



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1415 Kinnelon Borough - County of Morris

Municode: 1415

Filename: 1415\_fba\_2025.xlsm

Website: www.kinnelonboro.org

Phone Number: 973-838-5401

Mailing Address: 130 Kinnelon Road

Municipality: Kinnelon State: NJ Zip: 07405

Government Type: Borough 3

Election Type: Partisan 2

| Mayor      |             |           |              |                         |
|------------|-------------|-----------|--------------|-------------------------|
| First Name | Middle Name | Last Name | Term Expires | Business Email          |
| James      | J           | Freda     | 12/31/2026   | jfreda@kinnelonboro.org |

| Chief Administrative Officer |  |          |  |                            |
|------------------------------|--|----------|--|----------------------------|
| Craig                        |  | Ambrosio |  | cambrosio@kinnelonboro.org |

| Chief Financial Officer |  |          | Cert. Number |                            |
|-------------------------|--|----------|--------------|----------------------------|
| Jennifer                |  | Stillman | Pending      | jstillman@kinnelonboro.org |

| Municipal Clerk |  |       |        |                         |
|-----------------|--|-------|--------|-------------------------|
| Karen           |  | luele | C-1851 | kiuele@kinnelonboro.org |

| Registered Municipal Accountant |   |       |          |                   |
|---------------------------------|---|-------|----------|-------------------|
| Paul                            | J | Lerch | CR000457 | plerch@lvhcpa.com |

| Governing Body Members |             |           |              |                           |
|------------------------|-------------|-----------|--------------|---------------------------|
| First Name             | Middle Name | Last Name | Term Expires | Business Email            |
| Anthony                |             | Chirdo    | 12/31/2025   | achirdo@kinnelonboro.org  |
| Eric                   |             | Harriz    | 12/31/2025   | eharriz@kinnelonboro.org  |
| Sean                   |             | Mabey     | 12/31/2026   | smabey@kinnelonboro.org   |
| Cynthia                |             | Frank     | 12/31/2026   | cfrank@kinnelonboro.org   |
| Robert                 |             | Lewis     | 12/31/2027   | rlewis@kinnelonboro.org   |
| Ronald                 |             | Reckler   | 12/31/2027   | rreckler@kinnelonboro.org |
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|                        |             |           |              |                           |



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2024 Calendar Year Property Tax Levies - ALL entities levying property taxes |                           |                           |                    |                                    | Current Year 2025 Budget  |                  |                 |
|--|---------------------------|---------------------------|--------------------|------------------------------------|---|------------------|-----------------|
|  | Calendar Year<br>Tax Rate | Calendar Year<br>Tax Levy | % of<br>Total Levy | Avg Residential<br>Taxpayer Impact | Taxes   | Actual/Estimated | Tax Levy        |
| Municipal Purpose Tax  | 0.577                     | \$12,238,759.61           | 19.94%             | \$3,340.88                         | Municipal Purpose Tax   | ACTUAL           | \$12,450,073.00 |
| Municipal Library  | 0.038                     | \$821,821.58              | 1.34%              | \$220.02                           | Municipal Library   | ACTUAL           | \$871,394.00    |
| Municipal Open Space   | 0.005                     | \$105,952.93              | 0.17%              | \$28.95                            | Municipal Open Space  | ACTUAL           | \$106,201.00    |
| 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  | 1.989                     | \$42,129,496.00           | 68.63%             | \$11,516.47                        | Local School District   | ESTIMATED        | \$43,716,543.00 |
| Regional School District   |                           |                           | 0.00%              | \$0.00                             | Regional School District  |                  |                 |
| County Purposes  | 0.280                     | \$5,932,283.23            | 9.66%              | \$1,621.22                         | County Purposes   | ESTIMATED        | \$6,050,928.89  |
| 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                     | \$154,942.69              | 0.25%              | \$46.32                            | County Open Space   | ESTIMATED        | \$158,041.54    |
| 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)                          |                           |                           |                    |                                    | Budget Appropriations, before Reserve for Uncollected Taxes                           |                  |                 |
| Current Year (2025) Average Residential Assessment                           |                           |                           |                    |                                    | Total Non-Municipal Tax Levy  |                  |                 |
| Prior Year (2024) Average Residential Assessment                             |                           |                           |                    |                                    | 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  |                  |                 |
|  |                           |                           |                    |                                    |   |                  |                 |
|  |                           |                           |                    |                                    | 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  |                  |                 |
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

