



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 2114 Liberty Township - County of Warren Adopted

Municode: 2114 Filename: 2114_fba_2026.xlsm

Website: www.libertytownship.org

Phone Number: 908-637-4579

Mailing Address: 349 Mountain Lake Road

Municipality: Liberty State: NJ Zip: 07838

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	E	Inscho	12/31/2027	j.inscho@libertytownship.org

Chief Administrative Officer

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Chief Financial Officer

Cert. Number

Jennifer	A	Breslin	N-1785	
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Municipal Clerk

Kelley	D	Smith	C-1270	
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Registered Municipal Accountant

John	J	Mooney	560	
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		Grover	12/31/2028	d.grover@libertytownship.org
Peter		Karcher	12/31/2026	p.karcher@libertytownship.org
David		Rogers	12/31/2028	d.rogers@libertytownship.org
Wayne		Spangenberg	12/31/2026	w.spangenberg@libertytownship.org

Government Type: Township Committee

Election Type: Partisan

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	0.393	\$1,052,903.50	10.75%	\$898.24	Municipal Purpose Tax	ACTUAL	\$1,099,489.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.019	\$53,573.00	0.55%	\$43.43	Municipal Open Space	ACTUAL	\$53,307.00
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			0.00%	\$0.00	Local School District		
Regional School District	2.336	\$6,257,742.00	63.91%	\$5,339.17	Regional School District	ESTIMATED	\$6,450,000.00
County Purposes	0.812	\$2,174,600.67	22.21%	\$1,855.91	County Purposes	ESTIMATED	\$2,200,000.00
County Library	0.063	\$166,430.25	1.70%	\$143.99	County Library	ESTIMATED	\$168,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.033	\$86,645.62	0.88%	\$75.42	County Open Space	ESTIMATED	\$82,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	3.656	\$9,791,895.04	100.00%	\$8,356.17	Total ESTIMATED amount to be raised by taxes		\$10,052,796.00
Total Taxable Valuation as of	October 1, 2025	\$266,536,336.00			Revenue Anticipated, Excluding Tax Levy		1,554,788.98
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		2,024,277.98
Current Year (2026) Average Residential Assessment		\$228,509.96			Total Non-Municipal Tax Levy		\$8,953,307.00
Prior Year (2025) Average Residential Assessment		\$228,560.43			Amount to be Raised by Taxes - Before RUT		\$9,422,796.00
					Reserve for Uncollected Taxes (RUT)		\$630,000.00
					Total Amount to be Raised by Taxes		\$10,052,796.00
					% of Tax Collections used to Calculate RUT		93.73%
					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		9,589,309.53
					Total Tax Levy, CY 2025		9,793,259.30
					% of Taxes Collected, CY 2025		97.92%
					Delinquent Taxes - December 31, 2025		\$148,688.23

