



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1427_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Nicastro	12/31/2027	jnicastro@mtolivetwp.org

Chief Administrative Officer

Andrew		Tatarenko		atatarenko@mtolivetwp.org
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Chief Financial Officer

Sherry		Kolody		skolody@mtolivetwp.org
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Municipal Clerk

Michelle		Masser		mmasser@mtolivetwp.org
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Registered Municipal Accountant

Gary		Higgins		gahiggins@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Alex		Roman	12/31/2027	aroman@mtolivetwp.org
John		Mania	12/31/2025	jmania@mtolivetwp.org
Colleen		Labow	12/31/2027	clabow@mtolivetwp.org
John		Ferrante	12/31/2025	jferrante@mtolivetwp.org
Charles		Aaron	12/31/2025	caaron@mtolivetwp.org
Gregory		Stewart	12/31/2025	gstewart@mtolivetwp.org
Mary		Lalama	12/31/2027	mlalama@mtolivetwp.org

Government Type:

Election Type:

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	0.606	\$20,280,703.86	18.66%	\$1,968.89
Municipal Library	0.039	\$1,329,892.00	1.22%	\$126.71
Municipal Open Space	0.017	\$584,851.00	0.54%	\$55.23
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.099	\$2,133,912.16	1.96%	\$321.65
Local School District	2.215	\$74,000,771.00	68.09%	\$7,196.54
Regional School District			0.00%	\$0.00
County Purposes	0.303	\$10,095,454.72	9.29%	\$984.45
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.008	\$254,737.56	0.23%	\$25.99
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	3.287	\$108,680,322.30	100.00%	\$10,679.46

Total Taxable Valuation as of	October 1, 2023	\$3,363,564,900.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$324,900.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.606	0.637	5.12%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$20,280,703.86	\$21,410,688.00	5.57%	\$1,129,984.14

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,968.89	\$2,069.61	5.12%	\$100.72

Current Year 2024 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$21,410,688.00
Municipal Library	ESTIMATED	\$1,477,696.00
Municipal Open Space	ESTIMATED	\$588,606.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$2,144,000.00
Local School District	ESTIMATED	\$75,480,786.42
Regional School District		
County Purposes	ESTIMATED	\$10,297,363.82
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$259,832.31
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$111,658,972.55

Revenue Anticipated, Excluding Tax Levy	13,553,964.00
Budget Appropriations, before Reserve for Uncollected Taxes	34,517,348.00
Total Non-Municipal Tax Levy	\$88,770,588.55
Amount to be Raised by Taxes - Before RUT	\$109,733,972.55
Reserve for Uncollected Taxes (RUT)	\$1,925,000.00
Total Amount to be Raised by Taxes	\$111,658,972.55

% of Tax Collections used to Calculate RUT	98.27%
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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	108,926,652.55
Total Tax Levy, CY 2023	109,383,715.29
% of Taxes Collected, CY 2023	99.58%
Delinquent Taxes - December 31, 2023	\$416,880.43

