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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	1.559	\$21,825,423.63	55.59%	\$3,204.12	Municipal Purpose Tax	ACTUAL	\$22,158,991.14
Municipal Library			0.00%	\$0.00	Municipal Library		
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)	0.449	\$725,000.00	1.85%	\$922.80	Other Special Districts (total levies)	ACTUAL	\$725,000.00
Local School District	0.882	\$12,341,701.00	31.43%	\$1,812.72	Local School District	ESTIMATED	\$12,463,896.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.263	\$3,680,881.08	9.37%	\$540.53	County Purposes	ESTIMATED	\$3,755,000.00
County Library	0.039	\$533,433.68	1.36%	\$80.15	County Library	ESTIMATED	\$545,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$156,860.73	0.40%	\$24.66	County Open Space	ESTIMATED	\$160,000.00
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		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	9.80%	\$250,400.00	\$2,554,600.00	\$2,805,000.00	\$2,805,000.00							
08	Local Revenue	1.56%	\$315,194.91	\$20,226,797.09	\$20,541,992.00	\$5,059,253.00			\$9,231,887.00	\$6,250,852.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,005,571.00	\$1,005,571.00	\$1,005,571.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	34.42%	\$103,459.20	\$300,563.80	\$404,023.00	\$404,023.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	41.52%	\$387,750.78	\$933,852.05	\$1,321,602.83	\$1,321,602.83							
08	Other Special Items	-46.47%	(\$797,160.42)	\$1,715,574.61	\$918,414.19	\$918,414.19							
15	Receipts from Delinquent Taxes	14.15%	\$5,205.95	\$36,794.05	\$42,000.00	\$42,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.34%	\$75,905.73	\$22,040,576.37	\$22,116,482.10	\$22,116,482.10							
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	0.70%	\$340,756.15	\$48,814,328.97	\$49,155,085.12	\$33,672,346.12	\$0.00	\$0.00	\$9,231,887.00	\$6,250,852.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	26.00	4.00	24.20%	\$697,862.2	\$2,883,575.7	\$3,581,438.0	\$2,205,450.0	\$25,000.0		\$1,350,988.0					
21 Land-Use Administration	2.00		561.57%	\$872,124.0	\$155,300.0	\$1,027,424.0	\$146,900.0	\$880,524.0							
22 Uniform Construction Code			0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
23 Insurance			5.97%	\$334,200.0	\$5,597,650.0	\$5,931,850.0	\$4,965,750.0			\$775,400.0	\$190,700.0				
25 Public Safety	77.00	70.00	10.79%	\$954,907.8	\$8,851,520.6	\$9,806,428.5	\$9,411,501.0	\$394,927.5							
26 Public Works	58.00	19.00	-10.14%	(\$1,311,785.40	\$12,940,100.7	\$11,628,315.3	\$4,115,308.0	\$46,151.3		\$2,898,806.0	\$4,568,050.0				
27 Health and Human Services			-11.72%	(\$7,833.37	\$66,834.3	\$59,001.00	\$59,001.00								
28 Parks and Recreation	9.00	91.00	-22.56%	(\$377,248.27	\$1,672,198.2	\$1,294,950.0	\$1,294,950.0								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-89.14%	(\$623,998.00	\$700,001.00	\$76,003.00	\$76,001.00			\$1.00	\$1.00				
31 Utilities and Bulk Purchases			8.51%	\$130,000.00	\$1,527,000.00	\$1,657,000.00	\$1,657,000.00								
32 Landfill / Solid Waste Disposal			19.15%	\$86,000.00	\$449,000.00	\$535,000.00	\$535,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			11.66%	\$392,637.00	\$3,367,498.00	\$3,760,135.00	\$3,315,635.00			\$360,600.00	\$83,900.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			94.06%	\$195,823.00	\$208,200.00	\$404,023.00	\$404,023.00								
43 Court and Public Defender	5.00		-19.48%	(\$76,100.00	\$390,700.00	\$314,600.00	\$314,600.00								
44 Capital			132.68%	\$1,790,845.8	\$1,349,752.00	\$3,140,597.8	\$1,175,595.8			\$1,465,001.00	\$500,001.00				
45 Debt			-20.05%	(\$1,270,750.00	\$6,337,300.00	\$5,066,550.00	\$2,045,650.00			\$2,112,700.00	\$908,200.00				
46 Deferred Charges			-24.30%	(\$127,294.89	\$523,892.40	\$396,597.50	\$396,597.50								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-3.18%	(\$6,791.70	\$213,571.60	\$206,779.90	\$206,779.90								
55 Surplus General Budget			9.27%	\$22,766.00	\$245,625.00	\$268,391.00				\$268,391.00					
Total	177.00	184.00	3.53%	\$1,675,364.27	\$47,479,720.85	\$49,155,085.12	\$32,325,743.29	\$1,346,602.83	\$0.00	\$9,231,887.00	\$6,250,852.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	260	\$34,429,400.00	2.45%
2 Residential	4,453	\$915,197,400.00	65.11%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	609	\$403,384,200.00	28.70%
4B Industrial	0	\$3,794,000.00	0.27%
4C Apartments	151	\$48,726,500.00	3.47%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	5,474	\$1,405,531,500.00	100.00%

Average Ratio (%), Assessed to True Value	81.19%
Equalized Valuation, Taxable Properties	\$1,731,163,320.61

