



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1402 Boonton Township - County of Morris Adopted

Municode: 1402 Filename: 1402\_fba\_2025.xlsm

Website: www.boontontownship.com

Phone Number: 973.402.4002

Mailing Address: Township of Boonton  
155 Powerville Road  
Municipality: Boonton Twsp 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

Cert. Number

Norman		Eckstein	N-0540	neckstein@boontontownship.com
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Municipal Clerk

Douglas		Cabana	C-2112	dcabana@boontontownship.com
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Registered Municipal Accountant

Joseph	J	Faccone	License #100	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	12/31/2027	

Government Type: Township Committee 2

Election Type: Partisan 2



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 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	0.479	\$4,180,866.72	19.12%	\$2,534.42
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$261,849.69	1.20%	\$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	1.689	\$14,744,253.00	67.42%	\$8,936.62
Regional School District			0.00%	\$0.00
County Purposes	0.300	\$2,615,040.36	11.96%	\$1,587.32
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.008	\$68,301.45	0.31%	\$42.33
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)				
2.506 \$21,870,311.22 100.00% \$13,259.42				
Total Taxable Valuation as of October 1, 2024 \$873,905,500.00				
(To be used to calculate the current year tax rate)				
Current Year (2025) Average Residential Assessment \$530,443.00				
Prior Year (2024) 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 (+/-)				
\$4,180,866.72 \$4,186,007.35 0.12% \$5,140.63				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year Current Year % Change (+/-) \$ Change (+/-)				
\$2,534.42 \$2,540.82 0.25% \$6.40				
Sheet UFB-1				

Current Year 2025 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$4,186,007.35
Municipal Library		
Municipal Open Space	ESTIMATED	\$262,171.65
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,039,913.66
Regional School District		
County Purposes	ESTIMATED	\$2,674,150.83
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$78,651.50
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes \$22,240,894.99		
Revenue Anticipated, Excluding Tax Levy 4,356,839.24		
Budget Appropriations, before Reserve for Uncollected Taxes 7,855,252.19		
Total Non-Municipal Tax Levy \$18,054,887.64		
Amount to be Raised by Taxes - Before RUT \$21,553,300.59		
Reserve for Uncollected Taxes (RUT) \$687,594.40		
Total Amount to be Raised by Taxes \$22,240,894.99		
% of Tax Collections used to Calculate RUT 96.90%		
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2024 21,597,789.70		
Total Tax Levy, CY 2024 21,910,115.92		
% of Taxes Collected, CY 2024 98.57%		
Delinquent Taxes - December 31, 2024 \$285,790.51		

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	-1.79%	(\$54,877.27)	\$3,073,843.47	\$3,018,966.20	\$2,685,934.91			\$169,600.00	\$163,431.29			
08	Local Revenue	-37.04%	(\$299,889.49)	\$809,593.20	\$509,703.71	\$63,635.00			\$278,500.00	\$167,568.71			
09	State Aid (without offsetting appropriation)	-9.34%	(\$25,124.93)	\$268,867.93	\$243,743.00	\$243,743.00							
08	Uniform Construction Code Fees	-56.69%	(\$6,544.75)	\$11,544.75	\$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	-50.21%	(\$193,613.00)	\$385,573.19	\$191,960.19	\$191,960.19							
08	Other Special Items	-52.18%	(\$1,098,423.67)	\$2,104,989.81	\$1,006,566.14	\$1,006,566.14							
15	Receipts from Delinquent Taxes	-38.20%	(\$98,917.04)	\$258,917.04	\$160,000.00	\$160,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.15%	(\$394,705.08)	\$4,842,884.08	\$4,448,179.00	\$4,186,007.35	\$262,171.65						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-18.48%	(\$2,172,095.23)	\$11,756,213.47	\$9,584,118.24	\$8,542,846.59	\$262,171.65	\$0.00	\$448,100.00	\$331,000.00	\$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	0.33%	\$2,255.00	\$680,682.00	\$682,937.00	\$538,694.00				\$63,296.00	\$80,947.00			
21	Land-Use Administration	1.00	1.00	15.03%	\$14,154.00	\$94,159.00	\$108,313.00	\$108,313.00								
22	Uniform Construction Code			0.00%	\$0.00	\$1,850.00	\$1,850.00	\$1,850.00								
23	Insurance			9.37%	\$52,000.00	\$555,000.00	\$607,000.00	\$586,000.00				\$10,500.00	\$10,500.00			
25	Public Safety	15.00	3.00	-0.97%	(\$21,950.86)	\$2,268,166.81	\$2,246,215.95	\$2,244,642.00	\$1,573.95							
26	Public Works	1.00	2.00	-2.41%	(\$29,924.14)	\$1,244,026.38	\$1,214,102.24	\$1,069,639.00	\$15,906.24			\$95,404.00	\$33,153.00			
27	Health and Human Services		1.00	-3.01%	(\$2,086.00)	\$69,248.00	\$67,162.00	\$64,162.00	\$3,000.00							
28	Parks and Recreation		1.00	-15.22%	(\$51,166.95)	\$336,118.60	\$284,951.65	\$22,780.00		\$262,171.65						
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		2.00	0.00%	\$0.00	\$537,100.00	\$537,100.00	\$98,500.00				\$262,000.00	\$176,600.00			
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			-1.20%	(\$9,799.00)	\$818,227.00	\$808,428.00	\$794,628.00				\$6,900.00	\$6,900.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		3.00	1.97%	\$661.00	\$33,629.00	\$34,290.00	\$34,290.00								
44	Capital			-65.86%	(\$1,334,024.00)	\$2,025,504.00	\$691,480.00	\$500,000.00	\$174,480.00			\$10,000.00	\$7,000.00			
45	Debt			219.72%	\$1,100,653.00	\$500,941.00	\$1,601,594.00	\$1,585,694.00					\$15,900.00			
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.53%	\$10,364.69	\$677,229.71	\$687,594.40	\$687,594.40								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		19.00	15.00	-2.73%	(\$268,863.26)	\$9,852,981.50	\$9,584,118.24	\$8,347,886.40	\$194,960.19	\$262,171.65	\$0.00	\$448,100.00	\$331,000.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	92	\$8,276,000.00	0.95%
2 Residential	1,520	\$806,272,600.00	92.26%
3A/3B Farm	89	\$22,674,400.00	2.59%
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	1,720	\$873,905,500.00	100.00%

