



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1428 Netcong Borough - County of Morris Adopted

Municode: 1428 Filename: 1428_fba_2024.xlsm

Website: www.netcong.org

Phone Number: 973-347-0252

Mailing Address: 23 Maple Ave
Municipality: Netcong State: NJ Zip: 07857

Government Type: Borough
Election Type: Partisan

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Elmer		Still	12/31/2027	estill@netcong.org

Chief Administrative Officer

Ralph		Blakeslee		rblakeslee@netcong.org
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Chief Financial Officer

Jason		Gabloff		cfo@netcong.org
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Municipal Clerk

Cynthia		Eckert		ceckert@netcong.org
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JOSEPH		ALBENSI, JR.	12/31/2024	JALBENSI@NECTONG.ORG
ROBERT		HATHAWAY	12/31/2025	RHATHAWAY@NETCONG.ORG
TODD		MORTON	12/31/2024	TMORTON@NETCONG.ORG
THOMAS		LAUREYS	12/31/2025	TLAUREYS@NETCONG.ORG
JOHN		SYLVESTER, JR	12/31/2026	JSYLVESTER@NETCONG.ORG
JOSEPH		NAMETKO	12/31/2026	JNAMETKO@NETCONG.ORG

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.982	\$3,144,764.00	28.52%	\$1,130.40	Municipal Purpose Tax	ESTIMATED	\$3,094,898.50
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	1.418	\$4,535,140.00	41.12%	\$1,632.29	Local School District	ESTIMATED	\$4,625,843.00
Regional School District	0.774	\$2,476,664.00	22.46%	\$890.97	Regional School District	ESTIMATED	\$2,526,197.00
County Purposes	0.266	\$870,014.26	7.89%	\$306.20	County Purposes	ESTIMATED	\$887,414.83
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$1,147.22	0.01%	\$8.06	County Open Space	ESTIMATED	\$1,170.16
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		
(\$319,744,500.00)							
Current Year Average Residential Assessment					\$2,131,658.04		
Budget Appropriations, before Reserve for Uncollected Taxes					\$4,881,556.54		
Total Non-Municipal Tax Levy					\$8,040,624.99		
Amount to be Raised by Taxes - Before RUT					\$10,790,523.49		
Reserve for Uncollected Taxes (RUT)					\$345,000.00		
Total Amount to be Raised by Taxes					\$11,135,523.49		
% 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 2023					\$10,911,409.34		
Total Tax Levy, CY 2023					\$11,077,968.75		
% of Taxes Collected, CY 2023					98.50%		
Delinquent Taxes - December 31, 2023					\$147,945.59		
Sheet UFB-1							

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	22.48%	\$207,822.00	\$924,654.00	\$1,132,476.00	\$615,000.00			\$166,668.00	\$350,808.00			
08	Local Revenue	45.72%	\$523,310.73	\$1,144,689.27	\$1,668,000.00	\$168,000.00			\$650,000.00	\$850,000.00			
09	State Aid (without offsetting appropriation)	-61.35%	(\$711,198.13)	\$1,159,234.13	\$448,036.00	\$448,036.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<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	-79.36%	(\$189,196.46)	\$238,397.00	\$49,200.54	\$9,200.54			\$40,000.00				
08	Other Special Items	-8.43%	(\$73,760.58)	\$875,182.08	\$801,421.50	\$801,421.50							
15	Receipts from Delinquent Taxes	10.75%	\$8,735.19	\$81,264.81	\$90,000.00	\$90,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.36%	(\$245,874.10)	\$3,340,772.60	\$3,094,898.50	\$3,094,898.50							
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	-6.18%	(\$480,161.35)	\$7,764,193.89	\$7,284,032.54	\$5,226,556.54	\$0.00	\$0.00	\$856,668.00	\$1,200,808.00	\$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	4.00	10.00	4.24%	\$20,904.00	\$493,564.00	\$514,468.00	\$514,468.00								
21	Land-Use Administration		1.00	8.84%	\$5,525.00	\$62,502.00	\$68,027.00	\$68,027.00								
22	Uniform Construction Code			74.43%	\$12,699.00	\$17,061.00	\$29,760.00	\$29,760.00								
23	Insurance			27.25%	\$73,646.00	\$270,299.00	\$343,945.00	\$343,945.00								
25	Public Safety	10.00	21.00	8.73%	\$146,723.91	\$1,680,905.32	\$1,827,629.23	\$1,825,908.00	\$1,721.23							
26	Public Works	4.00	1.00	-11.49%	(\$265,715.20)	\$2,312,327.51	\$2,046,612.31	\$351,720.00	\$7,479.31			\$612,105.00	\$1,075,308.00			
27	Health and Human Services			1.04%	\$952.00	\$91,779.00	\$92,731.00	\$92,731.00								
28	Parks and Recreation			0.00%	\$0.00	\$8,830.00	\$8,830.00	\$8,830.00								
29	Education (including Library)			-4.85%	(\$1,407.17)	\$29,023.17	\$27,616.00	\$27,616.00								
30	Unclassified			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
31	Utilities and Bulk Purchases			-8.28%	(\$15,725.00)	\$190,000.00	\$174,275.00	\$174,275.00								
32	Landfill / Solid Waste Disposal			-91.70%	(\$56,350.00)	\$61,450.00	\$5,100.00	\$5,100.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.27%	\$2,000.00	\$735,571.00	\$737,571.00	\$624,571.00				\$57,500.00	\$55,500.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-0.70%	(\$488.00)	\$70,168.00	\$69,680.00	\$69,680.00								
43	Court and Public Defender			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
44	Capital			41.49%	\$33,425.00	\$80,563.00	\$113,988.00	\$78,425.00				\$15,563.00	\$20,000.00			
45	Debt			0.97%	\$7,009.00	\$725,791.00	\$732,800.00	\$626,300.00				\$106,500.00				
46	Deferred Charges			500.00%	\$115,000.00	\$23,000.00	\$138,000.00	\$23,000.00				\$65,000.00	\$50,000.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.07%	\$7,000.00	\$338,000.00	\$345,000.00	\$345,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		18.00	33.00	1.18%	\$85,198.54	\$7,194,834.00	\$7,280,032.54	\$5,213,356.00	\$9,200.54	\$0.00	\$0.00	\$856,668.00	\$1,200,808.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<div>Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
X					Sewer Operating Fund Balance	\$107,500.00	This is a planned reduction in this revenue over the next 3-5 years, so as to not have the tax base be overly reliant on utility fund balance
X					Water Operating Fund Balance	\$107,500.00	This is a planned reduction in this revenue over the next 3-5 years, so as to not have the tax base be overly reliant on utility fund balance