Total # of property tax appeals filed in 2021	County Tax Board	10.00
	State Tax Court	6.00
Number of 2021 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$16,258,500.00	7.56%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	82	\$100,031,500.00	46.54%
15D Church and Charities	26	\$20,088,600.00	9.35%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	40	\$78,560,300.00	36.55%
Total	150	\$214,938,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	15.29%
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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	2.00	1.00	156,170.36	\$90,000.00	\$0.00	\$5,000.00	\$54,285.36	\$6,885.00
Supervisory Staff (Department Heads & Managers)	19.00	1.00	2,847,799.20	\$2,037,414.00	\$119,839.00	\$368,013.00	\$181,819.20	\$140,714.00
Police Officers (Including Superior Officers)	40.00	0.00	6,347,887.16	\$3,750,900.00	\$737,300.00	\$1,190,988.00	\$593,384.16	\$75,315.00
Fire Fighters (Including Superior Officers)	20.00	0.00	2,708,293.60	\$1,539,700.00	\$205,500.00	\$485,567.00	\$447,153.60	\$30,373.00
All Other Union Employees not listed above	89.00	0.00	8,179,437.00	\$4,856,139.00	\$622,400.00	\$695,957.00	\$1,541,161.00	\$463,780.00
All Other Non-Union Employees not listed above	7.00	178.00	3,053,858.88	\$2,430,287.00	\$95,521.00	\$63,338.00	\$239,479.88	\$225,233.00
Totals	177.00	180.00	23,293,446.20	\$14,704,440.00	\$1,780,560.00	\$2,808,863.00	\$3,057,283.20	\$942,300.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	40.00	\$13,107.48	\$524,299.20	39.00	\$12,862.80	\$501,649.20
Parent & Child	22.00	\$22,960.08	\$505,121.76	24.00	\$22,537.32	\$540,895.68
Employee & Spouse (or Partner)	23.00	\$25,470.96	\$585,832.08	24.00	\$25,000.92	\$600,022.08
Family	60.00	\$35,702.16	\$2,142,129.60	60.00	\$35,054.04	\$2,103,242.40
Employee Cost Sharing Contribution (enter as negative -)			(\$754,326.24)			(\$727,253.07)
Subtotal	145.00		\$3,003,056.40	147.00		\$3,018,556.29
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,938.56	\$23,938.56	1	\$25,000.92	\$25,000.92
Family	1	\$33,394.32	\$33,394.32	1	\$35,054.04	\$35,054.04
Employee Cost Sharing Contribution (enter as negative -)			(\$3,106.08)			(\$3,047.52)
Subtotal	2.00		\$54,226.80	2.00		\$57,007.44
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	11	\$14,438.26	\$158,820.86	11	\$11,490.96	\$126,400.56
Parent & Child	1	\$21,303.60	\$21,303.60	1	\$16,087.56	\$16,087.56
Employee & Spouse (or Partner)	9	\$24,949.10	\$224,541.90	9	\$25,050.96	\$225,458.64
Family	16	\$38,807.46	\$620,919.36	16	\$28,498.20	\$455,971.20
Employee Cost Sharing Contribution (enter as negative -)			(\$67,874.27)			(\$63,961.61)
Subtotal	37.00		\$957,711.45	37.00		\$759,956.35
GRAND TOTAL	184.00		\$4,014,994.65	186.00		\$3,835,520.08

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

[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				\$0.00	Utility Fund - Principal	\$1,722,700.00	\$1,722,534.00	\$1,776,084.80	\$23,438,796.70
Regional School Debt				\$0.00	Utility Fund - Interest	\$859,600.00	\$920,671.51	\$813,895.82	\$7,413,968.04
					Bond Anticipation Notes - Principal	\$675,300.00			
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest	\$644,000.00			
Water	\$35,211,782.07	\$35,211,782.07		\$0.00	Bonds - Principal	\$829,000.00	\$829,000.00	\$855,000.00	\$5,040,000.00
Sewer	\$16,205,808.76	\$16,205,808.76		\$0.00	Bonds - Interest	\$253,150.00	\$253,150.00	\$222,650.00	\$956,500.00
				\$0.00	Loans & Other Debt - Principal	\$58,800.00	\$58,804.11	\$42,120.63	\$778,192.68
				\$0.00	Loans & Other Debt - Interest	\$24,000.00	\$23,903.64	\$22,616.16	\$227,141.73
				\$0.00					
					Total	\$5,066,550.00	\$3,808,063.26	\$3,732,367.41	\$37,854,599.15
<u>Municipal Purposes</u>									
Debt Authorized (BNI)	\$550,100.00			\$550,100.00	Total Principal	\$3,285,800.00	\$2,610,338.11	\$2,673,205.43	\$29,256,989.38
Notes Outstanding	\$20,220,000.00	\$339,096.61		\$19,880,903.39	Total Interest	\$1,780,750.00	\$1,197,725.15	\$1,059,161.98	\$8,597,609.77
Bonds Outstanding	\$9,236,000.00			\$9,236,000.00	% of Total Current Year Budget	10.31%			
Loans and Other Debt	\$10,818,722.13			\$10,818,722.13					
					Description	Debt Not Listed Above			
Total (Current Year)					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt					Rating		AA-		
Per Capita Net Debt					Year of Last Rating		2021		
3 Year Average Property Valuation					Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation									
					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)
