

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.352	\$20,503,722.25	11.63%	\$838.46	Municipal Purpose Tax	ACTUAL	\$21,884,839.76
Municipal Library	0.040	\$2,310,479.39	1.31%	\$95.28	Municipal Library	ACTUAL	\$2,446,836.88
Municipal Open Space	0.080	\$4,659,431.56	2.64%	\$190.56	Municipal Open Space	ACTUAL	\$2,330,174.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.216	\$12,570,350.10	7.13%	\$514.51	Fire Districts (total levies)	ACTUAL	\$13,252,018.12
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.165	\$67,863,880.00	38.48%	\$2,775.03	Local School District	ESTIMATED	\$69,899,796.40
Regional School District	0.761	\$44,333,195.00	25.14%	\$1,812.70	Regional School District	ESTIMATED	\$45,663,190.85
County Purposes	0.384	\$22,384,905.49	12.69%	\$914.69	County Purposes	ESTIMATED	\$22,832,603.60
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$1,735,930.99	0.98%	\$71.46	County Open Space	ESTIMATED	\$1,770,649.61
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.028	\$176,361,894.78	100.00%	\$7,212.70	Total ESTIMATED amount to be raised by taxes		\$180,080,109.22
Total Taxable Valuation as of	October 1, 2022	\$5,825,435,000.00			Revenue Anticipated, Excluding Tax Levy		23,690,117.23
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		44,251,793.87
Current Year Average Residential Assessment		\$238,200.00			Total Non-Municipal Tax Levy		\$155,748,432.58
					Amount to be Raised by Taxes - Before RUT		\$176,310,109.22
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT)		\$3,770,000.00
					Total Amount to be Raised by Taxes		\$180,080,109.22
<u>Comparison - Municipal Purposes Tax Rate</u>					% of Tax Collections used to Calculate RUT		97.90%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Levy</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2022		176,038,896.90
\$20,503,722.25	\$21,884,839.76	6.74%	\$1,381,117.51		Total Tax Levy, CY 2022		177,669,231.38
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Taxes Collected, CY 2022		99.08%
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$838.46	\$895.63	6.82%	\$57.17		Delinquent Taxes - December 31, 2022		\$1,082,675.89
Sheet UFB-1							

