



# State of New Jersey

## Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1328 Marlboro Township - County of Monmouth



Adopted



**Municode:**

**Filename:** 1328\_fba\_2024.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jonathan		Hornik	12/31/2027	jhornik@marlboro-nj.gov

### Chief Administrative Officer

Jonathan		Capp		jcapp@marlboro-nj.gov
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### Chief Financial Officer

Lori		Russo		lrusso@marlboro-nj.gov
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### Municipal Clerk

Susan	A.	Branagan		sbranagan@marlboro-nj.gov
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### Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Antoinette		DiNuzzo	12/31/2025	adinuzzo@marlboro-nj.gov
Michael		Milman	12/31/2025	mmilman@marlboro-nj.gov
Juned		Qazi	12/31/2025	jqazi@marlboro-nj.gov
Michael		Scalea	12/31/2027	mscalea@marlboro-nj.gov
Iqleen		Virdi	12/31/2027	ivirdi@marlboro-nj.gov

**Government Type:**



**Election Type:**



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.407	\$29,869,564.22	16.95%	\$2,023.48	Municipal Purpose Tax	ACTUAL	\$32,135,755.82
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$735,102.10	0.42%	\$49.72	Municipal Open Space	ESTIMATED	\$749,804.14
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.056	\$4,008,468.00	2.28%	\$278.42	Fire Districts (total levies)	ESTIMATED	\$4,128,722.04
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.128	\$82,934,189.00	47.07%	\$5,608.08	Local School District	ESTIMATED	\$84,592,872.78
Regional School District	0.486	\$35,718,578.00	20.27%	\$2,416.25	Regional School District	ESTIMATED	\$36,432,949.56
County Purposes	0.253	\$18,566,129.48	10.54%	\$1,257.84	County Purposes	ESTIMATED	\$18,937,452.06
County Library	0.018	\$1,343,121.48	0.76%	\$89.49	County Library	ESTIMATED	\$1,369,983.91
County Board of Health	0.005	\$369,792.30	0.21%	\$24.86	County Board of Health	ESTIMATED	\$377,188.15
County Open Space	0.036	\$2,630,430.38	1.49%	\$178.98	County Open Space	ESTIMATED	\$2,683,038.99
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2023 Budget)</b>	<b>2.399</b>	<b>\$176,175,374.96</b>	<b>100.00%</b>	<b>\$11,927.11</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$181,407,767.45</b>
Total Taxable Valuation as of October 1, 2023 <u>\$7,387,961,470.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>12,816,732.00</u>		
Current Year Average Residential Assessment <u>\$497,170.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>42,215,213.21</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$149,272,011.63</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$178,670,492.84</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,737,274.61</u>		
0.407	0.435	6.88%			Total Amount to be Raised by Taxes <u>\$181,407,767.45</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>98.49%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$29,869,564.22	\$32,135,755.82	7.59%	\$2,266,191.60				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 <u>175,715,117.77</u>		
\$2,023.48	\$2,162.69	6.88%	\$139.21		Total Tax Levy, CY 2023 <u>176,774,717.70</u>		
					% of Taxes Collected, CY 2023 <u>99.40%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$912,727.43</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	Water Utility	Recreation & Swim Utility	Utility	Utility	Utility
08	Surplus	6.90%	\$699,338.21	\$10,130,344.34	\$10,829,682.55	\$6,400,000.00			\$3,767,347.25	\$662,335.30			
08	Local Revenue	-22.24%	(\$4,049,978.89)	\$18,210,226.08	\$14,160,247.19	\$2,035,247.19			\$10,125,000.00	\$2,000,000.00			
09	State Aid (without offsetting appropriation)	4.92%	\$118,306.84	\$2,402,989.98	\$2,521,296.82	\$2,521,296.82							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$257,891.85		\$257,891.85		\$257,891.85						