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	Water Utility	Sewer Utility	Sanitation Utility	Recreation Utility	Utility
08	Surplus	-3.27%	(\$269,571.00)	\$8,245,958.00	\$7,976,387.00	\$5,621,652.00			\$430,837.00	\$1,377,091.00	\$433,807.00	\$113,000.00	
08	Local Revenue	-10.23%	(\$1,114,907.58)	\$10,897,058.58	\$9,782,151.00	\$2,050,900.00			\$1,920,000.00	\$3,976,000.00	\$909,500.00	\$925,751.00	
09	State Aid (without offsetting appropriation)	4.75%	\$102,521.75	\$2,158,260.25	\$2,260,782.00	\$2,260,782.00							
08	Uniform Construction Code Fees	-17.05%	(\$107,903.80)	\$632,903.80	\$525,000.00	\$525,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-3.54%	(\$21,385.40)	\$603,917.40	\$582,532.00	\$449,402.00					\$133,130.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.05%	(\$1,382,347.41)	\$1,748,633.41	\$366,286.00	\$366,286.00							
08	Other Special Items	-42.63%	(\$1,449,235.35)	\$3,399,177.35	\$1,949,942.00	\$1,949,942.00							
15	Receipts from Delinquent Taxes	-40.42%	(\$223,878.48)	\$553,878.48	\$330,000.00	\$330,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-4.01%	(\$984,555.21)	\$24,539,243.21	\$23,554,688.00	\$21,410,688.00					\$2,144,000.00		
07	Minimum Library Tax	11.11%	\$147,804.00	\$1,329,892.00	\$1,477,696.00	\$1,477,696.00							
54	Open Space Levy Tax	0.64%	\$3,755.00	\$584,851.00	\$588,606.00		\$588,606.00						
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	-9.69%	(\$5,299,703.48)	\$54,693,773.48	\$49,394,070.00	\$36,442,348.00	\$588,606.00	\$0.00	\$2,350,837.00	\$5,353,091.00	\$3,620,437.00	\$1,038,751.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Water Utility	Sewer Utility	Sanitation Utility	Recreation Utility	Utility
20	General Government	18.00	8.00	8.38%	\$205,551.69	\$2,452,301.31	\$2,657,853.00	\$2,657,853.00							
21	Land-Use Administration		1.00	18.86%	\$39,661.65	\$210,334.35	\$249,996.00	\$249,996.00							
22	Uniform Construction Code	5.00		4.55%	\$20,245.96	\$444,619.04	\$464,865.00	\$464,865.00							
23	Insurance			2.42%	\$154,126.56	\$6,363,888.44	\$6,518,015.00	\$5,762,015.00					\$756,000.00		
25	Public Safety	64.00	11.00	2.14%	\$188,030.22	\$8,775,185.78	\$8,963,216.00	\$8,963,216.00							
26	Public Works	46.00	2.00	9.26%	\$734,397.05	\$7,934,349.95	\$8,668,747.00	\$3,284,398.00			\$1,891,230.00	\$3,493,119.00			
27	Health and Human Services	10.00	10.00	24.73%	\$148,407.90	\$600,099.10	\$748,507.00	\$748,507.00							
28	Parks and Recreation	4.00	1.00	68.60%	\$412,400.19	\$601,181.81	\$1,013,582.00	\$1,013,582.00						\$1,013,582.00	
29	Education (including Library)	7.00	17.00	11.11%	\$147,804.00	\$1,329,892.00	\$1,477,696.00	\$1,477,696.00							
30	Unclassified			-55.51%	(\$1,378,592.41)	\$2,483,484.41	\$1,104,892.00	\$516,286.00	\$588,606.00						
31	Utilities and Bulk Purchases			4.12%	\$38,839.57	\$943,660.43	\$982,500.00	\$982,500.00							
32	Landfill / Solid Waste Disposal	13.00	1.00	7.52%	\$170,834.39	\$2,270,913.61	\$2,441,748.00	\$2,441,748.00					\$2,441,748.00		
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			5.12%	\$235,631.32	\$4,601,571.68	\$4,837,203.00	\$4,361,200.00			\$116,519.00	\$103,016.00	\$231,299.00	\$25,169.00	
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.36%	\$10,340.00	\$439,062.00	\$449,402.00	\$449,402.00							
43	Court and Public Defender	4.00	1.00	11.17%	\$29,768.57	\$266,524.43	\$296,293.00	\$296,293.00							
44	Capital			201.35%	\$658,752.00	\$327,160.00	\$985,912.00	\$140,912.00					\$845,000.00		
45	Debt			2.90%	\$130,028.58	\$4,477,820.42	\$4,607,849.00	\$4,162,209.00			\$343,088.00	\$102,552.00			
46	Deferred Charges			-91.34%	(\$99,138.16)	\$108,542.16	\$9,404.00	\$9,404.00				\$9,404.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-1.28%	(\$25,000.00)	\$1,950,000.00	\$1,925,000.00	\$1,925,000.00							
55	Surplus General Budget			5.93%	\$55,496.00	\$935,894.00	\$991,390.00	\$991,390.00				\$800,000.00	\$191,390.00		
	Total	171.00	52.00	3.95%	\$1,877,585.08	\$47,516,484.92	\$49,394,070.00	\$36,442,348.00	\$0.00	\$588,606.00	\$0.00	\$2,350,837.00	\$5,353,091.00	\$3,620,437.00	\$1,038,751.00

**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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	578	\$41,065,800.00	1.22%
2 Residential	7,206	\$2,341,114,400.00	69.60%
3A/3B Farm	121	\$12,219,100.00	0.36%
4A Commercial	308	\$379,426,400.00	11.28%
4B Industrial	68	\$288,352,900.00	8.57%
4C Apartments	7	\$301,386,300.00	8.96%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	8,288	\$3,363,564,900.00	100.00%

Average Ratio (%), Assessed to True Value	82.35%
Equalized Valuation, Taxable Properties	\$4,084,474,681.24

