

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget								
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy						
Municipal Purpose Tax	0.439	\$8,181,295.20	19.89%	\$4,014.12	Municipal Purpose Tax	ACTUAL	\$8,181,289.46						
Municipal Library			0.00%	\$0.00	Municipal Library								
Municipal Open Space	0.010	\$197,665.00	0.48%	\$91.44	Municipal Open Space	ACTUAL	\$197,665.00						
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	0.959	\$17,826,892.00	43.33%	\$8,768.89	Local School District	ESTIMATED	\$18,183,429.84						
Regional School District	0.551	\$10,235,646.00	24.88%	\$5,038.23	Regional School District	ESTIMATED	\$10,440,358.92						
County Purposes	0.247	\$4,587,571.12	11.15%	\$2,255.77	County Purposes	ESTIMATED	\$4,681,581.12						
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	\$112,929.02	0.27%	\$64.01	County Open Space	ESTIMATED	\$112,929.02						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2021 Budget)					2.213		\$41,141,998.34	100.00%	\$20,232.46	Total ESTIMATED amount to be raised by taxes	\$41,797,253.36		
Total Taxable Valuation as of October 1, 2021					\$1,957,427,656.00						Revenue Anticipated, Excluding Tax Levy	3,009,113.92	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				10,168,167.95
Current Year Average Residential Assessment					\$914,379.00						Total Non-Municipal Tax Levy	\$33,615,963.90	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$40,775,017.93
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$1,022,235.43
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$41,797,253.36
0.439					0.418		-4.78%						
Comparison - Municipal Purposes Tax Levy									% of Tax Collections used to Calculate RUT				97.55%
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,181,295.20					\$8,181,289.46		0.00%		(\$5.74)				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Tax Collections - ACTUAL as of Prior Year				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Total Tax Revenue, Collections CY 2021		40,737,570.45
\$4,014.12					\$3,822.10		-4.78%		(\$192.02)		Total Tax Levy, CY 2021		41,340,275.58
									% of Taxes Collected, CY 2021				98.54%
									Delinquent Taxes - December 31, 2021				\$464,516.45

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	Sewer East Utility	Sewer West Utility	Utility	Utility	Utility
08	Surplus	7.26%	\$103,610.22	\$1,427,415.00	\$1,531,025.22	\$1,492,025.22			\$25,000.00	\$14,000.00			
08	Local Revenue	-7.67%	(\$59,213.29)	\$771,533.29	\$712,320.00	\$191,185.00			\$390,300.00	\$130,835.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$487,059.00	\$487,059.00	\$487,059.00							
08	Uniform Construction Code Fees	-13.39%	(\$29,368.00)	\$219,368.00	\$190,000.00	\$190,000.00							
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	-96.09%	(\$25,649.71)	\$26,694.41	\$1,044.70	\$1,044.70							
08	Other Special Items	-20.89%	(\$105,042.31)	\$502,842.31	\$397,800.00	\$397,800.00							
15	Receipts from Delinquent Taxes	-6.07%	(\$16,155.00)	\$266,155.00	\$250,000.00	\$250,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.79%	(\$595,985.34)	\$8,777,274.80	\$8,181,289.46	\$8,181,289.46							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$197,665.00	\$197,665.00		\$197,665.00						
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	-5.74%	(\$727,803.43)	\$12,676,006.81	\$11,948,203.38	\$11,190,403.38	\$197,665.00	\$0.00	\$415,300.00	\$144,835.00	\$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	S 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	Sewer East Utility	Sewer West Utility	Utility	Utility	Utility
20 General Government	4.00	5.50	-27.45%	(\$341,396.80)	\$1,243,760.00	\$902,363.20	\$902,363.20								
21 Land-Use Administration	0.50		14.01%	\$7,694.00	\$54,900.00	\$62,594.00	\$62,594.00								
22 Uniform Construction Code	0.50	5.00	2.93%	\$6,502.00	\$221,795.00	\$228,297.00	\$228,297.00								
23 Insurance			-2.63%	(\$23,949.00)	\$912,200.00	\$888,251.00	\$888,251.00								
25 Public Safety	17.00	1.00	-2.79%	(\$59,066.24)	\$2,117,405.74	\$2,058,339.50	\$2,058,339.50								
26 Public Works	10.00	0.50	10.45%	\$208,685.68	\$1,997,182.67	\$2,205,868.35	\$1,888,388.65	\$1,044.70			\$199,600.00	\$116,835.00			
27 Health and Human Services		1.00	3.34%	\$4,736.00	\$141,850.00	\$146,586.00	\$146,586.00								
28 Parks and Recreation		1.00	-34.68%	(\$146,195.00)	\$421,545.00	\$275,350.00	\$77,685.00		\$197,665.00						
29 Education (including Library)			0.66%	\$1,500.00	\$227,000.00	\$228,500.00	\$228,500.00								
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$255,500.00	\$255,500.00	\$255,500.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			0.18%	\$1,660.90	\$931,296.00	\$932,956.90	\$932,956.90								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender			-3.43%	(\$4,078.00)	\$119,000.00	\$114,922.00	\$114,922.00								
44 Capital			4.18%	\$22,500.00	\$538,500.00	\$561,000.00	\$525,000.00				\$8,000.00	\$28,000.00			
45 Debt			-0.11%	(\$2,245.00)	\$1,993,685.00	\$1,991,440.00	\$1,783,740.00				\$207,700.00				
46 Deferred Charges			68.18%	\$30,000.00	\$44,000.00	\$74,000.00	\$74,000.00								
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-0.62%	(\$6,353.57)	\$1,028,589.00	\$1,022,235.43	\$1,022,235.43								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	32.00	14.00	-2.45%	(\$300,005.03)	\$12,248,208.41	\$11,948,203.38	\$11,189,358.68	\$1,044.70	\$197,665.00	\$0.00	\$415,300.00	\$144,835.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$22,803,600.00	1.23%
2 Residential	1,942	\$1,697,602,100.00	91.37%
3A/3B Farm	230	\$123,499,800.00	6.65%
4A Commercial	9	\$14,073,500.00	0.76%
4B Industrial	1	\$2,100.00	0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,266	\$1,857,981,100.00	100.00%