| FCOA |   | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Water<br>Utility | Sewer<br>Utility | Utility | Utility | Utility |
|------|---|---|--|---|--|-------------------|----------------------|--------------------------------|------------------|------------------|---------|---------|---------|
| 08   | Surplus   | -2.47%                                    | (\$70,311.00)                              | \$2,844,311.00                            | \$2,774,000.00                                 | \$2,490,000.00    |                      |                                | \$225,300.00     | \$58,700.00      |         |         |         |
| 08   | Local Revenue   | -19.11%                                   | (\$383,072.00)                             | \$2,005,072.00                            | \$1,622,000.00                                 | \$652,000.00      |                      |                                | \$580,000.00     | \$390,000.00     |         |         |         |
| 09   | State Aid (without offsetting appropriation)          | -10.67%                                   | (\$98,413.00)                              | \$922,217.00                              | \$823,804.00                                   | \$823,804.00      |                      |                                |                  |                  |         |         |         |
| 08   | Uniform Construction Code Fees                        | -0.44%                                    | (\$669.00)                                 | \$150,669.00                              | \$150,000.00                                   | \$150,000.00      |                      |                                |                  |                  |         |         |         |
|      | <i>Special Revenue Items w/ Prior Written Consent</i> |   |  |   |  |                   |                      |                                |                  |                  |         |         |         |
| 11   | Shared Services Agreements                            | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   |                   |                      |                                |                  |                  |         |         |         |
| 08   | Additional Revenue Offset by Appropriations           | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   |                   |                      |                                |                  |                  |         |         |         |
| 10   | Public and Private Revenue                            | -90.55%                                   | (\$754,797.00)                             | \$833,598.00                              | \$78,801.00                                    | \$78,801.00       |                      |                                |                  |                  |         |         |         |
| 08   | Other Special Items                                   | 0.00%                                     | \$0.00                                     | \$100,000.00                              | \$100,000.00                                   | \$100,000.00      |                      |                                |                  |                  |         |         |         |
| 15   | Receipts from Delinquent Taxes                        | -29.66%                                   | (\$139,181.00)                             | \$469,181.00                              | \$330,000.00                                   | \$330,000.00      |                      |                                |                  |                  |         |         |         |
|      | <i>Amount to be raised by taxation</i>                |   |  |   |  |                   |                      |                                |                  |                  |         |         |         |
| 07   | Local Tax for Municipal Purposes                      | -9.14%                                    | (\$1,253,108.00)                           | \$13,703,181.00                           | \$12,450,073.00                                | \$12,450,073.00   |                      |                                |                  |                  |         |         |         |
| 07   | Minimum Library Tax                                   | 6.03%                                     | \$49,572.00                                | \$821,822.00                              | \$871,394.00                                   | \$871,394.00      |                      |                                |                  |                  |         |         |         |
| 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   | -12.13%                                   | (\$2,649,979.00)                           | \$21,850,051.00                           | \$19,200,072.00                                | \$17,946,072.00   | \$0.00               | \$0.00                         | \$805,300.00     | \$448,700.00     | \$0.00  | \$0.00  | \$0.00  |