Total # of property tax appeals filed in 2023	County Tax Board	5.00
	State Tax Court	1.00
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2023	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$82,845,300.00	32.51%
15B Other Schools	1	\$1,099,400.00	0.43%
15C Public Property	446	\$88,473,300.00	34.72%
15D Church and Charities	36	\$22,966,100.00	9.01%
15E Cemeteries & Graveyards	7	\$2,255,600.00	0.89%
15F Other Exempt	67	\$57,178,100.00	22.44%
Total	565	\$254,817,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.58%

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

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Paragon Senior Living	Aff. Housing	\$315,000.00	\$15,138,300.00	\$482,609.00															
Abiding Peace	Aff. Housing	\$76,000.00	\$8,671,000.00	\$276,431.48															
Marveland Crescent	Aff. Housing	\$73,909.07	\$5,059,800.00	\$161,306.42															
Total Long Term Exemptions - Column Total		464,909.07	28,869,100.00	920,346.91	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL	\$464,909.07	\$28,869,100.00	\$920,346.91	

**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		8.00	117,553.80	\$109,200.00				\$8,353.80
Supervisory Staff (Department Heads & Managers)	21.00	1.00	4,174,209.12	\$2,837,329.51	\$27,453.51	\$470,816.66	\$619,453.54	\$219,155.90
Police Officers (Including Superior Officers)	52.00		10,672,728.57	\$5,842,229.67	\$754,546.71	\$2,223,695.00	\$1,347,603.80	\$504,653.39
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	72.00	1.00	7,592,397.68	\$4,255,479.63	\$607,385.60	\$706,139.59	\$1,651,383.67	\$372,009.19
All Other Non-Union Employees not listed above	19.00	25.00	2,333,789.60	\$1,477,545.23	\$16,647.14	\$245,178.75	\$480,112.76	\$114,305.72
Totals	164.00	35.00	24,890,678.77	\$14,521,784.04	\$1,406,032.96	\$3,645,830.00	\$4,098,553.77	\$1,218,478.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	34.00	\$13,697.57	\$465,717.38	41.00	\$12,836.15	\$526,282.15
Parent & Child	15.00	\$24,568.26	\$368,523.90	16.00	\$26,183.09	\$418,929.44
Employee & Spouse (or Partner)	27.00	\$27,671.15	\$747,121.05	27.00	\$29,222.39	\$789,004.53
Family	76.00	\$38,278.32	\$2,909,152.32	74.00	\$37,272.85	\$2,758,190.90
Employee Cost Sharing Contribution (enter as negative -)			(\$390,555.53)			(\$400,257.00)
Subtotal	152.00		\$4,099,959.12	158.00		\$4,092,150.02
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	34	\$9,925.74	\$337,475.16	32	\$10,061.19	\$321,958.08
Parent & Child	4	\$23,677.26	\$94,709.04	3	\$24,648.04	\$73,944.12
Employee & Spouse (or Partner)	32	\$22,446.07	\$718,274.24	29	\$23,044.57	\$668,292.53
Family	15	\$36,075.46	\$541,131.90	20	\$32,788.06	\$655,761.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	85.00		\$1,691,590.34	84.00		\$1,719,955.93
GRAND TOTAL	237.00		\$5,791,549.46	242.00		\$5,812,105.95

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)?

