



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1920 Stillwater Township - County of Sussex Introduced

Municode: 1920 Filename: 1920_fbi_2025.xlsm

Website: www.stillwatertownshipnj.com

Phone Number: 973-383-9484

Mailing Address: 964 Stillwater Road

Municipality: Newton State: NJ Zip: 07860

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Lisa		Chammings	12/31/2026	lchammings@stillwatertwp.com

Chief Administrative Officer

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Chief Financial Officer

Cert. Number

Tammy		Leonard	N1653	cfo@stillwatertwp.com
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Municipal Clerk

Valerie		Ingles	C2221	clerk@stillwatertwp.com
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Registered Municipal Accountant

Valerie		Dolan	7/1/1901	vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dawn		Delaney	12/31/2025	ddelaney@stillwatertwp.com
David		Manser	12/31/2027	dmanser@stillwatertwp.com
Vera		Rumsey	12/31/2025	vrumsey@stillwatertwp.com
George		Scott	12/31/2027	gscott@stillwatertwp.com

Government Type: Township Committee

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.521	\$2,133,549.47	14.32%	\$1,078.99	Municipal Purpose Tax	ESTIMATED	\$2,156,339.33
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.003	\$12,273.94	0.08%	\$6.21	Municipal Open Space	ESTIMATED	\$12,277.74
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$62,234.55	0.42%	\$0.00	Other Special Districts (total levies)		\$63,000.00
Local School District	1.322	\$5,406,089.00	36.28%	\$2,737.85	Local School District	ESTIMATED	\$5,514,210.78
Regional School District	1.061	\$4,343,175.00	29.15%	\$2,197.32	Regional School District	ESTIMATED	\$4,430,038.50
County Purposes	0.666	\$2,722,736.54	18.27%	\$1,379.28	County Purposes	ESTIMATED	\$2,777,191.27
County Library	0.052	\$211,239.18	1.42%	\$107.69	County Library	ESTIMATED	\$215,463.96
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.003	\$10,495.76	0.07%	\$6.21	County Open Space	ESTIMATED	\$10,705.68
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2024		\$409,131,300.00			
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment				\$207,178.64			
Prior Year (2024) Average Residential Assessment				\$207,099.22			
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year		Current Year		% Change (+/-)			
0.521		0.527		1.15%			
Comparison - Municipal Purposes Tax Levy							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$2,133,549.47		\$2,156,339.33		1.07%		\$22,789.86	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$1,078.99		\$1,091.83		1.19%		\$12.84	
Sheet UFB-1							

Revenue Anticipated, Excluding Tax Levy		2,048,688.67
Budget Appropriations, before Reserve for Uncollected Taxes		3,705,028.00
Total Non-Municipal Tax Levy		\$13,022,887.93
Amount to be Raised by Taxes - Before RUT		\$14,679,227.26
Reserve for Uncollected Taxes (RUT)		\$500,000.00
Total Amount to be Raised by Taxes		\$15,179,227.26
% of Tax Collections used to Calculate RUT		96.70%
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		14,611,710.92
Total Tax Levy, CY 2024		14,920,092.66
% of Taxes Collected, CY 2024		97.93%
Delinquent Taxes - December 31, 2024		\$256,127.27