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	12.98%	\$2,250,000.00	\$17,340,000.00	\$19,590,000.00	\$9,590,000.00	\$10,000,000.00						
08	Local Revenue	-2.94%	(\$49,105.28)	\$1,669,105.28	\$1,620,000.00	\$1,620,000.00							
09	State Aid (without offsetting appropriation)	5.91%	\$166,923.24	\$2,825,561.00	\$2,992,484.24	\$2,992,484.24							
08	Uniform Construction Code Fees	-8.22%	(\$161,162.50)	\$1,961,162.50	\$1,800,000.00	\$1,800,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$71,000.00		\$71,000.00	\$71,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	679.00%	\$2,047,574.06	\$301,558.93	\$2,349,132.99	\$2,349,132.99							
08	Other Special Items	-24.00%	(\$1,631,991.92)	\$6,799,491.92	\$5,167,500.00	\$4,667,500.00	\$500,000.00						
15	Receipts from Delinquent Taxes	-11.48%	(\$77,784.67)	\$677,784.67	\$600,000.00	\$600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.54%	(\$1,785,018.05)	\$23,669,857.81	\$21,884,839.76	\$21,884,839.76							
07	Minimum Library Tax	5.90%	\$136,357.49	\$2,310,479.39	\$2,446,836.88	\$2,446,836.88							
54	Open Space Levy Tax	-49.99%	(\$2,329,257.56)	\$4,659,431.56	\$2,330,174.00		\$2,330,174.00						
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	-2.19%	(\$1,362,465.19)	\$62,214,433.06	\$60,851,967.87	\$48,021,793.87	\$12,830,174.00	\$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	15.00	5.00	0.77%	\$21,370.00	\$2,771,027.00	\$2,792,397.00	\$2,792,397.00								
21	Land-Use Administration	4.00	1.00	1.28%	\$4,864.00	\$380,786.00	\$385,650.00	\$385,650.00								
22	Uniform Construction Code	14.00	1.00	1.09%	\$12,000.00	\$1,101,000.00	\$1,113,000.00	\$1,113,000.00								
23	Insurance			30.77%	\$1,232,478.00	\$4,005,137.00	\$5,237,615.00	\$5,237,615.00								
25	Public Safety	107.00	23.00	5.24%	\$535,500.00	\$10,223,400.00	\$10,758,900.00	\$10,758,900.00								
26	Public Works	37.00		-4.99%	(\$268,400.00)	\$5,380,250.00	\$5,111,850.00	\$5,111,850.00								
27	Health and Human Services			-2.43%	(\$1,000.00)	\$41,100.00	\$40,100.00	\$40,100.00								
28	Parks and Recreation	10.00		9.93%	\$105,000.00	\$1,057,535.00	\$1,162,535.00	\$1,162,535.00								
29	Education (including Library)			5.90%	\$136,357.88	\$2,310,479.00	\$2,446,836.88	\$2,446,836.88								
30	Unclassified			141.53%	\$1,405,266.50	\$992,940.49	\$2,398,206.99	\$39,200.00	\$2,349,132.99	\$9,874.00						
31	Utilities and Bulk Purchases			-0.32%	(\$7,000.00)	\$2,219,000.00	\$2,212,000.00	\$2,212,000.00								
32	Landfill / Solid Waste Disposal			-8.73%	(\$150,700.00)	\$1,725,700.00	\$1,575,000.00	\$1,575,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			11.58%	\$508,193.00	\$4,390,359.00	\$4,898,552.00	\$4,898,552.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$121,000.00		\$121,000.00	\$121,000.00								
43	Court and Public Defender	5.00	1.00	4.31%	\$16,000.00	\$371,500.00	\$387,500.00	\$387,500.00								
44	Capital			-11.28%	(\$1,500,000.00)	\$13,300,000.00	\$11,800,000.00	\$300,000.00		\$11,500,000.00						
45	Debt			12.59%	\$518,905.42	\$4,121,919.58	\$4,640,825.00	\$3,320,525.00		\$1,320,300.00						
46	Deferred Charges			-100.00%	(\$2,809.00)	\$2,809.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.48%	\$55,000.00	\$3,715,000.00	\$3,770,000.00	\$3,770,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		192.00	31.00	4.72%	\$2,742,025.80	\$58,109,942.07	\$60,851,967.87	\$45,672,660.88	\$2,349,132.99	\$12,830,174.00	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	699	\$52,907,200.00	0.91%	15A Public Schools	19	\$129,615,200.00	29.10%
2 Residential	16,526	\$3,932,095,100.00	67.31%	15B Other Schools	0		0.00%
3A/3B Farm	44	\$7,912,700.00	0.14%	15C Public Property	417	\$174,841,700.00	39.26%
4A Commercial	430	\$1,480,045,200.00	25.34%	15D Church and Charities	95	\$87,085,700.00	19.55%
4B Industrial	47	\$145,379,800.00	2.49%	15E Cemeteries & Graveyards	3	\$516,800.00	0.12%
4C Apartments	14	\$223,248,600.00	3.82%	15F Other Exempt	138	\$53,293,700.00	11.97%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	17,760	\$5,841,588,600.00	100.00%	Total	672	\$445,353,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
79.36%				7.62%			
Equalized Valuation, Taxable Properties							
\$7,360,872,731.85							
Total # of property tax appeals filed in 2022		County Tax Board	21.00				
		State Tax Court	35.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			30.00				
Amount paid out by municipality for tax appeals in 2022			\$97,781.93				