10	Public and Private Revenue	-100.00%	(\$319,740.82)	\$319,740.82	\$0.00								
08	Other Special Items	-68.10%	(\$2,369,626.10)	\$3,479,814.09	\$1,110,187.99	\$1,110,187.99							
15	Receipts from Delinquent Taxes	-8.02%	(\$65,356.91)	\$815,356.91	\$750,000.00	\$750,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.29%	\$93,554.88	\$32,042,200.94	\$32,135,755.82	\$32,135,755.82							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.50%	\$3,694.05	\$735,102.10	\$738,796.15		\$738,796.15						
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								
	<b>Total</b>	<b>-8.27%</b>	<b>(\$5,631,916.89)</b>	<b>\$68,135,775.26</b>	<b>\$62,503,858.37</b>	<b>\$44,952,487.82</b>	<b>\$996,688.00</b>	<b>\$0.00</b>	<b>\$13,892,347.25</b>	<b>\$2,662,335.30</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	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Recreation & Swin Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	22.50	7.50	3.53%	\$93,500.82	\$2,650,212.84	\$2,743,713.66	\$2,743,713.66								
21	Land-Use Administration	2.50	1.58	10.96%	\$45,541.77	\$415,699.78	\$461,241.55	\$461,241.55								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			1.35%	\$63,940.45	\$4,723,160.50	\$4,787,100.95	\$4,787,100.95								
25	Public Safety	99.00	7.67	3.27%	\$416,257.71	#####	\$13,131,488.00	\$13,131,488.00								
26	Public Works	52.00	1.00	4.98%	\$814,219.74	#####	\$17,158,495.74	\$5,525,027.63	\$60,000.00		\$11,573,468.11					
27	Health and Human Services	0.25		-15.32%	(\$23,741.76)	\$154,942.09	\$131,200.33	\$131,200.33								
28	Parks and Recreation	8.75	1.00	4.69%	\$171,946.91	\$3,667,458.05	\$3,839,404.96	\$1,381,815.37								
29	Education (including Library)			-64.47%	(\$8,890.00)	\$13,790.00	\$4,900.00	\$4,900.00					\$2,457,589.59			
30	Unclassified			-84.62%	(\$11,000.00)	\$13,000.00	\$2,000.00	\$2,000.00								
31	Utilities and Bulk Purchases			6.91%	\$130,119.92	\$1,882,801.01	\$2,012,920.93	\$2,012,920.93								
32	Landfill / Solid Waste Disposal			6.90%	\$13,041.00	\$189,008.00	\$202,049.00	\$202,049.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			6.49%	\$374,536.58	\$5,768,687.11	\$6,143,223.69	\$5,981,503.84			\$92,358.14	\$69,361.71				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$513,998.77	\$0.00	\$513,998.77	\$513,998.77								
43	Court and Public Defender	5.00	1.00	-29.55%	(\$146,819.55)	\$496,819.55	\$350,000.00	\$350,000.00								
44	Capital			706.00%	\$4,384,255.00	\$621,001.00	\$5,005,256.00	\$4,985,253.00			\$20,000.00	\$3.00				
45	Debt			-60.68%	(\$5,059,166.00)	\$8,337,776.00	\$3,278,610.00	\$3,278,610.00	\$936,688.00		\$2,206,521.00	\$135,401.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.28%	\$34,666.50	\$2,702,608.11	\$2,737,274.61	\$2,737,274.61								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>190.00</b>	<b>19.75</b>	<b>2.98%</b>	<b>\$1,806,407.84</b>	<b>#####</b>	<b>\$62,503,878.17</b>	<b>\$44,952,487.62</b>	<b>\$0.00</b>	<b>\$996,688.00</b>	<b>\$0.00</b>	<b>\$13,892,347.25</b>	<b>\$2,662,355.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<b>X</b>	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
					New Jersey Formula Aid		State of New Jersey
		<b>X</b>			PERS and PFRS		State of New Jersey
		<b>X</b>			State Health Benefit Plan		State of New Jersey
		<b>X</b>			Reserve for Uncollected Taxes		Mandatory function of tax collection rate and sum total of municipal, school and county levies
<b>X</b>					Miscellaneous Local Revenues		Continued effects of pandemic could cuase revenue losses in some categories
			<b>X</b>		Shared Services		See Sheet UFB 11
			<b>X</b>		Various Reserves		Reserves can be used to offset increases in future years