YES

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FOP/SOP/Superior Officers:					
Compensatory Time	778.59	\$355,550.15	X		
Sick Time	2745.31	\$1,144,132.12	X		
Vacation Time	256.72	\$110,366.63	X		
Mount Olive Township Public Employees (MOTPEA):					
Compensatory Time	136.88	\$32,722.67	X		
Sick Time	3184.87	\$650,918.05	X		
Vacation Time	501.48	\$174,481.06	X		
Exempt Employees:					
Construction Official -					
Sick Time	44.83	\$15,000.00		X	
Vacation Time	2.00	\$927.19			
Tax Collector/Asst. Director of Finance					
Sick Time	59.32	\$27,293.90		X	
Vacation Time	8.00	\$3,681.07		X	
Police Chief - Retired - Payout 2024					
Compensatory Time	20.78	\$16,929.52		X	
Sick Time	50.00	\$40,732.68		X	
Vacation Time	17.09	\$13,925.48		X	
Recreation Supervisor -					
Sick Time	120.00	\$43,838.78		X	
Environmental Health Specialist -					
Compensatory Time	0.13	\$39.89		X	
Sick Time	6.24	\$1,961.76		X	
Vacation Time	5.00	\$1,571.58		X	
Purchasing Agent -					
Sick Time	2.62	\$1,112.65		X	
Vacation Time	0.41	\$175.68		X	
Municipal Judge -					
Sick Time	0.56	\$1,076.92		X	
Totals (This Page Only)	7940.83	\$2,636,437.78			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
LAN Administrator -					
Sick Time	3.79	\$35,443.67		X	
Vacation Time	64.07	\$2,098.39		X	
Public Health Nurse -					
Sick Time	6.48	\$2,106.40		X	
Vacation Time	5.00	\$1,624.62		X	
Director of Finance/CFO/Treasurer -					
Sick Time	52.01	\$36,927.78		X	
Vacation Time	5.00	\$3,549.81		X	
Tax Assessor -					
Sick Time	90.00	\$62,417.98		X	
Vacation Time	4.30	\$2,238.44		X	
Director of Planning -					
Sick Time	56.79	\$15,000.00		X	
Vacation Time	5.00	\$2,968.04		X	
Recreation Supervisor -					
Compensatory Time	0.34	\$112.73		X	
Sick Time	5.08	\$32,066.91		X	
Vacation Time	98.08	\$1,661.67		X	
Fire Marshall -					
Sick Time	120.00	\$38,038.14		X	
Vacation Time	3.00	\$950.95		X	
Tax Collector -					
Sick Time	3.50	\$1,413.19		X	
Vacation Time	5.00	\$2,020.90		X	
Assistant Administrator/Benefits Coordinator:					
Sick Time	87.79	\$15,000.00		X	
Vacation Time	5.00	\$1,683.98		X	
Director of Public Works -					
Sick Time	120.00	\$79,350.44		X	
Vacation Time	10.25	\$6,783.09		X	
Totals (This Page Only)	750.48	\$343,457.13			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Court Administrator -					
Sick Time	55.81	\$15,000.00		X	
Vacation Time	0.61	\$900.82		X	
Police Chief -					
Compensatory Time	25.15	\$19,350.95		X	
Sick Time	34.75	\$26,730.76		X	
Vacation Time	2.63	\$2,019.23		X	
Township Administrator -					
Sick Time	49.03	\$15,000.00		X	
Vacation Time	5.00	\$3,640.09		X	
Deputy Director of Health -					
Sick Time	101.72	\$15,000.00		X	
Vacation Time	4.00	\$1,846.15		X	
Director of Health -					
Vacation Time	1.88	\$1,104.03		X	
Asst. LAN Administrator -					
Sick Time	36.03	\$9,974.81		X	
Vacation Time	3.75	\$1,037.64		X	
Asst. Director of DPW -					
Sick Time	93.89	\$49,158.46		X	
Vacation Time	5.00	\$2,617.69		X	
Fleet Manager -					
Sick Time	120.00	\$15,000.00		X	
Vacation Time	5.00	\$2,148.16		X	
Nonunion Employees:					
Law Enforcement Officer - Sick Time	15.79	\$4,010.57		X	
P/T Recycling Worker - Sick Time	15.37	\$2,385.60		X	
Assistant Tax Collector -					
Sick Time	8.03	\$1,629.19		X	
Vacation	2.10	\$446.22		X	
Totals (This Page Only)	585.54	\$189,000.37			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
F/T Fire Inspector - Comp Time	1.07	\$265.51		X	
F/T Fire Inspector - Sick Time	47.17	\$13,084.30		X	
P/T Van Driver - Sick Time	45.58	\$6,153.75		X	
Assistant Treasurer - Sick Time	44.69	\$12,072.15		X	
Assistant Treasurer - Vacation Time	11.10	\$2,972.02		X	
Crossing Guards - Sick Time	13.24	\$2,054.53		X	
P/T Fire Inspectors - Sick Time	8.76	\$1,778.55		X	
P/T Animal Control Officers - Sick Time	8.80	\$1,878.37		X	
Public Health Nurses - Comp Time	1.00	\$253.15		X	
Public Health Nurses - Sick Time	3.65	\$869.95		X	
Public Health Nurses - Vacation Time	0.41	\$99.67		X	
P/T DPW Workers - Sick Time	5.13	\$766.29		X	
Pop Outreach Coordinator - Sick Time	25.89	\$9,633.32		X	
Pop Outreach Coordinator - Vacation Time	2.00	\$620.04		X	
Recreation Marketing Director - Sick Time	35.95	\$6,787.71		X	
Recreation Marketing Director - Vacation Time	2.85	\$574.66		X	
Vaccination and Accred Coordinators - Sick Time	1.49	\$427.45		X	