Average Ratio (%), Assessed to True Value	94.92%
Equalized Valuation, Taxable Properties	\$1,957,427,561.30

Total # of property tax appeals filed in 2021	County Tax Board	35.00
	State Tax Court	53.00
Number of 2021 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		45.00

Amount paid out by municipality for tax appeals in 2021	\$129,457.07
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,629,400.00	8.16%
15B Other Schools	1	\$461,800.00	0.32%
15C Public Property	69	\$93,713,300.00	65.73%
15D Church and Charities	3	\$7,896,300.00	5.54%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	21	\$28,877,900.00	20.25%
Total	96	\$142,578,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.67%
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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	16,901.05	\$15,700.00				\$1,201.05
Supervisory Staff (Department Heads & Managers)	4.00	2.00	909,730.24	\$613,012.00		\$49,040.96	\$59,084.14	\$188,593.14
Police Officers (Including Superior Officers)	14.00		2,305,436.11	\$1,461,058.00	\$76,351.00	\$146,105.80	\$172,426.82	\$449,494.49
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	9.00		848,195.13	\$502,707.00	\$47,200.00	\$37,703.03	\$105,927.30	\$154,657.81
All Other Non-Union Employees not listed above	5.00	7.00	490,022.67	\$283,900.00		\$21,292.50	\$97,488.33	\$87,341.84
Totals	32.00	14.00	4,570,285.20	\$2,876,377.00	\$123,551.00	\$254,142.29	\$434,926.59	\$881,288.33

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	6.00	\$10,961.00	\$65,766.00	6.00	\$11,270.00	\$67,620.00
Parent & Child			\$0.00	2.00	\$20,174.00	\$40,348.00
Employee & Spouse (or Partner)	6.00	\$24,735.00	\$148,410.00	4.00	\$22,541.00	\$90,164.00
Family	12.00	\$30,942.00	\$371,304.00	16.00	\$31,445.00	\$503,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$150,549.81)			
Subtotal	24.00		\$434,930.19	28.00		\$701,252.00
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	24.00		\$434,930.19	28.00		\$701,252.00

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

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	1298.00	\$129,873.00	X		
Totals	1298.00	\$129,873.00			
Total Funds Reserved as of end of 2021		\$102,315.00			
Total Funds Appropriated in 2022		\$102,315.00			

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		\$1,765,000.00		\$1,765,000.00		\$0.00	Utility Fund - Principal									\$143,400.00	\$146,216.70	\$146,216.70	\$3,037,984.00			
Regional School Debt		\$1,385,805.74		\$1,385,805.74		\$0.00	Utility Fund - Interest									\$64,300.00	\$67,243.74	\$915,043.74	\$314,174.00			
									Bond Anticipation Notes - Principal									\$561,000.00				
Utility Fund Debt									Bond Anticipation Notes - Interest									\$142,000.00				
Sewer East		\$5,537,600.43		\$5,537,600.43		\$0.00	Bonds - Principal									\$959,900.00	\$1,016,500.00	\$1,045,000.00				
Sewer West						\$0.00	Bonds - Interest									\$120,840.00	\$82,460.00	\$41,800.00				
						\$0.00	Loans & Other Debt - Principal															
						\$0.00	Loans & Other Debt - Interest															
						\$0.00																
									Total									\$1,991,440.00	\$1,312,420.44	\$2,148,060.44	\$3,352,158.00	
Municipal Purposes									Total Principal									\$1,664,300.00	\$1,162,716.70	\$1,191,216.70	\$3,037,984.00	
Debt Authorized (BNI)		\$3,083,486.67				\$3,083,486.67	Total Interest									\$327,140.00	\$149,703.74	\$956,843.74	\$314,174.00			
Notes Outstanding		\$7,000,000.00				\$7,000,000.00	% of Total Current Year Budget									16.67%						
Bonds Outstanding		\$3,225,000.00				\$3,225,000.00																
Loans and Other Debt		\$38,479.69		\$2,264.03		\$36,215.66																
Total (Current Year)		\$22,035,372.53		\$8,690,670.20		\$13,344,702.33																
Population (2020 census)									6,016													
Per Capita Gross Debt									\$3,662.79													
Per Capita Net Debt									\$2,218.20													
3 Year Average Property Valuation									\$1,872,188,788.33													
Net Debt as % of 3 Year Average Property Valuation									0.71%													
									Bond Rating									Moody's	Standard & Poors	Fitch		
									Rating										AAA			
									Year of Last Rating										2015			
									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)