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	516	\$56,806,600.00	0.77%	15A Public Schools	14	\$96,327,400.00	26.44%
2 Residential	13,378	\$6,651,137,870.00	90.03%	15B Other Schools	5	\$7,414,900.00	2.04%
3A/3B Farm	199	\$33,835,500.00	0.46%	15C Public Property	337	\$131,114,400.00	35.99%
4A Commercial	283	\$514,265,800.00	6.96%	15D Church and Charities	37	\$51,413,600.00	14.11%
4B Industrial	29	\$81,161,800.00	1.10%	15E Cemeteries & Graveyards	9	\$14,100,700.00	3.87%
4C Apartments	3	\$50,753,900.00	0.69%	15F Other Exempt	84	\$63,943,700.00	17.55%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>14,408</b>	<b>\$7,387,961,470.00</b>	<b>100.00%</b>	<b>Total</b>	<b>486</b>	<b>\$364,314,700.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				71.17%			
Equalized Valuation, Taxable Properties				\$10,380,724,279.89			
Total # of property tax appeals filed in 2023				County Tax Board			
				23.00			
				State Tax Court			
				16.00			
Number of 2023 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				28.00			
Amount paid out by municipality for tax appeals in 2023				\$0.00			

Percentage of Exempt vs.  
Non-Exempt Properties 4.93%

### 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				
<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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</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 Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions:</u>					
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	
Camelot at Marlboro	Aff. Housing	\$626,262.85	\$21,688,500.00	\$508,161.56																
<b>Total Long Term Exemptions - Column Total</b>		626,262.85	21,688,500.00	508,161.56	<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>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					
<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$626,262.85	\$21,688,500.00	\$508,161.56	<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					

**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	67,678.07	\$22,800.00	\$0.00	\$0.00	\$43,133.87	\$1,744.20
Supervisory Staff (Department Heads & Managers)	45.00	10.00	5,529,893.61	\$4,414,732.25	\$0.00	\$777,434.35	\$0.00	\$337,727.02
Police Officers (Including Superior Officers)	74.00	0.00	14,333,335.92	\$8,799,313.65	\$767,701.00	\$3,215,269.21	\$819,175.45	\$731,876.62
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	83.00	7.00	8,805,036.48	\$5,365,636.84	\$683,975.94	\$944,888.65	\$1,347,739.68	\$462,795.38
All Other Non-Union Employees not listed above	0.00	0.00	2,874,757.15	\$0.00	\$1,924,642.64	\$0.00	\$802,879.35	\$147,235.16
<b>Totals</b>	<b>202.00</b>	<b>23.00</b>	<b>31,610,701.23</b>	<b>\$18,602,482.73</b>	<b>\$3,376,319.57</b>	<b>\$4,937,592.20</b>	<b>\$3,012,928.35</b>	<b>\$1,681,378.38</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	53.00	\$14,064.60	\$745,424.00	57.00	\$13,174.35	\$750,938.00
Parent & Child	10.00	\$24,489.30	\$244,893.00	10.00	\$23,778.20	\$237,782.00
Employee & Spouse (or Partner)	33.00	\$28,664.58	\$945,931.00	30.00	\$26,672.10	\$800,163.00
Family	52.00	\$40,094.62	\$2,084,920.48	56.00	\$38,039.13	\$2,130,191.00
Employee Cost Sharing Contribution (enter as negative - )			(\$1,025,640.68)			(\$800,265.66)
<b>Subtotal</b>	<b>148.00</b>		<b>\$2,995,527.80</b>	<b>153.00</b>		<b>\$3,118,808.34</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	\$41,150.52	\$41,150.52	1	\$38,242.32	\$38,242.32
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$1,147.32)			(\$1,016.34)
<b>Subtotal</b>	<b>1.00</b>		<b>\$40,003.20</b>	<b>1.00</b>		<b>\$37,225.98</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$4,557.33	\$13,672.00	3	\$4,535.00	\$13,605.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	8	\$4,000.00	\$32,000.00	8	\$4,000.00	\$32,000.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>11.00</b>		<b>\$45,672.00</b>	<b>11.00</b>		<b>\$45,605.00</b>
<b>GRAND TOTAL</b>	<b>160.00</b>		<b>\$3,081,203.00</b>	<b>165.00</b>		<b>\$3,201,639.32</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