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

| FCOA  |                                 |  | Budgeted Positions |           | % Difference<br>Current v.<br>Prior Year | \$ Difference<br>Current v. Prior<br>Year | Total Modified<br>Appropriation<br>for Service Type<br>(Prior Year) | Total<br>Appropriation for<br>Service Type<br>(Current Year) | General<br>Budget | Public & Private<br>Offsets | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Water<br>Utility | Sewer<br>Utility | Utility | Utility | Utility |
|-------|---------------------------------|--|--------------------|-----------|--|---|---|--|-------------------|-----------------------------|----------------------|--------------------------------|------------------|------------------|---------|---------|---------|
|       |                                 |  | Full-Time          | Part-Time |  |   |   |  |                   |                             |                      |                                |                  |                  |         |         |         |
| 20    | General Government              |  |                    |           | 8.00%                                    | \$96,810.00                               | 1,210,275.00  | \$1,307,085.00   | \$1,307,085.00    |                             |                      |                                |                  |                  |         |         |         |
| 21    | Land-Use Administration         |  |                    |           | 1.79%                                    | \$1,050.00                                | \$58,550.00   | \$59,600.00  | \$59,600.00       |                             |                      |                                |                  |                  |         |         |         |
| 22    | Uniform Construction Code       |  |                    |           | 217.14%                                  | \$76,000.00                               | \$35,000.00   | \$111,000.00   | \$111,000.00      |                             |                      |                                |                  |                  |         |         |         |
| 23    | Insurance                       |  |                    |           | 4.09%                                    | \$61,468.00                               | \$1,503,969.00  | \$1,565,437.00   | \$1,565,437.00    |                             |                      |                                |                  |                  |         |         |         |
| 25    | Public Safety                   |  |                    |           | 6.23%                                    | \$203,860.00                              | \$3,273,740.00  | \$3,477,600.00   | \$3,477,600.00    |                             |                      |                                |                  |                  |         |         |         |
| 26    | Public Works                    |  |                    |           | 8.13%                                    | \$240,899.00                              | \$2,962,286.00  | \$3,203,185.00   | \$3,203,185.00    |                             |                      |                                |                  |                  |         |         |         |
| 27    | Health and Human Services       |  |                    |           | 0.24%                                    | \$50.00                                   | \$21,250.00   | \$21,300.00  | \$21,300.00       |                             |                      |                                |                  |                  |         |         |         |
| 28    | Parks and Recreation            |  |                    |           | 5.33%                                    | \$13,314.00                               | \$249,686.00  | \$263,000.00   | \$263,000.00      |                             |                      |                                |                  |                  |         |         |         |
| 29    | Education (including Library)   |  |                    |           | 6.03%                                    | \$49,572.00                               | \$821,822.00  | \$871,394.00   | \$871,394.00      |                             |                      |                                |                  |                  |         |         |         |
| 30    | Unclassified                    |  |                    |           | -90.01%                                  | (\$754,797.00)                            | \$838,598.00  | \$83,801.00  | \$5,000.00        | \$78,801.00                 |                      |                                |                  |                  |         |         |         |
| 31    | Utilities and Bulk Purchases    |  |                    |           | -17.98%                                  | (\$68,500.00)                             | \$381,000.00  | \$312,500.00   | \$312,500.00      |                             |                      |                                |                  |                  |         |         |         |
| 32    | Landfill / Solid Waste Disposal |  |                    |           | 7.47%                                    | \$33,000.00                               | \$442,000.00  | \$475,000.00   | \$475,000.00      |                             |                      |                                |                  |                  |         |         |         |
| 35    | Contingency                     |  |                    |           | #DIV/0!                                  | \$0.00                                    |   | \$0.00   |                   |                             |                      |                                |                  |                  |         |         |         |
| 36    | Statutory Expenditures          |  |                    |           | 2.42%                                    | \$34,436.00                               | \$1,423,146.00  | \$1,457,582.00   | \$1,457,582.00    |                             |                      |                                |                  |                  |         |         |         |
| 37    | Judgements                      |  |                    |           | #DIV/0!                                  | \$0.00                                    |   | \$0.00   |                   |                             |                      |                                |                  |                  |         |         |         |
| 42    | Shared Services                 |  |                    |           | 5.03%                                    | \$31,269.00                               | \$621,756.00  | \$653,025.00   | \$653,025.00      |                             |                      |                                |                  |                  |         |         |         |
| 43    | Court and Public Defender       |  |                    |           | 2.74%                                    | \$3,531.00                                | \$128,969.00  | \$132,500.00   | \$132,500.00      |                             |                      |                                |                  |                  |         |         |         |
| 44    | Capital                         |  |                    |           | 7.40%                                    | \$37,000.00                               | \$500,000.00  | \$537,000.00   | \$537,000.00      |                             |                      |                                |                  |                  |         |         |         |
| 45    | Debt                            |  |                    |           | -13.21%                                  | (\$245,900.00)                            | \$1,860,963.00  | \$1,615,063.00   | \$1,615,063.00    |                             |                      |                                |                  |                  |         |         |         |
| 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   |  |                    |           | 4.65%                                    | \$80,000.00                               | \$1,720,000.00  | \$1,800,000.00   | \$1,800,000.00    |                             |                      |                                |                  |                  |         |         |         |
| 55    | Surplus General Budget          |  |                    |           | -18.85%                                  | (\$291,196.00)                            | \$1,545,196.00  | \$1,254,000.00   |                   |                             |                      |                                | \$805,300.00     | \$448,700.00     |         |         |         |
| Total |                                 |  | 0.00               | 0.00      | -2.03%                                   | (\$398,134.00)                            | \$19,598,206.00   | \$19,200,072.00  | \$17,867,271.00   | \$78,801.00                 | \$0.00               | \$0.00                         | \$805,300.00     | \$448,700.00     | \$0.00  | \$0.00  | \$0.00  |

