



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Sean		Spiller	6/30/2024	sspiller@montclairnjusa.org

Chief Administrative Officer

Michael		Lapolla		mlapolla@montclairnjusa.org
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Chief Financial Officer

Padmaja		Rao		prao@montclairnjusa.org
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Municipal Clerk

Angelese		Bermudez Nieves		anieves@montclairnjusa.org
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Registered Municipal Accountant

Robert		Swisher		Rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Hurlock	6/30/2024	whurlock@montclairnjusa.org
Robin		Schlager	6/30/2024	rschlager@montclairnjusa.org
Lori		Price Abrams	6/30/2024	lpriceabrams@montclairnjusa.org
David		Cummings	6/30/2024	dcummings@montclairnjusa.org
Roger		Terry	6/30/2024	Rterry@montclairnjusa.org
Robert		Russo	6/30/2024	rrusso@montclairnjusa.org

Government Type:	<input type="text" value="Council-Manager (1923)"/>
Election Type:	<input type="text" value="Non-Partisan (May)"/>

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	0.826	\$59,144,711.54	24.45%	\$5,251.71	Municipal Purpose Tax	ACTUAL	\$61,089,212.77
Municipal Library	0.046	\$3,277,995.00	1.36%	\$292.47	Municipal Library	ACTUAL	\$3,572,977.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.915	\$137,056,091.11	56.66%	\$12,175.57	Local School District	ESTIMATED	\$132,438,753.50
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.572	\$40,908,730.41	16.91%	\$3,636.78	County Purposes	ESTIMATED	\$41,931,448.67
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$1,494,533.98	0.62%	\$133.52	County Open Space	ESTIMATED	\$1,531,897.33
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.380	\$241,882,062.04	100.00%	\$21,490.04	Total ESTIMATED amount to be raised by taxes		\$240,564,289.27
Total Taxable Valuation as of October 1, 2023 <u>\$7,156,605,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 31,578,874.19		
Current Year Average Residential Assessment <u>\$635,800.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 100,749,439.85		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$175,902,099.50		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$245,072,665.16		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$3,328,576.64		
0.826	0.851	3.03%			Total Amount to be Raised by Taxes \$248,401,241.80		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.66%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$59,144,711.54	\$61,089,212.77	3.29%	\$1,944,501.23				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 240,824,163.18		
\$5,251.71	\$5,410.66	3.03%	\$158.95		Total Tax Levy, CY 2023 243,600,011.86		
					% of Taxes Collected, CY 2023 <u>98.86%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$2,864,464.14</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	Sewer Utility	Parking Utility	Utility	Utility
08	Surplus	60.43%	\$4,562,337.57	\$7,550,000.00	\$12,112,337.57	\$9,000,000.00			\$1,069,100.49	\$926,565.34	\$1,116,671.74		
08	Local Revenue	540.04%	\$22,584,916.44	\$4,182,083.56	\$26,767,000.00	\$4,767,000.00			\$9,050,000.00	\$8,280,000.00	\$4,670,000.00		
09	State Aid (without offsetting appropriation)	5.40%	\$169,578.70	\$3,142,348.68	\$3,311,927.38	\$3,311,927.38							
08	Uniform Construction Code Fees	-0.29%	(\$3,717.00)	\$1,300,717.00	\$1,297,000.00	\$1,297,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	1.77%	\$21,652.00	\$1,220,907.00	\$1,242,559.00	\$1,242,559.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-45.01%	(\$1,380,731.22)	\$3,067,472.96	\$1,686,741.74	\$1,686,741.74							
