



State of New Jersey

Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1402 Boonton Township - County of Morris Adopted

Municode: 1402 Filename: 1402_fba_2024.xlsm

Website: www.boontontownship.com

Phone Number: 973.402.4002

Mailing Address: Municipal Building

155 Powerville Road

Municipality: Boonton Twp State: NJ Zip: 07005

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Honan	12/31/2026	

Chief Administrative Officer

Douglas		Cabana		dcabana@boontontownship.com
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Chief Financial Officer

Norman		Eckstein		neckstein@boontontownship.com
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Municipal Clerk

Douglas		Cabana		dcabana@boontontownship.com
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Registered Municipal Accountant

Joseph	J	Faccone		jfaccone@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Allieri	12/31/2025	
Thomas		Donadio	12/31/2026	
William		Klingener	12/31/2025	
Thomas		SanFilippo	12/31/2024	

Government Type: Township Committee 2

Election Type: Partisan 2

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.479	\$4,175,293.21	19.38%	\$2,534.42
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$260,955.87	1.21%	\$158.73
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.662	\$14,455,151.00	67.09%	\$8,793.76
Regional School District			0.00%	\$0.00
County Purposes	0.298	\$2,588,640.39	12.01%	\$1,576.74
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.008	\$65,315.24	0.30%	\$42.33
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	2.477	\$21,545,355.71	100.00%	\$13,105.98
Total Taxable Valuation as of	October 1, 2023	\$872,832,300.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$529,107.00		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year		Current Year	% Change (+/-)	
0.479		0.479	0.00%	
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$4,175,293.21	\$4,180,866.72	0.13%	\$5,573.51	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,534.42	\$2,534.42	0.00%	\$0.00	
Sheet UFB-1				

Current Year 2024 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$4,180,866.72
Municipal Library		
Municipal Open Space	ESTIMATED	\$261,849.69
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$14,750,865.87
Regional School District		
County Purposes	ESTIMATED	\$2,644,681.87
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$78,554.91
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$21,916,819.06
Revenue Anticipated, Excluding Tax Levy		4,492,782.18
Budget Appropriations, before Reserve for Uncollected Taxes		7,996,419.19
Total Non-Municipal Tax Levy		\$17,735,952.34
Amount to be Raised by Taxes - Before RUT		\$21,239,589.35
Reserve for Uncollected Taxes (RUT)		\$677,229.71
Total Amount to be Raised by Taxes		\$21,916,819.06
% of Tax Collections used to Calculate RUT		96.91%
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		21,303,636.07
Total Tax Levy, CY 2023		21,587,761.60
% of Taxes Collected, CY 2023		98.68%
Delinquent Taxes - December 31, 2023		\$276,567.71

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	Utility	Utility	Utility
08	Surplus	201.38%	\$2,055,924.54	\$1,020,918.93	\$3,076,843.47	\$2,749,090.74			\$167,951.59	\$159,801.14			
08	Local Revenue	-55.04%	(\$624,396.58)	\$1,134,378.85	\$509,982.27	\$61,235.00			\$278,848.41	\$169,898.86			
09	State Aid (without offsetting appropriation)	5.40%	\$13,766.90	\$255,100.77	\$268,867.67	\$268,867.67							
08	Uniform Construction Code Fees	-34.89%	(\$2,679.33)	\$7,679.33	\$5,000.00	\$5,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-50.60%	(\$273,100.10)	\$539,708.29	\$266,608.19	\$266,608.19							
08	Other Special Items	-53.97%	(\$1,154,795.30)	\$2,139,775.88	\$984,980.58	\$984,980.58							
15	Receipts from Delinquent Taxes	-59.22%	(\$232,335.63)	\$392,335.63	\$160,000.00	\$160,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.98%	(\$412,588.66)	\$4,593,455.38	\$4,180,866.72	\$4,180,866.72							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.15%	\$390.89	\$261,458.80	\$261,849.69		\$261,849.69						
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	-6.09%	(\$629,813.27)	\$10,344,811.86	\$9,714,998.59	\$8,676,648.90	\$261,849.69	\$0.00	\$446,800.00	\$329,700.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility
20	General Government	2.00	2.00	2.51%	\$16,598.00	\$660,035.00	\$676,633.00	\$537,592.00			\$63,273.00	\$75,768.00			
21	Land-Use Administration	1.00	1.00	-9.58%	(\$9,971.00)	\$104,130.00	\$94,159.00	\$94,159.00							
22	Uniform Construction Code			0.00%	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00							
23	Insurance			4.33%	\$23,000.00	\$531,000.00	\$554,000.00	\$534,000.00			\$10,000.00	\$10,000.00			
25	Public Safety	14.00	3.00	5.71%	\$119,361.49	\$2,092,127.32	\$2,211,488.81	\$2,182,389.00	\$29,099.81						
26	Public Works	1.00	2.00	13.79%	\$143,429.41	\$1,039,845.97	\$1,183,275.38	\$1,057,712.00	\$29,004.38		\$56,927.00	\$39,632.00			
27	Health and Human Services		1.00	-2.63%	(\$1,806.00)	\$68,767.00	\$66,961.00	\$63,961.00	\$3,000.00						
28	Parks and Recreation		1.00	-8.29%	(\$16,649.29)	\$200,749.98	\$184,100.69	\$22,251.00	\$161,849.69						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			0.00%	\$0.00	\$10,100.00	\$10,100.00	\$10,100.00							
31	Utilities and Bulk Purchases		1.00	0.21%	\$960.00	\$460,400.00	\$461,360.00	\$98,500.00			\$260,000.00	\$102,860.00			
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			42.46%	\$33,540.00	\$79,000.00	\$112,540.00	\$1,000.00			\$39,800.00	\$71,740.00			
36	Statutory Expenditures			2.11%	\$16,873.08	\$801,353.92	\$818,227.00	\$804,627.00			\$6,800.00	\$6,800.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender		4.00	-8.27%	(\$3,032.00)	\$36,661.00	\$33,629.00	\$33,629.00							
44	Capital			28.17%	\$467,184.00	\$1,658,320.00	\$2,125,504.00	\$2,008,504.00	\$100,000.00		\$10,000.00	\$7,000.00			
45	Debt			3.64%	\$17,574.00	\$483,367.00	\$500,941.00	\$485,041.00				\$15,900.00			
46	Deferred Charges			-100.00%	(\$26,705.08)	\$26,705.08	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.76%	\$11,719.20	\$665,510.51	\$677,229.71	\$677,229.71							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		18.00	15.00	8.88%	\$792,075.81	\$8,919,922.78	\$9,711,998.59	\$8,612,544.71	\$61,104.19	\$261,849.69	\$0.00	\$446,800.00	\$329,700.00	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	95	\$9,550,200.00	1.09%
2 Residential	1,518	\$803,184,600.00	92.02%
3A/3B Farm	92	\$23,415,000.00	2.68%
4A Commercial	12	\$24,340,100.00	2.79%
4B Industrial	7	\$12,342,400.00	1.41%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,724	\$872,832,300.00	100.00%

