



# 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
Kristan	I	Marter		mayor@florence-nj.gov

**Chief Administrative Officer**

Thomas	A	Sahol		tsahol@florence-nj.gov
--------	---	-------	--	------------------------

**Chief Financial Officer**

Michelle	L	Chiemiego		<a href="mailto:mchiemiego@florence-nj.gov">mchiemiego@florence-nj.gov</a>
----------	---	-----------	--	--

**Municipal Clerk**

Nancy	L	Erlston		clerk@florence-nj.gov
-------	---	---------	--	-----------------------

**Registered Municipal Accountant**

Todd		Saler		tsaler@bowman.cpa
------	--	-------	--	-------------------

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Baldorossi	12/31/2025	
Joseph		Frappolli	12/31/2025	
John		Fratinaro	12/31/2027	
Talaya		Loftin	12/31/2027	
Nick		Haas	12/31/2025	

**Government Type:**  8

**Election Type:**  4


## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.466	\$6,229,790.88	17.46%	\$536.19
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$133,658.15	0.37%	\$11.51
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.264	\$3,532,001.00	9.90%	\$303.90
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.538	\$20,564,736.00	57.65%	\$1,770.42
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.332	\$4,434,520.56	12.43%	\$382.17
County Library	0.031	\$410,172.10	1.15%	\$35.68
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.027	\$365,845.57	1.03%	\$31.08
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2023 Budget)</b>	<b>2.668</b>	<b>\$35,670,724.26</b>	<b>100.00%</b>	<b>\$3,070.96</b>

Total Taxable Valuation as of	October 1, 2023	<u>\$1,337,542,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$115,112.00</u>

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.466	0.526	12.92%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,229,790.88	\$7,046,976.17	13.12%	\$817,185.29

##### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$536.19	\$605.49	12.92%	\$69.30

### Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,046,976.17
Municipal Library		\$0.00
Municipal Open Space	ACTUAL	\$134,030.69
Municipal Arts and Culture		\$0.00
Fire Districts (total levies)	ESTIMATED	\$3,602,641.02
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$20,976,030.72
Regional School District		\$0.00
County Purposes	ESTIMATED	\$4,523,210.97
County Library	ESTIMATED	\$418,375.54
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$373,162.48
Other County Levies (total)		\$0.00
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$37,074,427.59</b>

Revenue Anticipated, Excluding Tax Levy	7,760,027.83
Budget Appropriations, before Reserve for Uncollected Taxes	14,399,184.71
Total Non-Municipal Tax Levy	\$30,027,451.42
Amount to be Raised by Taxes - Before RUT	\$36,666,608.30
Reserve for Uncollected Taxes (RUT)	\$407,818.70
Total Amount to be Raised by Taxes	\$37,074,427.00

% of Tax Collections used to Calculate RUT 98.90%

If % used exceeds the actual collection % then  
reference the statutory exception used

#### **Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2023	35,363,278.49
Total Tax Levy, CY 2023	35,741,042.47
% of Taxes Collected, CY 2023	<u>98.94%</u>
Delinquent Taxes - December 31, 2023	<u>\$317,068.35</u>