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| Property Tax Assessments - Taxable Properties (October 1, 2024 Value) |              |                    |            |
|---|--------------|--------------------|------------|
|   | # of Parcels | Assessed Value     | % of Total |
| 1 Vacant Land   | 276          | \$23,452,000.00    | 1.10%      |
| 2 Residential   | 3,403        | \$1,978,750,900.00 | 93.16%     |
| 3A/3B Farm  | 30           | \$15,157,100.00    | 0.71%      |
| 4A Commercial   | 96           | \$76,533,900.00    | 3.60%      |
| 4B Industrial   | 0            |                    | 0.00%      |
| 4C Apartments   | 2            | \$30,125,000.00    | 1.42%      |
| 5A/5B Railroad  | 1            |                    | 0.00%      |
| 6A/6B Business Personal Property                                      | 1            |                    | 0.00%      |
| Total   | 3,809        | \$2,124,018,900.00 | 100.00%    |
| Average Ratio (%), Assessed to True Value 85.70%                      |              |                    |            |
| Equalized Valuation, Taxable Properties \$2,478,435,122.52            |              |                    |            |
| Total # of property tax appeals filed in 2024                         |              | 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               |              |                    |            |

| Property Tax Assessments - Exempt Properties (October 1, 2024 Value) |              |                 |            |
|--|--------------|-----------------|------------|
|  | # of Parcels | Assessed Value  | % of Total |
| 15A Public Schools   | 7            | \$42,515,000.00 | 33.13%     |
| 15B Other Schools  | 0            | \$0.00          | 0.00%      |
| 15C Public Property  | 89           | \$53,447,100.00 | 41.65%     |
| 15D Church and Charities   | 10           | \$17,283,100.00 | 13.47%     |
| 15E Cemeteries & Graveyards  | 3            | \$299,700.00    | 0.23%      |
| 15F Other Exempt   | 22           | \$14,792,700.00 | 11.53%     |
| Total 131 \$128,337,600.00 100.00%                                   |              |                 |            |
| Percentage of Exempt vs. Non-Exempt Properties 6.04%                 |              |                 |            |

| Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements |                                   |                          |                |  |
|--|-----------------------------------|--------------------------|----------------|--|
|  | # of<br>Parcels                   | PILOT<br>Billing/Revenue | Assessed Value | Taxes if Billed in Full<br>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   |

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[illegible]



## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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| <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> |   |                      |                    |               |                |  | <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> |   |                      |                    |               |                |  | <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u> |   |                      |                    |               |                |  |
|---|---|----------------------|--------------------|---------------|----------------|--|---|---|----------------------|--------------------|---------------|----------------|--|---|---|----------------------|--------------------|---------------|----------------|--|
| Project Name  | Type of Project<br>(use drop-down for data entry) | Agreement Start Date | Agreement End Date | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2024 Total Tax Rate | Project Name  | Type of Project<br>(use drop-down for data entry) | Agreement Start Date | Agreement End Date | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2024 Total Tax Rate | Project Name  | Type of Project<br>(use drop-down for data entry) | Agreement Start Date | Agreement End Date | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2024 Total Tax Rate |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |
|   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |   |   |                      |                    |               |                |  |