08	Other Special Items	-22.12%	(\$2,236,199.17)	\$10,109,845.24	\$7,873,646.07	\$7,873,646.07							
15	Receipts from Delinquent Taxes	14.91%	\$311,490.58	\$2,088,509.42	\$2,400,000.00	\$2,400,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.42%	\$857,298.54	\$60,231,914.23	\$61,089,212.77	\$61,089,212.77							
07	Minimum Library Tax	9.00%	\$294,982.00	\$3,277,995.00	\$3,572,977.00	\$3,572,977.00							
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	-0.14%	(\$10,598.57)	\$7,847,551.11	\$7,836,952.54	\$7,836,952.54							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	24.20%	\$25,171,009.87	\$104,019,344.20	\$129,190,354.07	\$104,078,016.50	\$0.00	\$0.00	\$10,119,100.49	\$9,206,565.34	\$5,786,671.74	\$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	Parking Utility	Utility	Utility	
20	General Government		22.96%	\$1,227,805.54	\$5,347,543.97	\$6,575,349.51	\$6,498,949.51	\$76,400.00								
21	Land-Use Administration		8.01%	\$57,100.83	\$712,731.75	\$769,832.58	\$769,832.58									
22	Uniform Construction Code		-1.86%	(\$19,807.06)	\$1,063,731.90	\$1,043,924.84	\$1,043,924.84									
23	Insurance		9.54%	\$814,327.55	\$8,531,653.42	\$9,345,980.97	\$9,345,980.97									
25	Public Safety		-0.58%	(\$166,109.48)	\$28,583,650.65	\$28,417,541.17	\$28,144,497.50	\$273,043.67								
26	Public Works		11.81%	\$2,477,307.23	\$20,980,678.10	\$23,457,985.33	\$5,246,511.73	\$1,108,712.00			\$6,245,844.59	\$6,873,003.04	\$3,983,913.97			
27	Health and Human Services		23.19%	\$453,782.50	\$1,956,783.44	\$2,410,565.94	\$2,244,391.04	\$166,174.90								
28	Parks and Recreation		9.56%	\$151,217.90	\$1,581,263.77	\$1,732,481.67	\$1,732,481.67									
29	Education (including Library)		7.78%	\$294,982.00	\$3,792,995.00	\$4,087,977.00	\$4,087,977.00									
30	Unclassified		0.00%	\$0.00	\$278,000.00	\$278,000.00	\$278,000.00									
31	Utilities and Bulk Purchases		4.87%	\$118,000.00	\$2,425,000.00	\$2,543,000.00	\$2,543,000.00									
32	Landfill / Solid Waste Disposal		0.80%	\$28,073.99	\$3,496,811.60	\$3,524,885.59	\$3,431,674.42	\$93,211.17								
35	Contingency		#DIV/0!	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00									
36	Statutory Expenditures		2.27%	\$262,455.02	\$11,570,225.05	\$11,832,680.07	\$10,981,104.10				\$360,255.90	\$203,562.30	\$287,757.77			
37	Judgements		#DIV/0!	\$1,000,000.00	\$0.00	\$1,000,000.00	\$1,000,000.00									
42	Shared Services		5.72%	\$76,652.00	\$1,339,107.00	\$1,415,759.00	\$1,415,759.00									
43	Court and Public Defender		-1.45%	(\$10,907.38)	\$751,725.75	\$740,818.37	\$740,818.37									
44	Capital		4.97%	\$269,000.00	\$5,417,000.00	\$5,686,000.00	\$686,000.00				\$2,500,000.00	\$2,000,000.00	\$500,000.00			
45	Debt		0.93%	\$119,403.39	\$12,820,617.00	\$12,940,020.39	\$10,782,020.39				\$1,013,000.00	\$130,000.00	\$1,015,000.00			
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District		-0.22%	(\$17,725.00)	\$8,046,700.00	\$8,028,975.00	\$8,028,975.00									
50	Reserve for Uncollected Taxes		1.30%	\$42,750.64	\$3,285,826.00	\$3,328,576.64	\$3,328,576.64									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	5.91%	\$7,208,309.67	\$121,982,044.40	\$129,190,354.07	\$102,360,474.76	\$1,717,541.74	\$0.00	\$0.00	\$10,119,100.49	\$9,206,565.34	\$5,786,671.74	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X				<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				Municipal Relief Funds	\$309,481.38	Funds received and utilized to reduce taxes. These are one-time revenues and will not continue.
X				Additional Fund Balance Reserve	\$1,000,000.00	Additional FB reserve beyond the amount generated in prior year utilized for regular operational purposes.