Building Subcode and Plumbing Inspector - Sick Time	82.38	\$23,056.79		X	
Building Subcode and Plumbing Inspector - Vacation Time	10.00	\$3,568.38		X	
Deputy Township Clerk - Sick Time	24.69	\$6,603.44		X	
Deputy Township Clerk - Vacation Time	5.00	\$1,337.29		X	
Asst. to the Township Clerk - Sick Time	0.54	\$99.70		X	
Asst. to the Township Clerk - Vacation Time	4.33	\$799.34		X	
Mayor's Assistant - Sick Time	0.98	\$234.17		X	
Mayor's Assistant - Vacation Time	52.60	\$12,543.11		X	
Sports Ombudsman - Sick Time	5.97	\$416.54		X	
P/T Clerk Typist - Sick Time	2.14	\$311.00		X	
P/T Clerk Typist - Vacation Time	1.33	\$193.40		X	
Meter Reader/Collection Clerk - Sick Time	18.75	\$2,985.27		X	
Meter Reader/Collection Clerk - Vacation Time	1.55	\$246.60		X	
Confidential Payroll Supervisor - Sick Time	50.18	\$17,765.81		X	
Confidential Payroll Supervisor - Vacation Time	1.28	\$453.55		X	
Grand Totals (All Pages)	9797.35	\$3,299,801.09			
Total Funds Reserved as of end of 2023		\$177,219.08			
Total Funds Appropriated in 2024		\$150,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2025	2026	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$9,900,000.00	\$9,900,000.00	\$0.00	Utility Fund - Principal	\$374,637.00	\$374,744.00	\$259,859.00	\$2,191,550.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$93,860.00	\$85,254.00	\$76,164.00	\$324,596.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Water	\$4,424,235.44	\$4,424,235.44	\$0.00	Bond Anticipation Notes - Interest	\$12,140.00			
Sewer	\$750,000.00	\$750,000.00	\$0.00	Bonds - Principal	\$3,240,000.00	\$3,240,000.00	\$3,231,000.00	\$13,195,000.00
Sanitation			\$0.00	Bonds - Interest	\$720,808.00	\$634,208.00	\$545,358.00	\$1,620,861.00
Recreation			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest	\$201,401.00			
				Total	\$4,642,846.00	\$4,334,206.00	\$4,112,381.00	\$17,332,007.00
<u>Municipal Purposes</u>				Total Principal	\$3,614,637.00	\$3,614,744.00	\$3,490,859.00	\$15,386,550.00
Debt Authorized (BNI)	\$5,142,385.88		\$5,142,385.88	Total Interest	\$1,028,209.00	\$719,462.00	\$621,522.00	\$1,945,457.00
Notes Outstanding	\$4,028,007.00		\$4,028,007.00	% of Total Current Year Budget	9.40%			
Bonds Outstanding	\$22,906,000.00		\$22,906,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
Total (Current Year)	\$47,150,628.32	\$15,074,235.44	\$32,076,392.88	Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>28,886</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$1,632.30</u>			Rating		AA+		
Per Capita Net Debt	<u>\$1,110.45</u>			Year of Last Rating		2022		
3 Year Average Property Valuation		<u>\$4,021,445,462.33</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		<u>0.80%</u>						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Borough of Mt. Arlington	Health	Health and Human Services		1/1/2023	12/31/2025	\$46,865.00
Lead	Municipality	Borough of Wharton	Health	Health and Human Services		1/1/2022	12/31/2024	\$100,750.00
Lead	Municipality	Township of Mine Hill	Health	Health and Human Services		1/1/2022	12/31/2024	\$46,375.00
Lead	Municipality	Borough of Netcong	Health	Health and Human Services		1/1/2023	12/31/2025	\$47,650.00
Lead	Municipality	Township of Roxbury	Fire Subcode	Uniform Construction Code		1/1/2022	12/31/2025	\$27,850.00
Lead	Municipality	Township of Mine Hill	Health	Animal Control		1/1/2022	12/31/2024	\$1,000.00
Lead	Municipality	Township of Washington	Health	Transportation		1/1/2022	12/31/2024	\$83,232.00
Lead	Municipality	Township of Washington	Plumbing Inspection	Uniform Construction Code		1/1/2023	12/31/2025	\$31,000.00
Lead	Municipality	Borough of Chester	DPW	Landfill / Solid Waste Disposal		1/1/2020	12/31/2024	\$48,130.00
Lead	Municipality	Borough of Netcong	DPW	Landfill / Solid Waste Disposal		1/1/2023	12/31/2027	\$85,000.00
Lead	Municipality	Borough of Netcong	Municipal Court	Court and Public Defender		1/1/2021	12/31/2025	\$64,680.00
Amount Received Page Total								\$582,532.00
Amount Paid Page Total								\$0.00
Page Total								\$582,532.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	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
	Amount Received Total							\$582,532.00
	Amount Paid Total							\$0.00
	Total							\$582,532.00

USER FRIENDLY BUDGET SECTION - Notes

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