**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                     | 19,500.00            | \$19,500.00    |                                 |                    |                                   |                                     |
| Supervisory Staff (Department Heads & Managers) | 8.00                     | 2.00                     | 1,101,453.45         | \$773,300.00   |                                 | \$85,588.00        | \$183,408.00                      | \$59,157.45                         |
| Police Officers (Including Superior Officers)   | 18.00                    | 0.00                     | 4,081,293.00         | \$2,246,500.00 | \$485,500.00                    | \$727,627.00       | \$412,668.00                      | \$208,998.00                        |
| Fire Fighters (Including Superior Officers)     | 0.00                     | 0.00                     | 0.00                 |                |                                 |                    | \$0.00                            | \$0.00                              |
| All Other Union Employees not listed above      | 17.00                    | 0.00                     | 1,889,790.75         | \$999,000.00   | \$225,500.00                    | \$181,874.50       | \$389,742.00                      | \$93,674.25                         |
| All Other Non-Union Employees not listed above  | 5.00                     | 25.00                    | 889,829.63           | \$670,420.00   |                                 | \$53,492.50        | \$114,630.00                      | \$51,287.13                         |
| Totals  | 48.00                    | 34.00                    | 7,981,866.83         | \$4,708,720.00 | \$711,000.00                    | \$1,048,582.00     | \$1,100,448.00                    | \$413,116.83                        |

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 |
|---|--|--|-------------------------|--|---|-----------------------|
| <b><u>Active Employees - Health Benefits - Annual Cost</u></b>  |  |  |                         |  |   |                       |
| Single Coverage   | 16.00  | \$12,348.00                                    | \$197,568.00            | 14.00  | \$14,160.00                                   | \$198,240.00          |
| Parent & Child  | 1.00   | \$29,328.00                                    | \$29,328.00             | 2.00   | \$25,572.00                                   | \$51,144.00           |
| Employee & Spouse (or Partner)                                  | 7.00   | \$32,316.00                                    | \$226,212.00            | 4.00   | \$28,176.00                                   | \$112,704.00          |
| Family  | 12.00  | \$45,336.00                                    | \$544,032.00            | 11.00  | \$39,540.00                                   | \$434,940.00          |
| Employee Cost Sharing Contribution (enter as negative - )       |  |  | (\$215,000.00)          |  |   | (\$210,000.00)        |
| Subtotal  | 36.00  |  | \$782,140.00            | 31.00  |   | \$587,028.00          |
| <b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></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>GRAND TOTAL</b>  | 36.00  |  | \$782,140.00            | 31.00  |   | \$587,028.00          |

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**  
**ACCUMULATED ABSENCE LIABILITY**

|   | Sick Time                               |   | Vacation Time                           |   | Compensatory Time                       |   | Personal Time                           |   | Other                                   |   | Legal basis for benefit<br>("X" applicable items) |                    |                                       |
|---|---|---|---|---|---|---|---|---|---|---|---|--------------------|---------------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Union Employees Liabilities by Bargaining Unit and<br>Non-Union Employees by Individual Title Rather Than<br>Naming Each Individuals) | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Approved<br>Labor<br>Agreement                    | Local<br>Ordinance | Individual<br>Employment<br>Agreement |
| Police  | 1,227.75                                | \$707,872.00                            | 488 4/7                                 | \$271,679.00                            |   |   | 124 1/5                                 | \$61,919.00                             |   |   |   |                    |                                       |
| Department of Public Works  |   |   |   |   |   |   | 306                                     | \$115,349.00                            |   |   |   |                    |                                       |
| Borough Hall  |   |   |   |   |   |   | 307 1/8                                 | \$100,131.00                            |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
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|   |   |   |   |   |   |   |   |   |   |   |   |                    |                                       |
| TOTALS (THIS PAGE ONLY)   | 1,227.75                                | \$707,872.00                            | 488.56                                  | \$271,679.00                            | -                                       | \$0.00                                  | 737.31                                  | \$277,399.00                            | -                                       | \$0.00                                  |   |                    |                                       |