Average Ratio (%), Assessed to True Value		80.21%
Equalized Valuation, Taxable Properties		\$1,089,521,880.06

Total # of property tax appeals filed in 2024	County Tax Board	4.00
	State Tax Court	0.00
Number of 2024 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2024	\$45,932.22
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$7,984,500.00	13.55%
15B Other Schools			0.00%
15C Public Property	102	\$28,877,800.00	48.99%
15D Church and Charities	8	\$2,519,200.00	4.27%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	12	\$19,566,200.00	33.19%
Total	123	\$58,947,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		6.75%	

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[illegible]



## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
Not Applicable																				

**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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	6.00	629,174.18	\$408,060.00	\$4,596.00	\$117,850.00	\$67,100.00	\$31,568.18
Police Officers (Including Superior Officers)	14.00	2.00	2,834,432.64	\$1,552,834.27	\$256,299.63	\$553,000.00	\$333,900.00	\$138,398.74
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	2.00	7.00	322,534.76	\$257,870.00	\$1,800.00	\$5,000.00	\$38,000.00	\$19,864.76
Totals	19.00	15.00	3,786,141.58	\$2,218,764.27	\$262,695.63	\$675,850.00	\$439,000.00	\$189,831.68

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit.  
Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	6.00	\$17,566.67	\$105,400.00	5.00	\$15,012.00	\$75,060.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	4.00	\$35,132.50	\$140,530.00	3.00	\$29,933.33	\$89,800.00
Family	8.00	\$48,750.00	\$390,000.00	9.00	\$42,111.11	\$379,000.00
Employee Cost Sharing Contribution (enter as negative - )			(\$196,930.00)			(\$170,887.40)
Subtotal	18.00		\$439,000.00	17.00		\$372,972.60
<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)	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
<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 - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	18.00		\$439,000.00	17.00		\$372,972.60

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**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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	30.00	\$15,000.00			2.29	\$1,173.60						X	
Chief Financial Officer / Tax Collector	41.50	\$16,601.66	5.50	\$2,200.22								X	
Police Chief	45.00	\$28,350.00	7.00	\$4,410.00	13.28	\$8,367.19			19.50	\$12,285.00		X	
Police Lieutenant	36.00	\$26,685.00	15.00	\$11,118.75	1.43	\$1,056.28			9.90	\$7,338.38		X	
Clerical Assistant	40.50	\$4,011.12	1.00	\$99.04	6.19	\$612.80						X	
Public Works Coordinator	33.50	\$10,650.32	8.00	\$2,543.36	19.36	\$6,154.08						X	
Maintenance Workers	3.25	\$530.16			10.14	\$1,573.31						X	
Recycling Coordinator	14.50	\$3,346.15	3.00	\$692.31	2.60	\$600.00						X	
Sanitarian	31.25	\$4,507.21	5.50	\$793.27								X	
Planning Board Secretary	45.00	\$13,124.42	5.00	\$1,458.27	5.82	\$1,697.84						X	
Employees subject to the Collective Bargaining												X	
Boonton Township PBA Local 392	206.17	\$118,567.87	62.00	\$36,897.62	263.95	\$154,103.84			30.43	\$24,707.18	X	X	
TOTALS (THIS PAGE ONLY)	526.67	\$241,373.91	112.00	\$60,212.84	325.06	\$175,338.94	-	\$0.00	59.83	\$44,330.56			

### UFB-9 Accumulated Absence Liability

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

[illegible]

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

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

## ACCUMULATED ABSENCE LIABILITY

[illegible]

## ACCUMULATED ABSENCE LIABILITY

[illegible]



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

Gross Debt			Net Debt	Current Year Budget		2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$9,500.00	\$9,500.00	\$9,500.00	\$57,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00
				Bond Anticipation Notes - Principal	\$1,361,926.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$223,768.00			
Water			\$0.00	Bonds - Principal				
Sewer	\$598,500.00	\$598,500.00	\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,601,594.00	\$15,900.00	\$15,900.00	\$63,400.00
Municipal Purposes				Total Principal	\$1,371,426.00	\$9,500.00	\$9,500.00	\$57,000.00
Debt Authorized (BNI)	\$5,166,550.00		\$5,166,550.00	Total Interest	\$230,168.00	\$6,400.00	\$6,400.00	\$6,400.00
Notes Outstanding	\$6,827,202.00	\$16,126.00	\$6,811,076.00	% of Total Current Year Budget	16.71%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating				
Per Capita Net Debt				Year of Last Rating				
3 Year Average Property Valuation				Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Average Property Valuation				Sheet UFB-10				

## 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		