



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0804_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carolyn		King-Sammons	12/31/2025	csammons@elktownshipnj.gov

Chief Administrative Officer

Carolyn		King-Sammons		csammons@elktownshipnj.gov
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Chief Financial Officer

			Cert. Number	
Stephen		Considine	N-0255	elkcfo@gmail.com

Municipal Clerk

Timothy		Pine		tpine@elktownshipnj.gov
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Registered Municipal Accountant

Michael		Holt	CR473	mholt@hpacpainc.om
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Antonio		Cammarata	12/31/2027	acammarata@elktownshipnj.gov
Christine		Cowan	12/31/2027	ccowan@elktownshipnj.gov
Nate		Lucas	12/31/2025	nluccas@elktownshipnj.gov
James		Rambo	12/31/2026	jrambo@elktownshipnj.gov

Government Type:	<input type="text" value="Township Committee"/>
Election Type:	<input type="text" value="Partisan"/>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.936	\$3,640,719.64	26.05%	\$1,988.84	Municipal Purpose Tax	ACTUAL	\$3,717,939.98																						
Municipal Library			0.00%	\$0.00	Municipal Library																								
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	0.957	\$3,723,332.00	26.64%	\$2,033.46	Local School District	ESTIMATED	\$3,872,265.28																						
Regional School District	0.952	\$3,704,473.00	26.50%	\$2,022.84	Regional School District	ESTIMATED	\$3,778,562.46																						
County Purposes	0.661	\$2,568,020.19	18.37%	\$1,404.51	County Purposes	ESTIMATED	\$2,619,380.59																						
County Library	0.045	\$172,426.56	1.23%	\$95.62	County Library	ESTIMATED	\$175,875.09																						
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.044	\$168,507.55	1.21%	\$93.49	County Open Space	ESTIMATED	\$171,877.70																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2024 Budget)	3.595	\$13,977,478.94	100.00%	\$7,638.76	Total ESTIMATED amount to be raised by taxes		\$14,335,901.10																						
Total Taxable Valuation as of October 1, 2024 <u>\$388,878,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,741,440.00</u>																								
Current Year (2025) Average Residential Assessment <u>\$213,665.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>6,033,371.43</u>																								
Prior Year (2024) Average Residential Assessment <u>\$212,483.00</u>					Total Non-Municipal Tax Levy <u>\$10,617,961.12</u>																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.936</td> <td>0.956</td> <td>2.14%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$3,640,719.64</td> <td>\$3,717,939.98</td> <td>2.12%</td> <td>\$77,220.34</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$1,988.84</td> <td>\$2,042.64</td> <td>2.70%</td> <td>\$53.80</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.936	0.956	2.14%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$3,640,719.64	\$3,717,939.98	2.12%	\$77,220.34	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,988.84	\$2,042.64	2.70%	\$53.80	Amount to be Raised by Taxes - Before RUT <u>\$13,909,892.55</u>		
Prior Year	Current Year	% Change (+/-)																											
0.936	0.956	2.14%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$3,640,719.64	\$3,717,939.98	2.12%	\$77,220.34																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$1,988.84	\$2,042.64	2.70%	\$53.80																										
					Reserve for Uncollected Taxes (RUT) <u>\$421,338.18</u>																								
					Total Amount to be Raised by Taxes <u>\$14,331,230.73</u>																								
					% of Tax Collections used to Calculate RUT <u>97.06%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2024 <u>13,674,416.82</u>																								
					Total Tax Levy, CY 2024 <u>14,089,068.54</u>																								
					% of Taxes Collected, CY 2024 <u>97.06%</u>																								
					Delinquent Taxes - December 31, 2024 <u>\$301,045.09</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	10.53%	\$140,000.00	\$1,330,000.00	\$1,470,000.00	\$1,470,000.00							
08	Local Revenue	-1.27%	(\$2,076.75)	\$164,076.75	\$162,000.00	\$162,000.00							
09	State Aid (without offsetting appropriation)	-9.34%	(\$37,791.93)	\$404,426.93	\$366,635.00	\$366,635.00							
08	Uniform Construction Code Fees	-2.83%	(\$4,226.00)	\$149,226.00	\$145,000.00	\$145,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	11.92%	\$18,706.00	\$156,949.00	\$175,655.00	\$175,655.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-91.98%	(\$288,531.80)	\$313,681.80	\$25,150.00	\$25,150.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	1.53%	\$5,047.00	\$329,953.00	\$335,000.00	\$335,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.12%	\$77,220.34	\$3,640,719.64	\$3,717,939.98	\$3,717,939.98							
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	-1.41%	(\$91,653.14)	\$6,489,033.12	\$6,397,379.98	\$6,397,379.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	8.00	2.19%	\$11,773.98	\$537,625.47	\$549,399.45	\$530,250.00	\$19,149.45							
21	Land-Use Administration	1.00	1.00	-4.53%	(\$4,000.00)	\$88,350.00	\$84,350.00	\$84,350.00								
22	Uniform Construction Code	0.00	4.00	4.08%	\$3,600.00	\$88,250.00	\$91,850.00	\$91,850.00								
23	Insurance	0.00	0.00	8.04%	\$57,500.00	\$715,500.00	\$773,000.00	\$773,000.00								
25	Public Safety	15.00	5.00	5.19%	\$102,573.88	\$1,977,030.83	\$2,079,604.71	\$2,078,165.00	\$1,439.71							
26	Public Works	2.00	1.00	-21.98%	(\$184,724.16)	\$840,385.00	\$655,660.84	\$651,100.00	\$4,560.84							
27	Health and Human Services	0.00	0.00	2.25%	\$100.00	\$4,450.00	\$4,550.00	\$4,550.00								
28	Parks and Recreation	0.00	0.00	-55.56%	(\$12,500.00)	\$22,500.00	\$10,000.00	\$10,000.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	#DIV/0!	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	1.84%	\$3,500.00	\$190,000.00	\$193,500.00	\$193,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	-0.85%	(\$2,000.00)	\$235,000.00	\$233,000.00	\$233,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures	0.00	0.00	1.05%	\$6,231.43	\$594,348.00	\$600,579.43	\$600,579.43								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	33.47%	\$44,048.00	\$131,607.00	\$175,655.00	\$175,655.00								
43	Court and Public Defender	2.00	2.00	25.91%	\$24,072.00	\$92,923.00	\$116,995.00	\$116,995.00								
44	Capital	0.00	0.00	-23.08%	(\$48,000.00)	\$208,000.00	\$160,000.00	\$160,000.00								
45	Debt	0.00	0.00	83.18%	\$107,719.00	\$129,508.00	\$237,227.00	\$237,227.00								
46	Deferred Charges	0.00	0.00	-100.00%	(\$7,478.66)	\$7,478.66	\$0.00	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	-8.41%	(\$39,095.42)	\$465,103.97	\$426,008.55	\$426,008.55								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	22.00	21.00	1.08%	\$68,320.05	\$6,329,059.93	\$6,397,379.98	\$6,372,229.98	\$25,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	636	\$14,601,900.00	3.75%
2 Residential	1,468	\$311,925,400.00	80.21%
3A/3B Farm	375	\$29,289,800.00	7.53%
4A Commercial	43	\$31,872,200.00	8.20%
4B Industrial	1	\$1,189,200.00	0.31%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,523	\$388,878,500.00	100.00%

