



State of New Jersey

Local Government Services

Year: **2026** Municipal User Friendly Budget

MUNICIPALITY: 1908 Green Township - County of Sussex

Adopted

Municode: 1908

Filename: 1908_fba_2026.xlsm

Website: greentwp.com

Phone Number:

908-852-9333

Mailing Address:

PO Box 65

Municipality:

Tranquility

State:

NJ

Zip:

07879

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Virginia		Raffay	12/31/2026	

Chief Administrative Officer

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Chief Financial Officer

Cert. Number

Linda	R	DiLorenzo	N-0586	cfo@greentwp.com
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Municipal Clerk

Mark		Zschack	C-1699	clerkadmin@greentwp.com
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Registered Municipal Accountant

Steven	E	Wielkottz	2/16/1901	sdw@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	P	Rose	12/31/2028	
Margaret	H	Phillips	12/31/2026	
Bader	G	Qarmout	12/31/2028	
James		DeYoung	12/31/2027	

Government Type:

Township Committee

Election Type:

Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.395	\$3,094,610.00	17.39%	\$2,214.37	Municipal Purpose Tax	ACTUAL	\$3,204,638.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$78,249.58	0.44%	\$56.06	Municipal Open Space	ESTIMATED	\$81,224.53
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	1.459	\$11,423,087.00	64.20%	\$8,179.15	Local School District	ESTIMATED	\$11,651,549.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.377	\$2,945,644.90	16.56%	\$2,113.46	County Purposes	ESTIMATED	\$3,008,543.27
County Library	0.031	\$239,794.02	1.35%	\$173.79	County Library	ESTIMATED	\$244,289.90
County Board of Health		\$1.04	0.00%	\$0.00	County Board of Health		
County Open Space	0.002	\$11,194.94	0.06%	\$11.21	County Open Space	ESTIMATED	\$11,418.83
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)							
	2.274	\$17,792,581.48	100.00%	\$12,748.04	Total ESTIMATED amount to be raised by taxes		\$18,201,663.53
Total Taxable Valuation as of October 1, 2025					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year (2026) Average Residential Assessment					Total Non-Municipal Tax Levy		
Prior Year (2025) Average Residential Assessment					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2025		
					Total Tax Levy, CY 2025		
					% of Taxes Collected, CY 2025		
					Delinquent Taxes - December 31, 2025		

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	-7.14%	(\$50,000.00)	\$700,000.00	\$650,000.00	\$650,000.00							
08	Local Revenue	2.98%	\$3,500.00	\$117,300.00	\$120,800.00	\$120,800.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$211,246.00	\$211,246.00	\$211,246.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
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	4.27%	\$1,247.97	\$29,254.91	\$30,502.88	\$30,502.88							
08	Other Special Items	57.62%	\$46,096.00	\$80,000.00	\$126,096.00	\$126,096.00							
15	Receipts from Delinquent Taxes	33.33%	\$25,000.00	\$75,000.00	\$100,000.00	\$100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.56%	\$110,028.00	\$3,094,610.00	\$3,204,638.00	\$3,204,638.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.80%	\$2,974.95	\$78,249.58	\$81,224.53		\$81,224.53						
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	3.17%	\$138,846.92	\$4,385,660.49	\$4,524,507.41	\$4,443,282.88	\$81,224.53	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	8.00	-0.02%	(\$158.00)	\$881,464.00	\$881,306.00	\$881,306.00								
21	Land-Use Administration		1.00	1.91%	\$1,150.00	\$60,087.00	\$61,237.00	\$61,237.00								
22	Uniform Construction Code			3.16%	\$250.00	\$7,914.00	\$8,164.00	\$8,164.00								
23	Insurance			27.50%	\$126,209.00	\$458,917.00	\$585,126.00	\$585,126.00								
25	Public Safety		1.00	0.00%	\$0.00	\$136,551.00	\$136,551.00	\$136,551.00								
26	Public Works	6.00		-1.60%	(\$13,051.00)	\$815,431.00	\$802,380.00	\$802,380.00								
27	Health and Human Services			-13.44%	(\$750.00)	\$5,581.00	\$4,831.00	\$4,831.00								
28	Parks and Recreation			2.72%	\$4,120.95	\$151,639.58	\$155,760.53	\$74,536.00			\$81,224.53					
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-2.70%	(\$583.00)	\$21,558.00	\$20,975.00	\$20,975.00								
31	Utilities and Bulk Purchases			0.87%	\$1,000.00	\$115,500.00	\$116,500.00	\$116,500.00								
32	Landfill / Solid Waste Disposal			0.22%	\$1,247.97	\$555,255.91	\$556,503.88	\$525,000.00	\$31,503.88							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.48%	(\$1,128.00)	\$237,458.00	\$236,330.00	\$236,330.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			38.36%	\$30,814.00	\$80,333.00	\$111,147.00	\$111,147.00								
43	Court and Public Defender			2.55%	\$106.00	\$4,165.00	\$4,271.00	\$4,271.00								
44	Capital			-3.66%	(\$15,000.00)	\$410,000.00	\$395,000.00	\$395,000.00								
45	Debt			-3.02%	(\$4,555.00)	\$150,696.00	\$146,141.00	\$146,141.00								
46	Deferred Charges			0.00%	\$0.00	\$42,000.00	\$42,000.00	\$42,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.65%	\$9,174.00	\$251,110.00	\$260,284.00	\$260,284.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		11.00	10.00	3.17%	\$138,846.92	\$4,385,660.49	\$4,524,507.41	\$4,411,779.00	\$31,503.88	\$81,224.53	\$0.00	\$0.00	\$0.00	\$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, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$4,926,000.00	0.63%	15A Public Schools	1	\$11,285,100.00	18.52%
2 Residential	1,163	\$651,944,400.00	83.32%	15B Other Schools			0.00%
3A/3B Farm	271	\$50,714,400.00	6.48%	15C Public Property	64	\$15,529,900.00	25.49%
4A Commercial	25	\$29,350,600.00	3.75%	15D Church and Charities	12	\$19,589,700.00	32.16%
4B Industrial	8	\$45,560,400.00	5.82%	15E Cemeteries & Graveyards	4	\$887,800.00	1.46%
4C Apartments	0		0.00%	15F Other Exempt	19	\$13,628,400.00	22.37%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,523	\$782,495,800.00	100.00%	Total	100	\$60,920,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				7.79%			
Total # of property tax appeals filed in 2025							
Number of 2025 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 2025							