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)		
	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	Employment Agreement
Communications Workers of America (Supervisory Unit)	2,278.86	\$155,572.46	150.55	\$47,194.40	9.20	\$2,614.88					X		
Communications Workers of America (Blue Collar Unit)	1,937.73	\$162,562.41	329.74	\$96,017.74	58.76	\$16,422.87					X		
Communications Workers of America #1075 (Dispatcher)	245.06	\$24,647.98	43.50	\$9,498.18	37.14	\$9,327.14					X		
Marlboro Twp. Public Works Supervisors' Association	219.47	\$30,806.51	47.94	\$20,191.16	5.50	\$2,147.71					X		
Communications Workers of America #1075 (White Collar)	918.52	\$57,435.27	153.33	\$31,674.52	32.25	\$5,770.69					X		
PBA Local No. 196	1,927.78	\$188,046.09	290.56	\$150,798.63	405.19	\$214,654.60			85.13	\$43,836.46	X		
Fraternal Order of Police #15 Senior Officers (Sgts & Lts)	1,762.41	\$410,575.14	148.33	\$106,665.21	162.67	\$124,427.93			39.99	\$29,181.00	X		
Fraternal Order of Police #15 Senior Officers (Captains)	73.50	\$26,952.80	11.24	\$8,240.77	15.00	\$11,001.14			5.00	\$3,667.05	X		
Director of Public Works	0.25	\$75.42		\$2,714.96	-	\$0.00						X	
Township Administrator	133.00	\$15,000.00	7.50	\$4,664.09	-	\$0.00						X	
Director of Finance	118.00	\$0.00	4.00	\$2,798.15	-	\$0.00						X	
Director of Recreation	69.50	\$0.00	2.00	\$793.54	-	\$0.00						X	
Municipal Clerk	31.50	\$0.00	6.00	\$2,672.14	-	\$0.00						X	
Chief Information Officer	295.00	\$15,000.00	14.50	\$7,227.89	-	\$0.00						X	
Tax Collector	112.00	\$15,000.00	8.50	\$4,401.88	0.08	\$38.84						X	
Tax Assessor	1.50	\$0.00	-	\$0.00	-	\$0.00						X	
Data Processing Programmer	181.00	\$0.00	-	\$0.00	-	\$0.00						X	
Confidential Aide to Mayor	47.00	\$0.00	20.50	\$9,137.49	-	\$0.00						X	
Senior Payroll Clerk	180.00	\$15,000.00	3.00	\$840.78	0.24	\$68.22						X	
Deputy Municipal Clerk	30.14	\$0.00	6.00	\$266.00	-	\$0.00						X	
Human Resources Coordinator	22.50	\$0.00	6.00	\$248.08	-	\$0.00						X	
Police Chief	143.53	\$33,000.00	11.21	\$10,429.56	-	\$0.00			4.25	\$14,384.11			X
<b>TOTALS (THIS PAGE ONLY)</b>	10,728.26	\$1,149,674.07	1,268.90	\$516,475.17	726.03	\$386,474.03	-	\$0.00	134.37	\$91,068.63			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Beginning Balance of Non-Union Compensation for Employees (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)		
	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	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**

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)		
	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	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**

Organizational Unit (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)		
	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	Employment Agreement
<b>TOTALS (ALL PAGES)</b>	10,728.26	\$1,149,674.07	1,268.90	\$516,475.17	726.03	\$386,474.03	-	\$0.00	134.37	\$91,068.63			
<b>Total Funds Reserved as of end of 2023:</b>	\$554,475.99		<b>Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:</b>				\$1.00						
<b>Total Funds Appropriated in 2024</b>	\$1,000.00		<b>Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:</b>				\$114.00						