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	7.91%	\$55,000.00	\$695,000.00	\$750,000.00	\$750,000.00							
08	Local Revenue	0.48%	\$517.33	\$108,482.67	\$109,000.00	\$109,000.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.28)	\$233,167.28	\$233,167.00	\$233,167.00							
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	35.10%	\$86,416.17	\$246,205.81	\$332,621.98	\$332,621.98							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-14.99%	(\$22,928.06)	\$152,928.06	\$130,000.00	\$130,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-25.22%	(\$370,828.99)	\$1,470,317.99	\$1,099,489.00	\$1,099,489.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$53,307.00		\$53,307.00		\$53,307.00						
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	-6.83%	(\$198,516.83)	\$2,906,101.81	\$2,707,584.98	\$2,654,277.98	\$53,307.00	\$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	1.00	7.00	-9.86%	(\$34,163.50)	\$346,401.50	\$312,238.00	\$312,238.00								
21	Land-Use Administration		2.00	-18.39%	(\$6,615.00)	\$35,980.00	\$29,365.00	\$29,365.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-0.23%	(\$510.00)	\$226,604.00	\$226,094.00	\$226,094.00								
25	Public Safety			0.24%	\$105.00	\$44,212.00	\$44,317.00	\$44,317.00								
26	Public Works	3.00	1.00	13.39%	\$91,516.17	\$683,605.81	\$775,121.98	\$775,121.98								
27	Health and Human Services		2.00	0.00%	\$0.00	\$20,157.00	\$20,157.00	\$20,157.00								
28	Parks and Recreation		1.00	90.35%	\$53,307.00	\$59,000.00	\$112,307.00	\$59,000.00		\$53,307.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			2.13%	\$1,000.00	\$47,000.00	\$48,000.00	\$48,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.27%	\$1,173.00	\$92,316.00	\$93,489.00	\$93,489.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$35,496.00		\$35,496.00	\$35,496.00								
43	Court and Public Defender			-8.33%	(\$1,000.00)	\$12,000.00	\$11,000.00	\$11,000.00								
44	Capital			21.43%	\$30,000.00	\$140,000.00	\$170,000.00	\$170,000.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			100.00%	\$100,000.00	\$100,000.00	\$200,000.00	\$200,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.61%	\$10,000.00	\$620,000.00	\$630,000.00	\$630,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		4.00	13.00	11.55%	\$280,308.67	\$2,427,276.31	\$2,707,584.98	\$2,654,277.98	\$0.00	\$53,307.00	\$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, 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	204	\$3,952,700.00	1.48%	15A Public Schools	1	\$3,975,700.00	16.41%
2 Residential	1,018	\$232,623,136.00	87.28%	15B Other Schools	1	\$161,500.00	0.67%
3A/3B Farm	260	\$23,303,900.00	8.74%	15C Public Property	154	\$16,125,200.00	66.54%
4A Commercial	22	\$6,347,800.00	2.38%	15D Church and Charities	5	\$656,800.00	2.71%
4B Industrial			0.00%	15E Cemeteries & Graveyards	1	\$164,100.00	0.68%
4C Apartments	1	\$308,800.00	0.12%	15F Other Exempt	13	\$3,149,900.00	13.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,505	\$266,536,336.00	100.00%	Total	175	\$24,233,200.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
57.21%				9.09%			
Total # of property tax appeals filed in 2025							
County Tax Board							
State Tax Court							
0.00							
Number of 2025 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 2025							
\$8,273.53							

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]

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 2025 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 2025 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 2025 Total Tax Ra
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	\$0.0
														Total Long Term Exemptions - GRAND TOTAL (All Pages)				\$0.00	\$0.00	\$0.0

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	11,525.00	\$11,525.00				
Supervisory Staff (Department Heads & Managers)	2.00	3.00	253,296.00	\$223,413.00	\$10,000.00	\$10,323.00	\$9,560.00	
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	2.00	5.00	194,520.00	\$161,538.00	\$15,000.00	\$9,162.00	\$8,820.00	
Totals	4.00	13.00	459,341.00	\$396,476.00	\$25,000.00	\$19,485.00	\$18,380.00	\$0.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$24,275.00	\$24,275.00			\$0.00
Parent & Child	1.00	\$44,689.00	\$44,689.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1.00	\$36,000.00	\$36,000.00
Family	1.00	\$64,954.00	\$64,954.00	2.00	\$50,837.50	\$101,675.00
Employee Cost Sharing Contribution (enter as negative -)			(\$18,380.00)			(\$20,285.00)
Subtotal	3.00		\$115,538.00	3.00		\$117,390.00
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			\$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
GRAND TOTAL	3.00		\$115,538.00	3.00		\$117,390.00

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 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
CFO/Deputy Clerk	80.00	\$15,000.00	2.00	\$424.20								X	
DPW Supervisor	40.25	\$12,149.06	6.75	\$2,037.42								X	
DPW Mechanic/Truck Driver	7.25	\$1,711.00	5.00	\$1,180.00								X	
DPW Llaborer	25.75	\$5,671.18	8.50	\$1,872.04								X	
TOTALS (THIS PAGE ONLY)	153.25	\$34,531.24	22.25	\$5,513.66	-	\$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

	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]

Gross Debt				Current Year Budget				2027 Budget		2028 Budget		All Additional Future Years' Budgets	
Deductions													
Net Debt													
Local School Debt			\$0.00	Utility Fund - Principal									
Regional School Debt	\$2,821,190.84	\$2,821,190.84	\$0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Total Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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)