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 2022 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	33,424.19	\$30,020.60	\$206.40	\$900.62		\$2,296.58
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,742,566.70	\$1,303,026.82	\$2,700.00	\$208,223.69	\$128,934.64	\$99,681.55
Police Officers (Including Superior Officers)	82.00	2.00	12,541,495.42	\$7,986,696.68	\$131,832.00	\$2,655,576.65	\$1,156,407.80	\$610,982.30
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	84.00	1.00	7,228,884.20	\$4,278,562.85	\$267,315.11	\$683,714.34	\$1,671,981.84	\$327,310.06
All Other Non-Union Employees not listed above	15.00	21.00	2,132,691.68	\$1,486,144.99	\$39,226.55	\$237,485.97	\$256,144.08	\$113,690.09
Totals	192.00	31.00	23,679,062.20	\$15,084,451.94	\$441,280.06	\$3,785,901.26	\$3,213,468.36	\$1,153,960.57

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	38.00	\$14,363.82	\$545,825.16	46.00	\$11,576.22	\$532,506.12
Parent & Child	22.00	\$28,397.95	\$624,754.92	20.00	\$20,636.14	\$412,722.80
Employee & Spouse (or Partner)	20.00	\$27,830.83	\$556,616.64	26.00	\$24,875.59	\$646,765.34
Family	55.00	\$39,411.36	\$2,167,624.80	57.00	\$32,684.21	\$1,862,999.97
Employee Cost Sharing Contribution (enter as negative -)			(\$826,884.96)			(\$774,464.88)
Subtotal	135.00		\$3,067,936.56	149.00		\$2,680,529.35
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	5	\$7,081.49	\$35,407.44	6	\$7,815.66	\$46,893.96
Parent & Child	2	\$16,776.84	\$33,553.68	2	\$13,705.38	\$27,410.76
Employee & Spouse (or Partner)	5	\$36,285.82	\$181,429.08	4	\$23,098.23	\$92,392.92
Family	10	\$38,533.99	\$385,339.92	7	\$32,540.28	\$227,781.96
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	22.00		\$635,730.12	19.00		\$394,479.60
GRAND TOTAL	157.00		\$3,703,666.68	168.00		\$3,075,008.95

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
CFO	89.54	\$27,523.03		x	
Chief of Police	261.89	\$26,592.58		x	
Manager/Clerk	70.25	\$25,685.34		x	
Economic Development Coordinator	49.71	\$20,607.66		x	
Tax Assessor	105.21	\$20,022.17		x	
Construction Code Official	44.32	\$17,621.99		x	
Tax Collector	42.00	\$17,051.30		x	
Court Administrator	11.39	\$3,773.66		x	
Police Officers Association	3255.23	\$365,586.09	x	x	
Superious Officers Association	3516.64	\$324,742.75	x	x	
CWA Supervisors	863.70	\$125,395.27	x	x	
IAFF	478.56	\$88,054.67	x	x	
AFSCME	699.80	\$72,118.99	x	x	
CWA Clerical	381.27	\$23,635.07	x	x	
Non Union	1667.45	\$325,327.90		x	
Totals	11536.96	\$1,483,738.47			
Total Funds Reserved as of end of 2022		\$300.00			
Total Funds Appropriated in 2023		\$100.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				2024		2025		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$28,990,000.00	\$28,990,000.00	\$0.00	Utility Fund - Principal									
Regional School Debt	\$33,103,907.33	\$33,103,907.33	\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal									
				Bond Anticipation Notes - Interest									
				Bonds - Principal	\$2,005,000.00	\$2,405,000.00	\$2,475,000.00	\$30,225,000.00					
				Bonds - Interest	\$1,315,525.00	\$1,211,550.00	\$1,097,700.00	\$5,329,225.00					
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$3,320,525.00	\$3,616,550.00	\$3,572,700.00	\$35,554,225.00					
				Total Principal	\$2,005,000.00	\$2,405,000.00	\$2,475,000.00	\$30,225,000.00					
				Total Interest	\$1,315,525.00	\$1,211,550.00	\$1,097,700.00	\$5,329,225.00					
				% of Total Current Year Budget	5.46%								
				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	AA+								
				Year of Last Rating	2022								
				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)