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	39	\$4,644,000.00	1.45%
2 Residential	927	\$220,041,400.00	68.82%
3A/3B Farm			0.00%
4A Commercial	75	\$36,923,800.00	11.55%
4B Industrial	7	\$20,296,000.00	6.35%
4C Apartments	12,320,000	\$37,839,300.00	11.83%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	12,321,048	\$319,744,500.00	100.00%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

Total # of property tax appeals filed in 2023	County Tax Board	
	State Tax Court	
Number of 2023 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 2023	
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$8,880,400.00	24.47%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	20	\$10,441,900.00	28.77%
15D Church and Charities	11	\$9,905,500.00	27.30%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	20	\$7,060,700.00	19.46%
Total	54	\$36,288,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.35%
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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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

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		7.00	51,679.32	\$44,880.00		\$3,366.00		\$3,433.32
Supervisory Staff (Department Heads & Managers)	3.00		310,465.55	\$187,551.50		\$14,066.36	\$94,500.00	\$14,347.69
Police Officers (Including Superior Officers)	10.00		2,019,917.17	\$1,440,983.57	\$60,000.00	\$144,098.36	\$264,600.00	\$110,235.24
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	26.00	379,365.12	\$322,452.29		\$32,245.23		\$24,667.60
Totals	18.00	33.00	2,761,427.17	\$1,995,867.36	\$60,000.00	\$193,775.95	\$359,100.00	\$152,683.85

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	7.00	\$15,600.00	\$109,200.00	5.00	\$14,400.00	\$72,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$31,200.00	\$93,600.00	2.00	\$26,400.00	\$52,800.00
Family	8.00	\$43,200.00	\$345,600.00	11.00	\$36,000.00	\$396,000.00
Employee Cost Sharing Contribution (enter as negative -)			\$115,000.00			\$100,000.00
Subtotal	18.00		\$663,400.00	18.00		\$620,800.00
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			\$0.00			\$0.00
Parent & Child	1	\$3,000.00	\$3,000.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$18,600.00	\$18,600.00	1	\$26,250.00	\$26,250.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$21,600.00	1.00		\$26,250.00
GRAND TOTAL	20.00		\$685,000.00	19.00		\$647,050.00

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)?

YES

YES

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

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
Corporal	154.00	\$7,528.06	27.00	\$17,422.09	72.75	\$3,911.90	2.00	\$1,290.53			x		
Chief	46.50	\$9,140.54	10.00	\$7,834.75									x
Lieutenant	165.00	\$8,632.72	6.00	\$4,439.68	89.12	\$5,495.34							x
Sergeant	139.50	\$7,862.82	6.00	\$4,043.74	66.75	\$3,748.88					x		
Sergeant	185.00	\$7,862.82	3.50	\$2,358.85	73.50	\$4,127.98	2.00	\$1,347.91			x		
Detective	165.00	\$7,539.95	6.50	\$4,200.83	120.25	\$9,529.81	2.00	\$1,292.56			x		
Patrolman	29.00	\$6,177.56			25.00	\$1,331.37					x		
Patrolman	34.50	\$5,375.99	2.00	\$934.95	92.75	\$3,613.21					x		
Patrolman	31.50	\$5,685.67	14.00	\$7,580.89	68.50	\$3,091.02					x		
Patrolman	27.50	\$3,572.48	7.00	\$2,728.08	111.00	\$3,604.96	2.00	\$779.45			x		
Patrolman	16.00	\$2,073.21			60.50	\$1,959.83					x		
Patrolman	17.50	\$2,091.33	3.00	\$1,075.54	81.00	\$2,419.97	1.00	\$358.51			x		
Patrolman	21.00	\$2,509.60	5.00	\$1,792.57	102.87	\$3,073.36					x		
					comp time is in hours								
TOTALS (THIS PAGE ONLY)	1,032.00	\$76,052.75	90.00	\$54,411.97	963.99	\$45,907.63	9.00	\$5,068.96	-	\$0.00			

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

ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt Deductions Net Debt			Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water			\$0.00			
Sewer			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
Municipal Purposes						
Debt Authorized (BNI)			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)			\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)						
Per Capita Gross Debt			#DIV/0!			
Per Capita Net Debt			#DIV/0!			
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation			#DIV/0!			
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						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			Moody's	Standard & Poors	Fitch	
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating						
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)
