$95,750.00								
31	Utilities and Bulk Purchases			3.72%	\$51,500.00	\$1,386,000.00	\$1,437,500.00	\$1,437,500.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			1.25%	\$42,241.00	\$3,374,729.00	\$3,416,970.00	\$3,416,970.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	5.00		-2.87%	(\$10,750.00)	\$375,000.00	\$364,250.00	\$364,250.00								
44	Capital			-95.36%	(\$4,005,500.00)	\$4,200,500.00	\$195,000.00	\$195,000.00								
45	Debt			-0.26%	(\$10,515.52)	\$4,080,046.52	\$4,069,531.00	\$3,706,185.00	\$363,346.00							
46	Deferred Charges			-33.77%	(\$46,284.36)	\$137,069.26	\$90,784.90	\$90,784.90								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-16.57%	(\$51,910.40)	\$313,292.53	\$261,382.13	\$261,382.13								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	119.00	18.00	-12.69%	(\$4,268,165.34)	\$33,638,698.71	\$29,370,533.37	\$28,692,487.03	\$177,503.16	\$500,543.18	\$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, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,080	\$53,964,000.00	2.25%	15A Public Schools	8	\$43,446,500.00	18.80%
2 Residential	10,432	\$2,181,507,950.00	91.12%	15B Other Schools	0		0.00%
3A/3B Farm	19	\$1,252,300.00	0.05%	15C Public Property	1,003	\$112,531,900.00	48.68%
4A Commercial	183	\$154,009,300.00	6.43%	15D Church and Charities	27	\$17,290,400.00	7.48%
4B Industrial	2	\$542,900.00	0.02%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	2	\$2,883,700.00	0.12%	15F Other Exempt	314	\$57,874,750.00	25.04%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	11,718	\$2,394,160,150.00	100.00%	Total	1,352	\$231,143,550.00	100.00%
Average Ratio (%), Assessed to True Value				53.14%			
Equalized Valuation, Taxable Properties				\$4,505,382,292.06			
Total # of property tax appeals filed in 2025				County Tax Board 9.00			
				State Tax Court 34.00			
Number of 2025 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				8.00			
Amount paid out by municipality for tax appeals in 2025				\$9,565.08			

Percentage of Exempt vs.
Non-Exempt Properties 9.65%

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 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		5.00	234,510.50	\$53,000.00			\$177,456.00	\$4,054.50
Supervisory Staff (Department Heads & Managers)	8.00		1,995,017.00	\$1,390,500.00		\$208,575.00	\$289,568.75	\$106,373.25
Police Officers (Including Superior Officers)	40.00	4.00	10,440,589.95	\$5,829,800.00	\$721,000.00	\$1,940,810.00	\$1,447,843.75	\$501,136.20
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	71.00	5.00	5,505,143.80	\$2,307,200.00	\$52,000.00	\$395,325.00	\$2,570,140.00	\$180,478.80
All Other Non-Union Employees not listed above	4.00		503,716.58	\$293,550.00		\$43,260.00	\$144,450.00	\$22,456.58
Totals	123.00	14.00	18,678,977.83	\$9,874,050.00	\$773,000.00	\$2,587,970.00	\$4,629,458.50	\$814,499.33

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	38.00	\$22,984.20	\$873,399.60	22.00	\$19,955.40	\$439,018.80
Parent & Child	12.00	\$33,923.52	\$407,082.24	15.00	\$25,692.96	\$385,394.40
Employee & Spouse (or Partner)	24.00	\$51,118.56	\$1,226,845.44	15.00	\$40,185.78	\$602,786.70
Family	49.00	\$59,485.68	\$2,914,798.32	38.00	\$50,685.60	\$1,926,052.80
Employee Cost Sharing Contribution (enter as negative -)						(\$669,406.30)
Subtotal	123.00		\$5,422,125.60	90.00		\$2,683,846.40
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$22,984.20	\$0.00	0	\$19,955.40	\$0.00
Parent & Child	0	\$33,923.52	\$0.00	0	\$25,692.96	\$0.00
Employee & Spouse (or Partner)	2	\$51,118.56	\$102,237.12	2	\$40,185.78	\$80,371.56
Family	3	\$59,485.68	\$178,457.04	3	\$50,685.60	\$152,056.80
Employee Cost Sharing Contribution (enter as negative -)						(\$7,400.00)
Subtotal	5.00		\$280,694.16	5.00		\$225,028.36
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$22,984.20	\$22,984.20	9	\$19,955.40	\$179,598.60
Parent & Child	2	\$33,923.52	\$67,847.04	2	\$25,692.96	\$51,385.92
Employee & Spouse (or Partner)	1	\$51,118.56	\$51,118.56	4	\$40,185.78	\$160,743.12
Family	3	\$59,485.68	\$178,457.04	21	\$50,685.60	\$1,064,397.60
Employee Cost Sharing Contribution (enter as negative -)						(\$35,000.00)
Subtotal	7.00		\$320,406.84	36.00		\$1,421,125.24
GRAND TOTAL	135.00		\$6,023,226.60	131.00		\$4,330,000.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year					
				Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets		
Local School Debt	\$12,170,000.00	\$12,170,000.00	\$0.00						
Regional School Debt	\$33,334,330.85	\$33,334,330.85	\$0.00						
<u>Utility Fund Debt</u>									
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
<u>Municipal Purposes</u>									
Debt Authorized (BNI)	\$5,492,247.91		\$5,492,247.91						
Notes Outstanding	\$15,155,750.00	\$143,592.47	\$15,012,157.53						
Bonds Outstanding	\$13,165,000.00		\$13,165,000.00						
Loans and Other Debt	\$3,172,806.95		\$3,172,806.95						
Total (Current Year)	\$82,490,135.71	\$45,647,923.32	\$36,842,212.39						
Population (2020 census)	<u>20,784</u>								
Per Capita Gross Debt	<u>\$3,968.92</u>								
Per Capita Net Debt	<u>\$1,772.62</u>								
3 Year Average Property Valuation		<u>\$4,095,905,040.67</u>							
Net Debt as % of 3 Year Average Property Valuation		<u>0.90%</u>							
Utility Fund - Principal									
Utility Fund - Interest									
Bond Anticipation Notes - Principal				\$79,800.00					
Bond Anticipation Notes - Interest				\$269,222.00					
Bonds - Principal				\$2,495,000.00	\$2,710,000.00	\$2,155,000.00	\$5,805,000.00		
Bonds - Interest				\$536,200.00	\$450,100.00	\$350,250.00	\$684,450.00		
Loans & Other Debt - Principal				\$559,586.00	\$549,270.00	\$549,270.00	\$3,195,412.00		
Loans & Other Debt - Interest				\$113,379.00	\$94,399.00	\$79,149.00	\$363,533.00		
Total				\$4,053,187.00	\$3,803,769.00	\$3,133,669.00	\$10,048,395.00		
Total Principal				\$3,134,386.00	\$3,259,270.00	\$2,704,270.00	\$9,000,412.00		
Total Interest				\$918,801.00	\$544,499.00	\$429,399.00	\$1,047,983.00		
% of Total Current Year Budget				13.80%					
Description	Debt Not Listed Above								
Total Guarantees - Governmental									
Total Guarantees - Other									
Total Capital/Equipment Leases									
Total Other									
Bond Rating	Moody's	Standard & Poors	Fitch						
Rating	A1								
Year of Last Rating	2024								
Mark "X" if Municipality has no bond rating									

