



May 2024

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.164	\$17,491,824.00	35.38%	\$3,905.08	Municipal Purpose Tax	ACTUAL	\$17,627,059.59
Municipal Library	0.037	\$555,975.00	1.12%	\$124.12	Municipal Library		\$575,349.53
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	1.824	\$27,409,601.00	55.44%	\$6,119.24	Local School District	ESTIMATED	\$28,231,889.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.255	\$3,826,252.00	7.74%	\$854.22	County Purposes	ESTIMATED	\$3,925,882.75
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$158,969.55	0.32%	\$35.49	County Open Space	ESTIMATED	\$158,969.55
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(\$1,601,349,300.00)							
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
(\$335,519.00)							
					Amount to be Raised by Taxes - Before RUT		
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT)		
<u>Comparison - Municipal Purposes Tax Rate</u>					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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	Swimming Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	3.02%	\$40,000.00	\$1,325,000.00	\$1,365,000.00	\$1,365,000.00							
08	Local Revenue	-4.10%	(\$17,612.48)	429,612.48	\$412,000.00	312,000.00			\$100,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,216,625.00	\$1,216,625.01	1,216,625.01							
08	Uniform Construction Code Fees	-30.35%	(\$108,959.00)	358,959.00	\$250,000.00	250,000.00							
	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	-68.38%	(\$99,026.07)	144,825.49	\$45,799.42	45,799.42							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-1.98%	(\$6,858.31)	346,858.31	\$340,000.00	340,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-100.00%	(\$17,603,126.05)	17,603,126.05	\$0.00								
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	-83.06%	(\$17,795,581.90)	\$21,425,006.33	\$3,629,424.43	\$3,529,424.43	\$0.00	\$0.00	\$100,000.00	\$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	Swimming Pool Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	4.00	12.00	11.57%	\$151,927.00	\$1,312,753.00	\$1,464,680.00	\$1,464,680.00								
21	Land-Use Administration		4.00	15.45%	\$50,680.00	\$328,070.00	\$378,750.00	\$378,750.00								
22	Uniform Construction Code	4.00	4.00	1.00%	\$4,000.00	\$401,000.00	\$405,000.00	\$405,000.00								
23	Insurance			-0.56%	(\$17,023.00)	\$3,038,623.00	\$3,021,600.00	\$3,021,600.00								
25	Public Safety	36.00	28.00	2.58%	\$167,292.36	\$6,474,625.00	\$6,641,917.36	\$6,614,385.00	\$2,402.87	\$25,129.49						
26	Public Works	26.00	3.00	2.51%	\$72,618.77	\$2,890,400.00	\$2,963,018.77	\$2,921,150.00	\$41,868.77							
27	Health and Human Services			0.74%	\$1,527.78	\$207,500.00	\$209,027.78	\$207,500.00	\$1,527.78							
28	Parks and Recreation	2.00	29.00	5.43%	\$49,000.00	\$902,000.00	\$951,000.00	\$851,000.00				\$100,000.00				
29	Education (including Library)			-3.37%	(\$19,374.71)	\$575,349.53	\$555,974.82	\$555,974.82								
30	Unclassified			54.75%	\$189,121.98	345,452.78	\$534,574.76	534,574.76								
31	Utilities and Bulk Purchases			2.12%	\$35,875.05	\$1,688,500.00	\$1,724,375.05	\$1,724,375.05								
32	Landfill / Solid Waste Disposal			4.02%	\$23,000.00	\$572,000.00	\$595,000.00	\$595,000.00								
35	Contingency			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
36	Statutory Expenditures			3.71%	\$82,030.00	\$2,209,814.00	\$2,291,844.00	\$2,291,844.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	4.00	-6.03%	(\$18,360.00)	\$304,660.00	\$286,300.00	\$286,300.00								
44	Capital			-37.50%	(\$150,000.00)	\$400,000.00	\$250,000.00	\$250,000.00								
45	Debt			-38.99%	(\$472,387.00)	1,211,452.00	\$739,065.00	739,065.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			7.03%	\$45,950.00	654,050.00	\$700,000.00	700,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		74.00	84.00	0.83%	\$195,878.23	\$23,546,249.31	\$23,742,127.54	\$23,571,198.63	\$45,799.42	\$25,129.49	\$0.00	\$100,000.00	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	31	\$19,420,100.00	1.21%	15A Public Schools	5	\$38,293,600.00	19.04%
2 Residential	2,852	\$1,044,162,900.00	65.21%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	78	\$89,589,800.00	44.53%
4A Commercial	172	\$312,166,400.00	19.49%	15D Church and Charities	23	\$23,769,800.00	11.82%
4B Industrial	37	\$76,901,900.00	4.80%	15E Cemeteries & Graveyards			0.00%
4C Apartments	44	\$148,698,000.00	9.29%	15F Other Exempt	32	\$49,520,600.00	24.62%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,136	\$1,601,349,300.00	100.00%	Total	138	\$201,173,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
87.07%				12.56%			
\$1,839,151,602.16							
Total # of property tax appeals filed in 2021		County Tax Board	0.00				
		State Tax Court	0.00				
Number of 2021 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 2021			\$0.00				

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 2021 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		5.00	31,899.00	\$18,000.00			\$11,640.00	\$2,259.00
Supervisory Staff (Department Heads & Managers)	8.00		808,687.72	\$630,500.00		\$37,830.00	\$96,222.72	\$44,135.00
Police Officers (Including Superior Officers)	33.00		6,569,407.68	\$5,360,000.00	\$140,000.00	\$455,600.00	\$613,807.68	
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	21.00	3.00	2,132,256.72	\$1,716,000.00		\$102,960.00	\$96,222.72	\$217,074.00
All Other Non-Union Employees not listed above	12.00	76.00	2,003,734.08	\$1,801,800.00		\$57,600.00	\$144,334.08	
Totals	74.00	84.00	11,545,985.20	\$9,526,300.00	\$140,000.00	\$653,990.00	\$962,227.20	\$263,468.00

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	28.00	\$11,640.00	\$325,920.00	22.00	\$9,411.38	\$207,050.36
Parent & Child			\$0.00	5.00	\$17,534.00	\$87,670.00
Employee & Spouse (or Partner)	10.00	\$27,768.00	\$277,680.00	10.00	\$24,014.00	\$240,140.00
Family	18.00	\$33,288.00	\$599,184.00	21.00	\$25,478.00	\$535,038.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	56.00		\$1,202,784.00	58.00		\$1,069,898.36
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,640.00	\$11,640.00	1	\$9,320.00	\$9,320.00
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	1.00		\$11,640.00	1.00		\$9,320.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	14	\$11,640.00	\$162,960.00	14	\$9,987.00	\$139,818.00
Parent & Child			\$0.00	1	\$19,236.00	\$19,236.00
Employee & Spouse (or Partner)	28	\$27,768.00	\$777,504.00	27	\$27,348.00	\$738,396.00
Family	9	\$33,288.00	\$299,592.00	9	\$32,784.00	\$295,056.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	51.00		\$1,240,056.00	51.00		\$1,192,506.00
GRAND TOTAL	108.00		\$2,454,480.00	110.00		\$2,271,724.36

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)?

YES

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
Swimming Pool						
Municipal Purposes						
Debt Authorized (BNI)						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2020 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation						
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						
Total Principal						
Total Interest						
% of Total Current Year Budget						
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				AAA-Insured		
Year of Last Rating				2012		
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)