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]



| Gross Debt Deductions Net Debt                     |                 |                 |                 | Current Year Budget 2026 Budget 2027 Budget All Additional Future Years' Budgets |                       |                  |              |                |
|--|-----------------|-----------------|-----------------|--|-----------------------|------------------|--------------|----------------|
|  |                 |                 |                 |  |                       |                  |              |                |
| Local School Debt                                  | \$10,980,000.00 | \$10,980,000.00 | \$0.00          | Utility Fund - Principal   | \$134,500.00          | \$30,000.00      | \$30,000.00  | \$148,000.00   |
| Regional School Debt                               |                 |                 | \$0.00          | Utility Fund - Interest  | \$82,020.00           | \$5,453.00       | \$4,740.00   | \$10,942.00    |
| <u>Utility Fund Debt</u>                           |                 |                 |                 | Bond Anticipation Notes - Principal  | \$500,000.00          |                  |              |                |
| Water  | \$2,142,500.00  | \$2,142,500.00  | \$0.00          | Bond Anticipation Notes - Interest   | \$440,000.00          |                  |              |                |
| Sewer  |                 |                 | \$0.00          | Bonds - Principal  | \$550,000.00          | \$575,000.00     | \$575,000.00 | \$3,125,000.00 |
|  |                 |                 | \$0.00          | Bonds - Interest   | \$125,063.00          | \$113,094.00     | \$99,438.00  | \$236,625.00   |
|  |                 |                 | \$0.00          | Loans & Other Debt - Principal   |                       |                  |              |                |
|  |                 |                 | \$0.00          | Loans & Other Debt - Interest  |                       |                  |              |                |
|  |                 |                 | \$0.00          |  |                       |                  |              |                |
|  |                 |                 |                 | Total  | \$1,831,583.00        | \$723,547.00     | \$709,178.00 | \$3,520,567.00 |
| <u>Municipal Purposes</u>                          |                 |                 |                 |  |                       |                  |              |                |
| Debt Authorized (BNI)                              | \$1,008,933.00  |                 | \$1,008,933.00  | Total Principal  | \$1,184,500.00        | \$605,000.00     | \$605,000.00 | \$3,273,000.00 |
| Notes Outstanding                                  | \$9,583,433.00  |                 | \$9,583,433.00  | Total Interest   | \$647,083.00          | \$118,547.00     | \$104,178.00 | \$247,567.00   |
| Bonds Outstanding                                  | \$4,825,000.00  | \$158,662.00    | \$4,666,338.00  | % of Total Current Year Budget   | 9.54%                 |                  |              |                |
| Loans and Other Debt                               |                 |                 | \$0.00          |  |                       |                  |              |                |
|  |                 |                 |                 | Description  | Debt Not Listed Above |                  |              |                |
| Total (Current Year)                               | \$28,539,866.00 | \$13,281,162.00 | \$15,258,704.00 | Total Guarantees - Governmental  |                       |                  |              |                |
|  |                 |                 |                 | Total Guarantees - Other   |                       |                  |              |                |
|  |                 |                 |                 | Total Capital/Equipment Leases   |                       |                  |              |                |
|  |                 |                 |                 | Total Other  |                       |                  |              |                |
|  |                 |                 |                 |  |                       |                  |              |                |
|  |                 |                 |                 | Bond Rating  | Moody's               | Standard & Poors | Fitch        |                |
|  |                 |                 |                 | Rating   | Aa1                   |                  |              |                |
|  |                 |                 |                 | Year of Last Rating  | 2015                  |                  |              |                |
|  |                 |                 |                 |  |                       |                  |              |                |
|  |                 |                 |                 | Mark "X" if Municipality has no bond rating                                      |                       |                  |              |                |
|  |                 |                 |                 |  |                       |                  |              |                |
|  |                 |                 |                 | Sheet UFB-10   |                       |                  |              |                |
| Population (2020 census)                           |                 |                 |                 | 10,248   |                       |                  |              |                |
| Per Capita Gross Debt                              |                 |                 |                 | \$2,784.92   |                       |                  |              |                |
| Per Capita Net Debt                                |                 |                 |                 | \$1,488.94   |                       |                  |              |                |
| 3 Year Average Property Valuation                  |                 |                 |                 | \$2,443,543,349.00   |                       |                  |              |                |
| Net Debt as % of 3 Year Average Property Valuation |                 |                 |                 | 0.62%  |                       |                  |              |                |

[illegible]

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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

|  |  |  |
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