

[illegible]

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	0.325	\$2,038,200.00	13.07%	\$1,184.43	Municipal Purpose Tax	ACTUAL	\$2,038,200.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$187,600.00	1.20%	\$109.33	Municipal Open Space	ACTUAL	\$187,600.00
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	1.024	\$6,403,984.00	41.08%	\$3,731.87	Local School District	ACTUAL	\$6,468,024.00
Regional School District	0.696	\$4,358,734.00	27.96%	\$2,536.50	Regional School District	ESTIMATED	\$4,402,321.00
County Purposes	0.348	\$2,178,771.00	13.98%	\$1,268.25	County Purposes	ESTIMATED	\$2,220,277.79
County Library	0.035	\$213,948.44	1.37%	\$127.55	County Library	ESTIMATED	\$213,948.44
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$208,082.77	1.33%	\$123.91	County Open Space	ESTIMATED	\$208,082.77
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.492	\$15,589,320.21	100.00%	\$9,081.84	Total ESTIMATED amount to be raised by taxes		\$15,738,454.00
Total Taxable Valuation as of	October 1, 2022	\$626,423,941.00			Revenue Anticipated, Excluding Tax Levy		1,734,172.56
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		3,206,072.56
Current Year Average Residential Assessment		\$364,440.00			Total Non-Municipal Tax Levy		\$13,700,254.00
					Amount to be Raised by Taxes - Before RUT		\$15,172,154.00
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT)		\$566,300.00
					Total Amount to be Raised by Taxes		\$15,738,454.00
<u>Comparison - Municipal Purposes Tax Rate</u>					% of Tax Collections used to Calculate RUT		96.40%
					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>		
					Total Tax Revenue, Collections CY 2022		15,304,784.22
					Total Tax Levy, CY 2022		15,871,084.22
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Taxes Collected, CY 2022		96.43%
					Delinquent Taxes - December 31, 2022		\$364,365.03
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	11.45%	\$62,000.00	\$541,600.00	\$603,600.00	\$603,600.00							
08	Local Revenue	-5.70%	(\$6,500.00)	\$114,000.00	\$107,500.00	\$107,500.00							
09	State Aid (without offsetting appropriation)	-2.20%	(\$7,809.54)	\$355,195.00	\$347,385.46	\$347,385.46							
08	Uniform Construction Code Fees	13.33%	\$10,000.00	\$75,000.00	\$85,000.00	\$85,000.00							
	<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	-94.83%	(\$75,700.17)	\$79,830.20	\$4,130.03	\$4,130.03							
08	Other Special Items	0.81%	\$1,900.00	\$233,682.53	\$235,582.53	\$235,582.53							
15	Receipts from Delinquent Taxes	13.37%	\$41,397.54	\$309,577.00	\$350,974.54	\$350,974.54							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$187,600.00	\$187,600.00		\$187,600.00						
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	1.33%	\$25,287.83	\$1,896,484.73	\$1,921,772.56	\$1,734,172.56	\$187,600.00	\$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			-0.96%	(\$4,397.00)	\$456,175.00	\$451,778.00	\$451,778.00								
21	Land-Use Administration			28.52%	\$19,654.00	\$68,905.00	\$88,559.00	\$88,559.00								
22	Uniform Construction Code			15.13%	\$11,500.00	\$76,000.00	\$87,500.00	\$87,500.00								
23	Insurance			13.39%	\$34,963.00	\$261,192.00	\$296,155.00	\$296,155.00								
25	Public Safety			29.40%	\$45,850.00	\$155,960.00	\$201,810.00	\$201,810.00								
26	Public Works			0.62%	\$5,506.00	\$883,850.00	\$889,356.00	\$889,356.00								
27	Health and Human Services			5.38%	\$1,145.00	\$21,281.00	\$22,426.00	\$22,426.00								
28	Parks and Recreation			24.75%	\$5,222.00	\$21,100.00	\$26,322.00	\$26,322.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			23.97%	\$1,433.07	\$5,978.96	\$7,412.03	\$7,412.03								
31	Utilities and Bulk Purchases			-6.07%	(\$5,500.00)	\$90,550.00	\$85,050.00	\$85,050.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			9.49%	\$18,434.00	\$194,234.00	\$212,668.00	\$212,668.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			66.67%	\$4,000.00	\$6,000.00	\$10,000.00	\$10,000.00								
43	Court and Public Defender			1.76%	\$1,155.00	\$65,800.00	\$66,955.00	\$66,955.00								
44	Capital			-6.16%	(\$42,000.00)	\$681,482.53	\$639,482.53	\$639,482.53								
45	Debt			5.76%	\$5,400.00	\$93,800.00	\$99,200.00	\$99,200.00								
46	Deferred Charges			0.00%	\$0.00	\$21,200.00	\$21,200.00	\$21,200.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$566,300.00	\$566,300.00	\$566,300.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	2.79%	\$102,365.07	\$3,669,908.49	\$3,772,273.56	\$3,772,273.56	\$0.00	\$0.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	137	\$17,825,680.00	2.85%
2 Residential	1,205	\$438,761,621.00	70.04%
3A/3B Farm	827	\$124,495,240.00	19.87%
4A Commercial	54	\$34,359,000.00	5.48%
4B Industrial	4	\$8,972,900.00	1.43%
4C Apartments	4	\$2,009,500.00	0.32%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,231	\$626,423,941.00	100.00%

Average Ratio (%), Assessed to True Value	84.23%
Equalized Valuation, Taxable Properties	\$743,706,447.82

Total # of property tax appeals filed in 2022	County Tax Board	0.00
	State Tax Court	3.00
Number of 2022 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,978,650.00	9.95%
15B Other Schools			0.00%
15C Public Property	52	\$13,194,800.00	33.01%
15D Church and Charities	9	\$6,108,800.00	15.28%
15E Cemeteries & Graveyards	5	\$333,900.00	0.84%
15F Other Exempt	41	\$16,353,000.00	40.91%
Total	108	\$39,969,150.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.38%	

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		3.00	10,593.38	\$9,750.00		\$0.00		\$843.38
Supervisory Staff (Department Heads & Managers)	2.00	20.00	541,874.30	\$494,995.80		\$46,878.50		
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		643,579.25	\$490,235.20	\$70,464.80	\$82,879.25		
All Other Non-Union Employees not listed above		3.00	26,746.00	\$26,746.00				
Totals	8.00	26.00	1,222,792.93	\$1,021,727.00	\$70,464.80	\$129,757.75	\$0.00	\$843.38

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	1.00	\$14,449.32	\$14,449.32	1.00	\$11,969.28	\$11,969.28
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$27,694.56	\$55,389.12	2.00	\$22,968.00	\$45,936.00
Family	4.00	\$38,484.39	\$153,937.56	4.00	\$32,523.15	\$130,092.60
Employee Cost Sharing Contribution (enter as negative -)			(\$58,672.56)			(\$48,460.80)
Subtotal	7.00		\$165,103.44	7.00		\$139,537.08
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	7.00		\$165,103.44	7.00		\$139,537.08

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

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)**

[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		2024 Budget	2025 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal						
Regional School Debt			\$0.00	Utility Fund - Interest						
<u>Utility Fund Debt</u>				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	
<u>Municipal Purposes</u>										
Debt Authorized (BNI)			\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00		
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00		
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%					
Loans and Other Debt			\$0.00							
Total (Current Year)	\$0.00	\$0.00	\$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					

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)