**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	18.69%	\$353,314.00	\$1,890,000.00	\$2,243,314.00	\$900,000.00			\$1,343,314.00				
08	Local Revenue	951.18%	\$6,324,582.76	\$664,917.24	\$6,989,500.00	\$639,500.00			\$6,350,000.00				
09	State Aid (without offsetting appropriation)	5.40%	\$77,235.69	\$1,431,196.42	\$1,508,432.11	\$1,508,432.11							
08	Uniform Construction Code Fees	-3.00%	(\$10,827.43)	\$360,827.43	\$350,000.00	\$350,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-50.25%	(\$93,101.63)	\$185,259.76	\$92,158.13	\$92,158.13							
08	Other Special Items	7.98%	\$292,722.03	\$3,667,215.56	\$3,959,937.59	\$3,959,937.59							
15	Receipts from Delinquent Taxes	-5.16%	(\$16,858.57)	\$326,858.57	\$310,000.00	\$310,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	10.74%	\$683,585.19	\$6,363,390.98	\$7,046,976.17	\$7,046,976.17							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.13%	\$174.28	\$133,856.41	\$134,030.69	\$0.00	\$134,030.69						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>50.66%</b>	<b>\$7,610,826.32</b>	<b>\$15,023,522.37</b>	<b>\$22,634,348.69</b>	<b>\$14,807,004.00</b>	<b>\$134,030.69</b>	<b>\$0.00</b>	<b>\$7,693,314.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-2.67%	(\$171,268.26)	\$6,418,128.00	\$6,246,859.74	\$1,117,923.05		\$134,030.69		\$4,994,906.00					
21	Land-Use Administration		-12.71%	(\$6,600.00)	\$51,925.00	\$45,325.00	\$45,325.00									
22	Uniform Construction Code		-15.37%	(\$98,977.00)	\$643,890.00	\$544,913.00	\$544,913.00									
23	Insurance		3.86%	\$74,311.50	\$1,926,950.00	\$2,001,261.50	\$1,259,061.50				\$742,200.00					
25	Public Safety		3.07%	\$133,480.77	\$4,350,898.00	\$4,484,378.77	\$4,484,378.77									
26	Public Works		-7.12%	(\$138,281.00)	\$1,942,783.00	\$1,804,502.00	\$1,804,502.00									
27	Health and Human Services		-13.32%	(\$1,200.00)	\$9,006.00	\$7,806.00	\$7,806.00									
28	Parks and Recreation		-6.19%	(\$19,626.00)	\$316,952.00	\$297,326.00	\$297,326.00									
29	Education (including Library)		8.26%	\$10,700.00	\$129,500.00	\$140,200.00	\$140,200.00									
30	Unclassified		-82.38%	(\$58,488.00)	\$71,000.00	\$12,512.00	\$12,512.00									
31	Utilities and Bulk Purchases		10.71%	\$52,000.00	\$485,500.00	\$537,500.00	\$537,500.00									
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$55,200.00	\$55,200.00	\$55,200.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		9.78%	\$189,207.07	\$1,935,297.93	\$2,124,505.00	\$1,733,137.00				\$391,368.00					
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		-1.64%	(\$4,100.00)	\$250,511.00	\$246,411.00	\$246,411.00									
44	Capital		100.00%	\$50,000.00	\$50,000.00	\$100,000.00	\$100,000.00									
45	Debt		41.69%	\$975,436.81	\$2,340,000.00	\$3,315,436.81	\$2,004,937.50				\$1,310,499.31					
46	Deferred Charges		#DIV/0!	\$262,392.58	\$0.00	\$262,392.58	\$8,051.89				\$254,340.69					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		-9.17%	(\$41,171.55)	\$448,990.84	\$407,819.29	\$407,819.29									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	<b>Total</b>	0.00	0.00	5.64%	\$1,207,816.92	\$21,426,531.77	\$22,634,348.69	\$14,807,004.00	\$0.00	\$134,030.69	\$0.00	\$7,693,314.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	92	\$13,370,200.00	1.00%	15A Public Schools	4	\$46,402,600.00	10.33%
2 Residential	4,686	\$1,042,016,300.00	77.65%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	85	\$11,046,400.00	0.82%	15C Public Property	159	\$89,346,000.00	19.89%
4A Commercial	112	\$55,764,300.00	4.16%	15D Church and Charities	43	\$43,139,200.00	9.60%
4B Industrial	37	\$208,323,200.00	15.52%	15E Cemeteries & Graveyards	4	\$1,015,000.00	0.23%
4C Apartments	5	\$11,394,600.00	0.85%	15F Other Exempt	112	\$269,330,000.00	59.95%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
<b>Total</b>	<b>5,018</b>	<b>\$1,341,915,100.00</b>	<b>100.00%</b>	<b>Total</b>	<b>322</b>	<b>\$449,232,800.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>86.77%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$1,546,519,649.65</b>			
<b>Total # of property tax appeals filed in 2023</b>				<b>5.00</b>			
				<b>County Tax Board</b>	<b>5.00</b>		
				<b>State Tax Court</b>	<b>1.00</b>		
<b>Number of 2023 County Tax Board decisions appealed to Tax Court</b>				<b>0.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>1.00</b>			
<b>Amount paid out by municipality for tax appeals in 2023</b>				<b>\$0.00</b>			
				<b>Percentage of Exempt vs. Non-Exempt Properties</b>	<b>33.48%</b>		

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION  
Long Term Tax Exemptions**