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	263	\$28,571,900.00	0.40%
2 Residential	9,610	\$6,109,752,800.00	85.09%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	608	\$701,898,700.00	9.78%
4B Industrial	2	\$5,023,000.00	0.07%
4C Apartments	160	\$327,411,600.00	4.56%
5A/5B Railroad	21	\$60,000.00	0.00%
6A/6B Business Personal Property	1	\$7,689,600.00	0.11%
Total	10,665	\$7,180,407,600.00	100.00%

Average Ratio (%), Assessed to True Value	66.74%
Equalized Valuation, Taxable Properties	\$10,758,776,745.58

Total # of property tax appeals filed in 2023	County Tax Board	24.00
	State Tax Court	

Number of 2023 County Tax Board decisions appealed to Tax Court	4.00
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$158,964,700.00	19.06%
15B Other Schools	27	\$99,397,600.00	11.92%
15C Public Property	168	\$148,171,700.00	17.77%
15D Church and Charities	94	\$169,308,600.00	20.30%
15E Cemeteries & Graveyards	5	\$9,783,100.00	1.17%
15F Other Exempt	247	\$248,339,400.00	29.78%
Total	558	\$833,965,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.61%

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
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			75,355.00	\$70,000.00				\$5,355.00
Supervisory Staff (Department Heads & Managers)	19.00		4,831,485.56	\$3,226,173.08		\$783,479.42	\$575,030.81	\$246,802.24
Police Officers (Including Superior Officers)	112.00		21,385,873.98	\$12,748,618.86	\$1,500,000.00	\$4,658,345.33	\$2,272,304.82	\$206,604.97
Fire Fighters (Including Superior Officers)	77.00		16,897,543.51	\$9,920,135.88	\$1,420,000.00	\$3,624,817.65	\$1,768,158.01	\$164,431.97
All Other Union Employees not listed above	174.00	80.00	19,829,324.73	\$13,392,442.51	\$619,500.00	\$2,358,409.13	\$2,387,059.49	\$1,071,913.60
All Other Non-Union Employees not listed above	23.00	4.00	4,054,717.88	\$2,833,803.84		\$499,032.86	\$505,095.19	\$216,785.99
Totals	405.00	84.00	67,074,300.66	\$42,191,174.17	\$3,539,500.00	\$11,924,084.39	\$7,507,648.32	\$1,911,893.78

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	120.00	\$14,897.61	\$1,787,713.20	119.00	\$14,393.88	\$1,712,871.72
Parent & Child	47.00	\$27,294.78	\$1,282,854.66	44.00	\$25,798.56	\$1,135,136.64
Employee & Spouse (or Partner)	37.00	\$30,616.44	\$1,132,808.28	38.00	\$28,807.08	\$1,094,669.04
Family	105.00	\$42,354.60	\$4,447,233.00	112.00	\$40,121.64	\$4,493,623.68
Employee Cost Sharing Contribution (enter as negative -)			(\$2,425,160.40)			(\$2,421,651.60)
Subtotal	309.00		\$6,225,448.74	313.00		\$6,014,649.48
<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	32	\$5,281.80	\$169,017.60	31	\$4,580.64	\$141,999.84
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)	23	\$10,462.41	\$240,635.52	23	\$19,863.00	\$456,849.00
Family	2	\$36,454.08	\$72,908.16	2	\$33,987.00	\$67,974.00
Employee Cost Sharing Contribution (enter as negative -)			(\$117,788.64)			(\$103,291.68)
Subtotal	57.00		\$364,772.64	56.00		\$563,531.16
GRAND TOTAL	366.00		\$6,590,221.38	369.00		\$6,578,180.64