Average Ratio (%), Assessed to True Value		80.21%
Equalized Valuation, Taxable Properties		\$1,088,183,892.28

Total # of property tax appeals filed in 2023	County Tax Board	5.00
	State Tax Court	0.00
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2023	\$10,467.80
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$7,984,500.00	13.76%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	102	\$28,877,800.00	49.78%
15D Church and Charities	8	\$2,519,200.00	4.34%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	9	\$18,628,000.00	32.11%
Total	120	\$58,009,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		6.65%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	5.00	8.00	875,101.77	\$669,970.66	\$0.00	\$31,000.00	\$122,878.35	\$51,252.76
Police Officers (Including Superior Officers)	13.00	0.00	2,445,660.19	\$1,343,340.03	\$220,000.00	\$534,522.00	\$228,202.65	\$119,595.51
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	2.00	5.00	372,827.90	\$281,917.00	\$4,500.00	\$64,500.00		\$21,910.90
Totals	20.00	13.00	3,693,589.86	\$2,295,227.69	\$224,500.00	\$630,022.00	\$351,081.00	\$192,759.17

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	5.00	\$15,011.93	\$75,059.64	5.00	\$13,954.13	\$69,770.64
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	4.00	\$26,350.38	\$105,401.52	3.00	\$27,825.96	\$83,477.88
Family	9.00	\$41,964.60	\$377,681.40	9.00	\$37,825.72	\$340,431.48
Employee Cost Sharing Contribution (enter as negative -)			(\$168,151.56)			(\$142,599.00)
Subtotal	18.00		\$389,991.00	17.00		\$351,081.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	1	\$9,569.12	\$9,569.12
Parent & Child	0	\$0.00	\$0.00	1	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	1	\$25,831.29	\$25,831.29
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			(\$12,450.15)
Subtotal	0.00		\$0.00	3.00		\$22,950.27
GRAND TOTAL	18.00		\$389,991.00	20.00		\$374,031.27

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
Yes

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other				
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	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
Administrator / Municipal Clerk	24.00	\$11,926.56	1.00	\$496.94	4.22	\$2,097.09	-	\$0.00	-	\$0.00		X	
Chief Financial Officer / Tax Collector	39.50	\$15,341.01	2.00	\$776.76	-	\$0.00	-	\$0.00				X	
Police Chief	45.00	\$27,008.64	9.00	\$5,401.73	13.28	\$7,971.30	-	\$0.00	21.00	\$12,604.03		X	
Police Lieutenant	45.00	\$38,121.95	15.00	\$12,707.32	1.19	\$83.83			8.25	\$4,951.58		X	
Clerical Assistant	38.00	\$3,653.70	4.00	\$384.60	5.63	\$541.32	-	\$0.00	-	\$0.00		X	
Code Enforcement Officer	-	\$0.00	-	\$0.00	0.57	\$90.62	-	\$0.00	-	\$0.00		X	
Public Works Coordinator	27.50	\$8,488.43	1.00	\$308.67	-	\$0.00	-	\$0.00	-	\$0.00		X	
Public Works Laborer	0.25	\$39.66	-	\$0.00	-	\$0.00	-	\$0.00		\$0.00		X	
Recycling Coordinator	12.00	\$2,129.04	1.00	\$177.42	3.79	\$672.42	-	\$0.00	-	\$0.00		X	
Sanitarian	32.25	\$4,651.42	2.50	\$360.58	-	\$0.00	-	\$0.00	-	\$0.00		X	
Planning Board Secretary	45.00	\$12,741.75	6.00	\$1,698.90	8.46	\$2,395.50	-	\$0.00	-	\$0.00		X	
Employees subject to Collective Bargaining													
Boonton Township PBA Local 392	107.17	\$18,411.27	67.33	\$39,303.22	142.16	\$82,979.22			378.50	\$64,554.54	X	X	
TOTALS (THIS PAGE ONLY)	415.67	\$142,513.42	108.83	\$61,616.13	179.30	\$96,831.31	-	\$0.00	407.75	\$82,110.16			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year Budget		2025 Budget		2026 Budget		All Additional Future Years' Budgets	
Deductions				Debt							
Local School Debt						\$9,500.00		\$9,500.00		\$9,500.00	
Regional School Debt						\$6,400.00		\$6,400.00		\$6,400.00	
Utility Fund Debt						\$390,223.00					
						\$94,818.00					
Water				\$608,000.00							
Sewer											

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[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)

Not Applicable		