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>				
<b>Project Name</b>	<b>Type of Project (use drop-down for data entry)</b>	<b>PILOT Billing</b>	<b>Assessed Value</b>	<b>Taxes if Billed In Full 2023 Total Tax Rate</b>	<b>Project Name</b>	<b>Type of Project (use drop-down for data entry)</b>	<b>PILOT Billing</b>	<b>Assessed Value</b>	<b>Taxes if Billed In Full 2023 Total Tax Rate</b>	<b>Project Name</b>	<b>Type of Project (use drop-down for data entry)</b>	<b>PILOT Billing</b>	<b>Assessed Value</b>	<b>Taxes if Billed In Full 2023 Total Tax Rate</b>	<b>Project Name</b>	<b>Type of Project (use drop-down for data entry)</b>	<b>PILOT Billing</b>	<b>Assessed Value</b>	<b>Taxes if Billed In Full 2023 Total Tax Rate</b>
Subaru	Comm./Indust.	\$424,964.77	\$48,400,000.00	\$1,291,312.00															
Express Scripts	Comm./Indust.	\$167,631.60	\$14,914,000.00	\$397,905.52															
FB Flurry	Comm./Indust.	\$225,752.47	\$18,630,500.00	\$497,061.74															
Burlington Stores	Comm./Indust.	\$436,354.40	\$28,714,600.00	\$766,105.53															
Amazon	Comm./Indust.	\$416,869.28	\$30,981,500.00	\$826,586.42															
QPSI	Comm./Indust.	\$259,951.31	\$19,546,500.00	\$521,500.62															
B & H Photo	Comm./Indust.	\$405,090.69	\$28,579,000.00	\$762,487.72															
IPT East	Comm./Indust.	\$317,505.10	\$25,532,500.00	\$681,207.10															
IPT West	Comm./Indust.	\$296,210.56	\$24,131,400.00	\$643,825.75															
<b>Total Long Term Exemptions - Column Total</b>		2,950,330.18	239,430,000.00	6,387,992.40	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>																			
															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$2,950,330.18	\$239,430,000.00	\$6,387,992.40



**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	0.00	6.00	44,288.24	\$40,077.00	\$577.00	\$0.00	\$0.00	\$3,634.24
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,603,730.05	\$1,230,306.00	\$24,525.00	\$171,744.10	\$63,188.06	\$113,966.89
Police Officers (Including Superior Officers)	30.00	3.00	5,103,910.65	\$3,294,718.00	\$437,027.77	\$866,438.40	\$143,024.05	\$362,702.43
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	35.00	17.00	2,886,677.86	\$2,072,658.00	\$216,474.00	\$285,943.60	\$106,464.44	\$205,137.82
All Other Non-Union Employees not listed above	10.00	6.00	941,160.45	\$670,313.00	\$30,806.00	\$153,109.00	\$20,050.17	\$66,882.28
<b>Totals</b>	<b>86.00</b>	<b>33.00</b>	<b>10,579,767.25</b>	<b>\$7,308,072.00</b>	<b>\$709,409.77</b>	<b>\$1,477,235.10</b>	<b>\$332,726.72</b>	<b>\$752,323.66</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	23.00	\$10,606.32	\$243,945.36	17.00	\$10,367.19	\$176,242.23
Parent & Child	4.00	\$19,343.16	\$77,372.64	4.00	\$17,819.25	\$71,277.00
Employee & Spouse (or Partner)	5.00	\$21,353.16	\$106,765.80	7.00	\$21,470.57	\$150,293.99
Family	30.00	\$29,577.96	\$887,338.80	31.00	\$28,774.95	\$892,023.45
Employee Cost Sharing Contribution (enter as negative - )			(\$332,726.72)			(\$316,287.41)
<b>Subtotal</b>	<b>62.00</b>		<b>\$982,695.88</b>	<b>59.00</b>		<b>\$973,549.26</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$16,819.68	\$16,819.68	1	\$29,100.48	\$29,100.48
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$16,819.68)			(\$29,100.48)
<b>Subtotal</b>	<b>1.00</b>		<b>\$0.00</b>	<b>1.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>63.00</b>		<b>\$982,695.88</b>	<b>60.00</b>		<b>\$973,549.26</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