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)				
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement		
(ACCUMULATED ABSENCES INFORMATION IS ESTIMATES ONLY)															
PBA															
Detective	546.66	\$277,991.00	221.34	\$109,343.00					479.59	\$237,518.00	X				
Police Officer	683.61	\$345,562.00	873.25	\$339,234.00					1,832.78	\$783,759.00	X				
SOA															
Sergeant	395.63	\$230,413.00	243.06	\$133,251.30					743.47	\$428,626.00	X				
Lieutenant	1,199.72	\$815,848.00	241.97	\$164,371.00					1,198.38	\$810,555.00	X				
Chief	134.06	\$142,750.00	26.25	\$27,951.00					90.97	\$96,864.00		X			
Captain	641.44	\$509,466.00	126.63	\$100,503.00					363.09	\$292,952.00	X				
Deputy Chief	134.06	\$134,063.00	15.75	\$15,750.00					28.09	\$28,094.00		X			
FMBA															
Firefighter	1,456.50	\$300,490.36	2.33	\$4,707.64					1,740.93	\$1,000,892.28	X				
Prob. Firefighter			12.67	\$2,219.20					9.67	\$1,693.60	X				
FSOA															
Battalion Chief	614.71	\$525,373.80	0.17	\$168.28					365.90	\$366,350.18	X				
Captain	719.81	\$105,000.00	7.00	\$6,060.60					410.54	\$354,036.19	X				
Fire Official	70.50	\$15,000.00	-	\$0.00					121.52	\$90,192.76	X				
Lieutenant	997.83	\$206,556.00	8.00	\$5,681.28					711.25	\$518,266.44	X				
Deputy Chief	260.00	\$352,840.80	23.70	\$32,160.53					148.50	\$201,526.38	X				
Fire Chief	130.00	\$194,485.20	12.83	\$19,199.18					39.92	\$59,716.93	X				
TOTALS (THIS PAGE ONLY)	7,984.52	\$4,155,839.16	1,814.95	\$960,600.01	-	\$0.00	-	\$0.00	8,284.58	\$5,271,042.76					

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)				
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement		
(ACCUMULATED ABSENCES INFORMATION IS ESTIMATES ONLY)															
AFSCME															
CUST./MAINTENANCE WORKER			56.00	\$1,638.56									X		
FOREMAN	3,783.00	\$72,524.87	168.00	\$6,612.48									X		
HEAVY DUTY TRUCK DRIVER CDL	740.51	\$20,556.05											X		
MAINTENANCE WORKER	4,260.75	\$43,255.50	603.00	\$16,380.34									X		
MASTER MECHANIC			8.00	\$309.04									X		
SECRETARY AFSCME			10.50	\$257.78									X		
SPECIALIZED EQUIPMENT OPERATOR CDL	32.50	\$1,056.90	24.00	\$780.48									X		
SPECIALIZED MAINTENANCE WORKER			63.00	\$1,951.11									X		
WATER OPERATOR	137.50	\$4,026.00											X		
CWA															
ACTIVITIES COORDINATOR			115.50	\$4,623.89									X		
Administrative Assistant			70.00	\$2,446.50									X		
ADMINISTRATIVE ASSISTANT - MANAGEMENT	2,243.68	\$46,195.70	31.50	\$1,332.21									X		
Assistant Health Officer			24.50	\$1,532.58									X		
ASSISTANT TO THE ASSESSOR			112.00	\$5,656.00									X		
Assistant Township Planner			21.00	\$1,138.41									X		
ASSISTANT TREASURER	868.00	\$5,000.00											X		
DIRECTOR OF NURSING			50.25	\$3,270.27									X		
Director of Senior Svcs/Lifelong Montclair	11.48	\$622.33	49.00	\$2,656.29									X		
Environmental and Code Coordinator			77.00	\$3,511.97									X		
OPERATION SUPERVISOR	2,508.50	\$54,631.40	112.00	\$5,618.83									X		
PRODUCTION MANAGER			56.00	\$2,639.28									X		
PROJECT COORDINATOR			92.00	\$5,035.16									X		
Shop Supervisor	266.50	\$5,000.00											X		
SUPERV/WATER ADMINISTRAT	1,582.00	\$49,631.40	63.49	\$3,462.74									X		
Supervisor of Administration	327.50	\$3,039.72	63.00	\$3,119.76									X		
SUPERVISOR OF ADMINISTRATIVE SERVICES			37.50	\$2,230.88									X		
SUPERVISOR OF SOLID WASTE SERVICES	1,486.75	\$58,458.40	7.00	\$449.68									X		
TOTALS (THIS PAGE ONLY)	18,248.67	\$363,998.27	1,914.24	\$76,654.22	-	\$0.00	-	\$0.00	-	\$0.00					