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 2025 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

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		8.00	8,397.13	\$7,750.00				\$647.13
Supervisory Staff (Department Heads & Managers)	3.00	2.00	639,804.67	\$470,886.40		\$77,037.02	\$50,986.48	\$40,894.77
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	8.00	3.00	826,982.46	\$489,102.60	\$80,997.00	\$79,657.27	\$127,412.56	\$49,813.03
Totals	11.00	13.00	1,475,184.26	\$967,739.00	\$80,997.00	\$156,694.29	\$178,399.04	\$91,354.93

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

YES

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	7.00	\$19,348.00	\$135,436.00	10.00	\$14,064.00	\$140,640.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$46,562.00	\$46,562.00	1.00	\$34,378.00	\$34,378.00
Family	1.00	\$64,954.00	\$64,954.00	1.00	\$47,957.00	\$47,957.00
Employee Cost Sharing Contribution (enter as negative -)			(\$53,000.00)			(\$44,800.00)
Subtotal	9.00		\$193,952.00	12.00		\$178,175.00
<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	3	\$20,840.00	\$62,520.00	3	\$13,127.00	\$39,381.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$21,358.00	\$85,432.00	4	\$10,737.00	\$42,948.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$147,952.00	7.00		\$82,329.00
GRAND TOTAL	16.00		\$341,904.00	19.00		\$260,504.00

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

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 Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
Department of Public Works, Non-Union													
Superintendent	1.50	\$498.84	3.00	\$997.68								X	
Road Repairer	1.09	\$337.03	5.00	\$1,546.00								X	
Laborer	6.19	\$1,499.47	3.00	\$726.72								X	
Laborer	0.50	\$80.00	1.50	\$240.00								X	
Laborer	1.00	\$206.40	3.00	\$619.20								X	
Laborer												X	
Other Departments, Non-Union													
Zoning Officer	3.70	\$379.07	1.50	\$153.68								X	
Maintenance of Public Building	30.00	\$4,389.00										X	
Deputy Municipal Clerk/Deputy Registrar	30.00	\$7,301.40	5.00	\$1,216.90								X	
Chief Financial Officer/Treasurer	30.00	\$12,970.20	6.07	\$2,624.30								X	
Tax Collector/Tax Search Official	1.83	\$648.22	3.00	\$1,062.66								X	
Tax Assessor/Certified Lists	5.04	\$3,126.21	2.50	\$1,550.70								X	
Secretary - Recreation & Land Use	0.66	\$149.27										X	
Clerk Typist - Finance & Receptionist												X	
Municipal Clerk/Registrar	30.00	\$15,000.00	4.32	\$2,229.29								X	
TOTALS (THIS PAGE ONLY)	141.51	\$46,585.11	37.89	\$12,967.13	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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)	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
TOTALS (ALL PAGES)	141.51	\$46,585.11	37.89	\$12,967.13	-	\$0.00	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2025:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:								
Total Funds Appropriated in 2026:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:								

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

Gross Debt			Deductions	Net Debt
Local School Debt	\$995,000.00	\$995,000.00	\$0.00	
Regional School Debt			\$0.00	
<u>Utility Fund Debt</u>				
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
<u>Municipal Purposes</u>				
Debt Authorized (BNI)	\$138,000.00		\$138,000.00	
Notes Outstanding	\$214,200.00		\$214,200.00	
Bonds Outstanding			\$0.00	
Loans and Other Debt	\$330,037.80		\$330,037.80	
Total (Current Year)	\$1,677,237.80	\$995,000.00	\$682,237.80	
Population (2020 census) 3,601				
Per Capita Gross Debt \$465.77				
Per Capita Net Debt \$189.46				
3 Year Average Property Valuation \$688,199,610.67				
Net Debt as % of 3 Year Average Property Valuation 0.10%				

		Current Year Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets
Utility Fund - Principal					
Utility Fund - Interest					
Bond Anticipation Notes - Principal		\$71,400.00			
Bond Anticipation Notes - Interest		\$8,697.00			
Bonds - Principal					
Bonds - Interest					
Loans & Other Debt - Principal		\$59,740.00	\$60,940.38	\$62,165.26	\$147,192.68
Loans & Other Debt - Interest		\$6,304.00	\$5,102.77	\$3,877.87	\$4,172.95
Total		\$146,141.00	\$66,043.15	\$66,043.13	\$151,365.63
Total Principal		\$131,140.00	\$60,940.38	\$62,165.26	\$147,192.68
Total Interest		\$15,001.00	\$5,102.77	\$3,877.87	\$4,172.95
% of Total Current Year Budget		3.23%			
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		A1			
Year of Last Rating		2010			
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)