**NO**

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

**NO**

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Communications Workers of America, AFL-CIO (51)	2,011.50	\$175,854.02	388.00	\$90,513.49	-	\$0.00	194.00	\$17,393.33	-	\$0.00	X		
Administrator	14.00	\$4,383.00	14.50	\$9,079.06	-	\$0.00	3.00	\$1,878.43	-	\$0.00		X	
Director Recreation	80.50	\$14,035.79	20.00	\$6,794.31	-	\$0.00	1.00	\$348.72	-	\$0.00		X	
Administrative Assistant	57.50	\$8,463.78	11.00	\$3,238.32	-	\$0.00	3.00	\$883.18	-	\$0.00		X	
Township Clerk	249.50	\$15,000.00	32.50	\$11,533.38	-	\$0.00	-	\$0.00	-	\$0.00		X	
Deputy Municipal Clerk	78.50	\$8,604.81	9.50	\$2,082.69	-	\$0.00	-	\$0.00	-	\$0.00		X	
Tax Assessor	61.00	\$10,827.38	10.50	\$3,727.46	-	\$0.00	-	\$0.00	-	\$0.00		X	
Tax Collector	161.50	\$15,000.00	34.00	\$12,112.37	-	\$0.00	2.00	\$712.49	-	\$0.00		X	
Assistant Tax Collector	135.50	\$15,000.00	5.00	\$1,485.88	-	\$0.00	2.00	\$594.35	-	\$0.00		X	
CFO	31.00	\$5,261.95	7.50	\$2,546.11	-	\$0.00	2.50	\$848.70	-	\$0.00		X	
Assistant to CFO/Payroll Clerk	170.00	\$15,000.00	29.50	\$7,999.04	-	\$0.00	3.00	\$813.46	-	\$0.00		X	
Construction/Building Sub-Code Official	40.00	\$8,200.77	32.50	\$13,326.25	-	\$0.00	1.50	\$615.06	-	\$0.00		X	
Housing/Code Enforcement Officer	101.50	\$15,000.00	19.00	\$6,856.22	-	\$0.00	3.00	\$1,082.56	-	\$0.00		X	
Municipal Court Administrator	140.00	\$15,000.00	30.00	\$10,088.31	-	\$0.00	2.00	\$672.55	-	\$0.00		X	
Deputy Municipal Court Administrator	183.50	\$15,000.00	15.50	\$4,445.88	-	\$0.00	2.50	\$717.08	-	\$0.00		X	
Public Works Superintendent	31.50	\$5,685.12	7.00	\$2,526.72	-	\$0.00	-	\$0.00	-	\$0.00		X	
Water/Sewer Superintendent	388.00	\$15,000.00	25.50	\$9,282.20	-	\$0.00	0.50	\$182.00	-	\$0.00		X	
Chief of Police	753.75	\$15,000.00	244.25	\$23,027.89	-	\$0.00	24.00	\$2,262.72	-	\$0.00		X	
Fraternal Order of Police #210 - Patrolmen (22)	19,616.00	\$329,144.96	1,857.00	\$83,125.33	-	\$0.00	-	\$0.00	-	\$0.00	X		
Fraternal Order of Police #210 - Sergeants (6)	11,783.25	\$142,099.53	240.50	\$14,231.23	-	\$0.00	-	\$0.00	-	\$0.00	X		
Fraternal Order of Police #210 - Captain (1)	3,373.50	\$25,800.00	250.00	\$17,525.00	-	\$0.00	-	\$0.00	-	\$0.00	X		
Fraternal Order of Police #210 - Lieutenant (1)	2,153.25	\$25,800.00	265.75	\$17,446.22	-	\$0.00	-	\$0.00	-	\$0.00	X		
<b>TOTALS (THIS PAGE ONLY)</b>	<b>41,614.75</b>	<b>\$899,161.11</b>	<b>3,549.00</b>	<b>\$352,993.36</b>	<b>-</b>	<b>\$0.00</b>	<b>244.00</b>	<b>\$29,004.63</b>	<b>-</b>	<b>\$0.00</b>			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (ALL PAGES)</b>	41,614.75	\$899,161.11	3,549.00	\$352,993.36	-	\$0.00	244.00	\$29,004.63	-	\$0.00			

<b>Total Funds Reserved as of end of 2023:</b>		<b>Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:</b>	
<b>Total Funds Appropriated in 2024:</b>		<b>Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:</b>	

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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,564,904.00	\$10,564,904.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
<u>Utility Fund Debt</u>						
	\$19,425,000.00	\$17,967,234.80	\$1,457,765.20			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$15,483,505.19	\$15,483,505.19				
Notes Outstanding	\$0.00	\$0.00				
Bonds Outstanding	\$21,620,000.00	\$21,620,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$67,093,409.19</b>	<b>\$28,532,138.80</b>	<b>\$38,561,270.39</b>			
Population (2020 census)	<u>12,812</u>					
Per Capita Gross Debt	<u>\$5,236.76</u>					
Per Capita Net Debt	<u>\$3,009.78</u>					
3 Year Average Property Valuation		<u>\$1,417,501,616.67</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>2.72%</u>				
Utility Fund - Principal			\$664,500.00	\$405,000.00	\$415,000.00	\$3,765,000.00
Utility Fund - Interest			\$645,999.31	\$127,193.76	\$110,993.76	\$427,293.80
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$143,750.00			
Bonds - Principal			\$1,185,000.00	\$1,110,000.00	\$1,125,000.00	\$18,130,000.00
Bonds - Interest			\$676,187.50	\$658,687.50	\$607,787.50	\$4,193,531.26
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$3,315,436.81</b>	<b>\$2,300,881.26</b>	<b>\$2,258,781.26</b>	<b>\$26,515,825.06</b>
Total Principal			\$1,849,500.00	\$1,515,000.00	\$1,540,000.00	\$21,895,000.00
Total Interest			\$1,465,936.81	\$785,881.26	\$718,781.26	\$4,620,825.06
% of Total Current Year Budget			14.65%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2022				
<b>Mark "X" if Municipality has no bond rating</b>						

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

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	<b>Amount Received Page Total</b>							\$0.00
	<b>Amount Paid Page Total</b>							\$0.00
	<b>Page Total</b>							\$0.00







**USER FRIENDLY BUDGET SECTION - Notes**

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