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)				
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement		
(ACCUMULATED ABSENCES INFORMATION IS ESTIMATES ONLY)															
MANAGEMENT- NON UNION															
ADMINISTRATIVE ASSISTANT - MANAGEMENT			76.98	\$3,180.89									X		
ADMINISTRATIVE SERVICE COORDINATOR			56.00	\$2,101.96									X		
ANIMAL SHELTER DIRECTOR			56.00	\$2,896.32									X		
ASSISTANT ATTORNEY			45.50	\$1,649.83									X		
Communications Specialist			21.00	\$980.70									X		
COMPTROLLER			52.50	\$3,651.38									X		
DEPUTY TOWNSHIP CLERK			77.00	\$3,302.53									X		
DEPUTY TOWNSHIP MANAGER			119.00	\$9,600.92									X		
Director of Human Resources			69.00	\$4,293.87									X		
DIRECTOR OF RECREATION F			161.00	\$12,989.48									X		
DIRECTOR OF UTILITIES - O	819.00	\$85,241.52	38.50	\$4,007.08									X		
HR GENERALIST III			20.40	\$1,008.17									X		
IT Helpdesk Technician			14.00	\$405.02									X		
JUDGE			276.50	\$15,166.03									X		
NURSE	0.75	\$130.08	3.50	\$148.93									X		
PROJECT SPECIALIST			12.00	\$350.40									X		
PURCHASING AGENT			38.50	\$2,548.70									X		
RENT CONTROL ADMINISTRATOR			44.88	\$1,893.04									X		
Social Worker			10.50	\$536.13									X		
SUPERINTENDENT			7.00	\$463.40									X		
TAX ASSESSOR			133.00	\$12,898.34									X		
TOWNSHIP ATTORNEY			63.00	\$4,467.33									X		
TOWNSHIP CLERK			182.00	\$13,659.10									X		
DIRECTOR - FINANCE			150.50	\$15,281.77									X		
DIRECTOR - IT			177.23	\$13,301.11									X		
DIRECTOR - PLANNING			37.66	\$3,135.20									X		
DIRECTOR - HEALTH			38.00	\$2,903.58									X		
TOTALS (THIS PAGE ONLY)	819.75	\$85,371.60	1,981.15	\$136,821.18	-	\$0.00	-	\$0.00	-	\$0.00					

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)				
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement		
<i>(ACCUMULATED ABSENCES INFORMATION IS ESTIMATES ONLY)</i>															
OPEIU															
ACCOUNTANT	626.50	\$5,000.00									X				
ADMINISTRATIVE ASSISTANT - OPEIU			99.00	\$3,390.67							X				
ANIMAL CONTROL OFFICER			135.63	\$3,763.73							X				
ASSISTANT COLLECTOR TAX + WATER RENTS	868.00	\$38,469.76	45.50	\$2,016.56							X				
CUSTODIAN CUSTODIAN	0.58	\$199.28									X				
DEPUTY COURT ADMINISTRATOR	363.00	\$15,471.06									X				
DISPATCHER	995.00	\$5,000.00	92.22	\$2,822.85							X				
ELECTRICAL SUB-CODE OFFICIAL			0.76	\$41.98							X				
Housing, Zoning & Code Enf. Inspector			4.50	\$152.10							X				
PARKING ENFORCEMENT OFFICER	378.10	\$5,000.00									X				
PRINCIPAL CLERK OPEIU			1.00	\$23.83							X				
SECRETARY BOOKKEEPER - OPEIU	505.62	\$16,867.48	52.50	\$1,751.40							X				
SECRETARY OPEIU	20.00	\$630.20	14.00	\$438.90							X				
SECTION HOUSING OFFICER	223.50	\$5,000.00	77.00	\$3,329.48							X				
Senior Animal Control Officer			129.50	\$4,379.69							X				
SENIOR BOOKKEEPER OPEIU	1,006.50	\$8,268.46	63.91	\$2,164.63							X				
SENIOR CASE WORKER			57.75	\$2,082.47							X				
Senior Meter Collector			45.50	\$1,405.50							X				
SENIOR REGISTERED ENVIRONMENTAL SPECIAL			45.50	\$2,366.91							X				
SUB CODE PLUMBING OFFICIAL			45.50	\$2,161.25							X				
VIOLATION CLERK			70.00	\$2,079.14							X				
TOTALS (ALL PAGES)	32,039.74	\$4,705,115.26	6,690.11	\$1,208,446.51	-	\$0.00	-	\$0.00	8,284.58	\$5,271,042.76					
Total Funds Reserved as of end of 2023:		\$2,929,700.30	Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:												
Total Funds Appropriated in 2024:		\$0.00	Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:												