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	10.31%	\$100,000.00	\$970,000.00	\$1,070,000.00	\$1,070,000.00							
08	Local Revenue	8.06%	\$19,100.00	\$236,900.00	\$256,000.00	\$256,000.00							
09	State Aid (without offsetting appropriation)	-7.44%	(\$28,968.86)	\$389,158.86	\$360,190.00	\$360,190.00							
08	Uniform Construction Code Fees	11.11%	\$5,000.00	\$45,000.00	\$50,000.00	\$50,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-82.02%	(\$111,782.75)	\$136,281.42	\$24,498.67	\$24,498.67							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	190.00%	\$38,000.00	\$20,000.00	\$58,000.00	\$58,000.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.07%	\$22,789.86	\$2,133,549.47	\$2,156,339.33	\$2,156,339.33							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.03%	\$3.80	\$12,273.94	\$12,277.74	\$12,277.74							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	1.06%	\$44,142.05	\$4,173,163.69	\$4,217,305.74	\$4,217,305.74	\$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 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			2.65%	\$14,600.00	\$551,386.00	\$565,986.00	\$565,986.00								
21	Land-Use Administration			-2.76%	(\$1,314.00)	\$47,567.00	\$46,253.00	\$46,253.00								
22	Uniform Construction Code			6.51%	\$6,367.00	\$97,838.00	\$104,205.00	\$104,205.00								
23	Insurance			2.80%	\$16,274.00	\$580,601.00	\$596,875.00	\$596,875.00								
25	Public Safety			5.17%	\$9,625.00	\$186,125.00	\$195,750.00	\$195,750.00								
26	Public Works			15.74%	\$152,600.00	\$969,750.00	\$1,122,350.00	\$1,122,350.00								
27	Health and Human Services			-10.10%	(\$1,673.00)	\$16,563.00	\$14,890.00	\$14,890.00								
28	Parks and Recreation			18.66%	\$4,674.00	\$25,048.00	\$29,722.00	\$29,722.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			50.00%	\$2,500.00	\$5,000.00	\$7,500.00	\$7,500.00								
31	Utilities and Bulk Purchases			-2.21%	(\$2,050.00)	\$92,650.00	\$90,600.00	\$90,600.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-8.73%	(\$15,674.00)	\$179,533.00	\$163,859.00	\$163,859.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-3.73%	(\$1,000.00)	\$26,841.00	\$25,841.00	\$25,841.00								
43	Court and Public Defender			2.00%	\$926.00	\$46,320.00	\$47,246.00	\$47,246.00								
44	Capital			-5.48%	(\$16,103.58)	\$294,103.58	\$278,000.00	\$278,000.00								
45	Debt			0.00%	\$0.00	\$391,000.00	\$391,000.00	\$391,000.00								
46	Deferred Charges			#DIV/0!	\$74.58	\$0.00	\$74.58	\$74.58								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	4.23%	\$169,826.00	\$4,010,325.58	\$4,180,151.58	\$4,180,151.58	\$0.00	\$0.00	\$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, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	284	\$6,983,500.00	1.71%	15A	Public Schools	1	\$5,280,000.00	7.19%
2	Residential	1,662	\$344,330,900.00	84.07%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	398	\$43,001,900.00	10.50%	15C	Public Property	255	\$44,750,400.00	60.91%
4A	Commercial	49	\$14,982,800.00	3.66%	15D	Church and Charities	43	\$18,705,500.00	25.46%
4B	Industrial	1	\$259,000.00	0.06%	15E	Cemeteries & Graveyards	1	\$145,000.00	0.20%
4C	Apartments	0	\$0.00	0.00%	15F	Other Exempt	18	\$4,588,800.00	6.25%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	0	\$0.00	0.00%					
Total		2,394	\$409,558,100.00	100.00%					
Average Ratio (%), Assessed to True Value		60.16%							
Equalized Valuation, Taxable Properties		\$680,781,416.22							
Total # of property tax appeals filed in 2024		County Tax Board	1.00						
		State Tax Court	1.00						
Number of 2024 County Tax Board decisions appealed to Tax Court			0.00						
Number of pending property tax appeals in State Tax Court			0.00						
Amount paid out by municipality for tax appeals in 2024			\$0.00						
				</					

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<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
Total Long Term Exemptions - Column Total				0.00	0.00	0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total														Total Long Term Exemptions - PAGE TOTAL				\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
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
Total Long Term Exemptions - Column Total				0.00	0.00	0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
														Total Long Term Exemptions - GRAND TOTAL (All Pages)				\$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		5.00	27,955.80	\$25,885.00				\$2,070.80
Supervisory Staff (Department Heads & Managers)	3.00	4.00	545,729.80	\$359,841.00	\$15,750.00	\$35,743.60	\$121,357.92	\$28,787.28
Police Officers (Including Superior Officers)		1.00	11,340.00	\$10,500.00				\$840.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	5.00		515,737.23	\$277,097.60	\$59,250.00	\$44,679.50	\$96,792.32	\$22,167.81
All Other Non-Union Employees not listed above	1.00	16.00	256,408.86	\$224,512.00		\$8,935.90	\$5,000.00	\$17,960.96
Totals	9.00	26.00	1,357,171.69	\$897,835.60	\$75,000.00	\$89,359.00	\$223,150.24	\$71,826.85

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	3.00	\$15,821.08	\$47,463.24	2.00	\$13,015.32	\$26,030.64
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	4.00	\$41,421.75	\$165,687.00	4.00	\$34,296.60	\$137,186.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$213,150.24	6.00		\$163,217.04
<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	6	\$10,732.66	\$64,395.96	6	\$9,254.04	\$55,524.24
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	3	\$23,690.20	\$71,070.60	3	\$20,399.60	\$61,198.80
Family	1	\$11,304.00	\$11,304.00	1	\$10,007.76	\$10,007.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	10.00		\$146,770.56	10.00		\$126,730.80
GRAND TOTAL	17.00		\$359,920.80	16.00		\$289,947.84

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

[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			

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			

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	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal				
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$315,000.00			
				Bond Anticipation Notes - Interest	\$76,000.00			
				Bonds - Principal				
				Bonds - Interest				
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total	\$391,000.00	\$0.00	\$0.00	\$0.00
				Total Principal	\$315,000.00	\$0.00	\$0.00	\$0.00
				Total Interest	\$76,000.00	\$0.00	\$0.00	\$0.00
				% of Total Current Year Budget	9.35%			
				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		X		
				Sheet UFB-10				

[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)