Average Ratio (%), Assessed to True Value	71.34%
Equalized Valuation, Taxable Properties	\$545,105,831.23

Total # of property tax appeals filed in 2024	County Tax Board	
	State Tax Court	

Number of 2024 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2024	
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,641,100.00	18.43%
15B Other Schools			0.00%
15C Public Property	127	\$7,453,800.00	24.35%
15D Church and Charities	20	\$9,897,800.00	32.33%
15E Cemeteries & Graveyards	2	\$207,400.00	0.68%
15F Other Exempt	32	\$7,411,300.00	24.21%
Total	182	\$30,611,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.87%

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 2024 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	0.00	3.00	3,980.00	\$3,680.00				\$300.00
Supervisory Staff (Department Heads & Managers)	2.00	2.00	373,500.00	\$298,000.00	\$2,000.00	\$6,000.00	\$41,000.00	\$26,500.00
Police Officers (Including Superior Officers)	15.00	4.00	2,416,500.00	\$1,330,000.00	\$302,500.00	\$80,000.00	\$428,000.00	\$276,000.00
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	3.00	15.00	511,800.00	\$381,000.00	\$11,500.00	\$14,000.00	\$66,000.00	\$39,300.00
Totals	20.00	24.00	3,305,780.00	\$2,012,680.00	\$316,000.00	\$100,000.00	\$535,000.00	\$342,100.00

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

NO

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	6.00	\$12,734.00	\$76,404.00	6.00	\$13,488.00	\$80,928.00
Parent & Child	2.00	\$13,746.00	\$27,492.00	2.00	\$25,680.00	\$51,360.00
Employee & Spouse (or Partner)	3.00	\$30,708.00	\$92,124.00	3.00	\$32,064.00	\$96,192.00
Family	6.00	\$41,936.00	\$251,616.00	5.00	\$40,704.00	\$203,520.00
Employee Cost Sharing Contribution (enter as negative -)			(\$80,000.00)			(\$80,000.00)
Subtotal	17.00		\$367,636.00	16.00		\$352,000.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$6,372.00	\$19,116.00	4	\$7,248.00	\$28,992.00
Parent & Child	1	\$25,548.00	\$25,548.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	4	\$19,500.00	\$78,000.00	4	\$19,116.00	\$76,464.00
Family	1	\$30,072.00	\$30,072.00	1	\$24,720.00	\$24,720.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,500.00)			\$0.00
Subtotal	9.00		\$148,236.00	9.00		\$130,176.00
GRAND TOTAL	26.00		\$515,872.00	25.00		\$482,176.00

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)?

NO

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

NO