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	\$42,590,000.00	\$42,590,000.00	\$0.00			
Regional School Debt	\$187,730,769.00	\$187,730,769.00	\$0.00			
<u>Utility Fund Debt</u>						
Water	\$3,375,635.35	\$3,375,635.35	\$0.00			
Sewer	\$2,044,683.02	\$2,044,683.02	\$0.00			
Parking	\$10,450,000.00	\$10,450,000.00	\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$25,530,496.42		\$25,530,496.42			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$43,805,000.00		\$43,805,000.00			
Loans and Other Debt	\$462,759.86		\$462,759.86			
Total (Current Year)	\$315,989,343.65	\$246,191,087.37	\$69,798,256.28			
Population (2020 census)	40,921					
Per Capita Gross Debt	\$7,721.94					
Per Capita Net Debt	\$1,705.68					
3 Year Average Property Valuation		\$9,709,248,507.33				
Net Debt as % of 3 Year Average Property Valuation		0.72%				
Utility Fund - Principal			\$1,485,000.00	\$1,745,000.00	\$1,500,000.00	\$11,140,318.37
Utility Fund - Interest			\$673,000.00	\$617,344.00	\$554,736.00	\$2,345,044.31
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$15,810,000.00	\$13,335,000.00	\$13,730,000.00	\$43,520,000.00
Bonds - Interest			\$2,868,875.00	\$2,290,387.50	\$1,779,328.13	\$2,925,890.63
Loans & Other Debt - Principal			\$129,865.88	\$74,682.31	\$68,214.84	\$189,996.83
Loans & Other Debt - Interest			\$680.56	\$381.77	\$76.97	
Total			\$20,967,421.44	\$18,062,795.58	\$17,632,355.94	\$60,121,250.14
Total Principal			\$17,424,865.88	\$15,154,682.31	\$15,298,214.84	\$54,850,315.20
Total Interest			\$3,542,555.56	\$2,908,113.27	\$2,334,141.10	\$5,270,934.94
% of Total Current Year Budget			16.23%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AAA				
Year of Last Rating		2021				
Mark "X" if Municipality has no bond rating						

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	Cedar Grove & Verona	Health	Health and Human Services		1/1/2022	12/31/2025	\$176,448.00
Lead	School District	Montclair Board of Education	Police	Police	School Resource Officer	7/1/2023	6/30/2028	\$155,000.00
Lead	Municipality	Glen Ridge	Fire	Fire		1/1/2023	12/31/2038	\$911,111.00
	Amount Received Page Total							\$1,242,559.00
	Amount Paid Page Total							\$0.00
	Page Total							\$1,242,559.00

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
Recipient	County	Essex County	Citizen Services	Transportation	Bus Transportation to Seniors	1/1/2024	12/31/2024	\$173,200.00
	Amount Received Total							\$1,242,559.00
	Amount Paid Total							\$173,200.00
	Total							\$1,415,759.00

USER FRIENDLY BUDGET SECTION - Notes

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