**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	\$0.00	\$0.00	\$1,712,607.12	\$1,688,605.12	\$1,592,605.12	\$18,035,603.48
Regional School Debt	\$3,055,169.13	\$3,055,169.13	\$601,098.78	\$382,484.26	\$346,620.71	\$2,292,188.32
<u>Utility Fund Debt</u>			\$1.00			
Water	\$37,457,996.64	\$37,457,996.64	\$1.00			
Recreation & Swim	\$1,495,361.10	\$1,495,361.10	\$3,533,637.00	\$3,503,837.69	\$2,845,130.66	\$16,935,297.39
		\$0.00	\$1,112,148.50	\$597,888.50	\$481,201.50	\$1,628,165.25
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$17,026,375.62	\$17,026,375.62				
Notes Outstanding	\$14,250,000.00	\$14,250,000.00	\$6,959,493.40	\$6,172,815.57	\$5,265,557.99	\$38,891,254.44
Bonds Outstanding	\$35,134,000.00	\$43,071.61	\$5,246,245.12	\$5,192,442.81	\$4,437,735.78	\$34,970,900.87
Loans and Other Debt		\$0.00	\$1,713,248.28	\$980,372.76	\$827,822.21	\$3,920,353.57
<b>Total (Current Year)</b>	<b>\$108,418,902.49</b>	<b>\$42,051,598.48</b>	<b>\$6,959,493.40</b>	<b>\$6,172,815.57</b>	<b>\$5,265,557.99</b>	<b>\$38,891,254.44</b>
Population (2020 census)	41,502					
Per Capita Gross Debt	\$2,612.38					
Per Capita Net Debt	\$1,599.14					
3 Year Average Property Valuation		\$9,474,780,684.00				
Net Debt as % of 3 Year Average Property Valuation		0.70%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>						
<b>Total Principal</b>						
<b>Total Interest</b>						
<b>% of Total Current Year Budget</b>			11.13%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$329,570.67	\$181,179.08	\$181,179.08	\$0.00
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	Aaa	AAA				
Year of Last Rating	2021	2019				
<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>Lead</b>	Fire District	Fire District No. 3	Finance		AUTHORIZING A SHARED SERVICE	12/21/2023	3/31/2024	\$300,000.00
<b>Lead</b>	School District	Freehold Regional High School District (FRHSD)	Admin		Renewing the Shared Services Agreement	7/1/2023	6/30/2024	\$45,000.00
<b>Lead</b>	School District	Freehold Regional High School District (FRHSD)	Admin		Renewing the Shared Services Agreement	7/1/2023	6/30/2024	
<b>Recipient</b>	Municipal	Manalapan Township	DPW		Authorizing the Renewal of a Shared Serv	4/1/2023	3/31/2025	\$2,500.00
<b>Recipient</b>	Municipal	Manalapan Township	DPW		Authorizing the Renewal of a Shared Serv	4/1/2023	3/31/2025	\$2,500.00
<b>Lead</b>	Municipal	Manalapan Township	Admin		Manalapan Township Police Department t	8/12/2009	8/11/2034	(\$3,000.00)
<b>Lead</b>	School District	Marlboro Board of Education (4660)	Admin		Cooperative Pricing System for Electric G	3/5/2021	3/4/2026	\$0.00
<b>Recipient</b>	School District	Marlboro Township Board of Education (4660)	DPW		JANITORIAL SERVICES FOR THE MA	7/1/2023	6/30/2024	\$96,746.65
<b>Recipient</b>	School District	Marlboro Township Board of Education (4660)	Rec		Amending Shared Services Agreement wi	7/1/2023	6/30/2024	\$4,400.00
<b>Recipient</b>	School District	Marlboro Township Board of Education (4660)	Rec		Amending Shared Services Agreement wi	7/1/2023	6/30/2024	\$34,000.00
<b>Recipient</b>	School District	Marlboro Township Board of Education (4660)	DPW		JANITORIAL SERVICES FOR THE MA	7/1/2023	6/30/2024	\$96,746.65
<b>Lead</b>	School District	Marlboro Township Board of Education (4660)	Admin		Renewing the Shared Services Agreement	7/1/2023	6/30/2024	\$45,000.00
<b>Lead</b>	School District	Marlboro Township Board of Education (4660)	Admin		Renewing the Shared Services Agreement	7/1/2023	6/30/2024	
<b>Recipient</b>	County	Monmouth County	Admin		Authorizing the Monmouth County Mosq	1/1/2024	12/31/2024	
<b>Recipient</b>	County	Monmouth County	DPW		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	\$11,235.00
<b>Recipient</b>	County	Monmouth County	DPW		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	\$33,705.00
<b>Recipient</b>	County	Monmouth County Clerk (5005)	Clerk		AMENDMENT - Authorizing Agreement	1/1/2021	6/30/2024	\$3,300.00
<b>Recipient</b>	County	Monmouth County Clerk (5005)	Clerk		Open Public Records Search System - Rec	7/1/2019	6/30/2024	\$3,300.00
<b>Lead</b>	Municipal	Monroe Township	Admin		Authorizing Shared Services Agreement w	1/1/2024	12/31/2024	
<b>Lead</b>	Municipal	Monroe Township	REC		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	
<b>Recipient</b>	County	Monmouth County	DPW		AUTHORIZING A CONTRACT FOR TH	1/1/2024	12/31/2024	\$113,970.00
<b>Recipient</b>	County	Monmouth County	DPW		AUTHORIZING A CONTRACT FOR TH	1/1/2024	12/31/2024	\$227,940.00
<b>Recipient</b>	County	Somerset County	DPW		AUTHORIZING A CONTRACT FOR TH	1/1/2024	12/31/2024	\$45,340.00
<b>Recipient</b>	County	Somerset County	DPW		AUTHORIZING A CONTRACT FOR TH	1/1/2024	12/31/2024	\$90,680.00
<b>Recipient</b>	Other	NJ EDGE NONPROFIT CORPORATION	IT		Authorizing a Shared Service Agreement	5/1/2024	4/30/2025	\$42,888.00
<b>Recipient</b>	Other	NJ EDGE NONPROFIT CORPORATION	IT		Authorizing a Shared Service Agreement	5/1/2023	4/30/2024	\$38,599.20
								\$387,000.00
								\$847,850.50
								\$1,234,850.50

**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
<b>Lead</b>	Municipal	TOWNSHIP OF COLTS NECK	REC		SERVICES AGREEMENT WITH THE T	1/1/2024	12/31/2024	
<b>Lead</b>	Municipal	Township of Colts Neck	PD		SHARED SERVICES AGREEMENT BE	1/1/2024	12/31/2024	
<b>Recipient</b>	Municipal	Township of Colts Neck	PD		SHARED SERVICES AGREEMENT BE	1/1/2024	12/31/2024	
<b>Recipient</b>	Municipal	Township of Howell	PD		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	\$3,500.00
<b>Lead</b>	Municipal	TOWNSHIP OF MANALAPAN	REC		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	
<b>Lead</b>	Municipal	TOWNSHIP OF OLD BRIDGE	REC		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	
<b>Recipient</b>	Municipal	Western Monmouth Active Shooter Training Group	POLICE		Authorizing Renewal of Participation in th	7/1/2023	6/30/2024	\$1,000.00
<b>Recipient</b>	Authority	Western Monmouth Utilities Authority ("WMUA")	DPW		SHARED SERVICES AGREEMENT TO	12/1/2023	11/30/2024	\$12,000.00
<b>Recipient</b>	Authority	Western Monmouth Utilities Authority ("WMUA")	DPW		SHARED SERVICES AGREEMENT TO	12/1/2023	11/30/2024	\$12,000.00
<b>Recipient</b>	Authority	Western Monmouth Utilities Authority	DPW		SHARED SERVICES AGREEMENT WI	1/1/2024	12/31/2024	\$2,750.00
<b>Lead</b>	Municipal	Western Monmouth Purchasing Group	DPW		Various Street & Road Materials Through	6/1/2023	5/31/2024	\$693,362.50
<b>Lead</b>	Municipal	Western Monmouth Purchasing Group	DPW		Various Street & Road Materials Through	6/1/2023	5/31/2024	\$23,250.00
<b>Recipient</b>	Authority	Old Bridge Municipal Utilities Authority ("OBMUA")	Admin		Shared Service to Provide Expert Utility R	2/1/2023	1/31/2024	
<b>Lead</b>	County	Monmouth County	Eng		Cost share for study, redesign and permitti	5/3/2018		
<b>Recipient</b>	County	Monmouth County	DPW		Various DPW services	10/1/2018	9/30/2028	
<b>Lead</b>	Municipal	Manalapan Township	Admin		Memorandum of Understanding for the joi	9/6/2018		
<b>Recipient</b>	Municipal	Township of Edison	DPW		Authorizing a Shared Services Agreement	3/18/2021	7/31/2024	\$46,500.00
<b>Lead</b>	Municipal	Township of Colts Neck	DPW		Agreement for Maintenance of Boundry R	12/1/1988		
<b>Recipient</b>	County	Monmouth County Prosecutor's Office & Monmouth County Chiefs of Police Association	Police		Mutual Aid Agreement to provide supplemental police protection			
<b>Recipient</b>	County	Monmouth County	Admin		Municipal Assistance Shared Service Agre	10/1/2018	9/30/2028	
<b>Recipient</b>	County	Monmouth County Board of Taxation (55)	Assessor		Authorizing Shared Service Agreement wi	1/1/2022	12/31/2031	
<b>Recipient</b>	Authority	Western Monmouth Purchasing Group	Admin		Authorizing Renewal of Membership in th	7/1/2022	6/30/2027	
	<b>Amount Received Total</b>							\$1,103,612.50
	<b>Amount Paid Total</b>							\$925,600.50
	<b>Total</b>							\$2,029,213.00





**USER FRIENDLY BUDGET SECTION - Notes**

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