

[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	0.392	\$17,627,637.20	15.61%	\$1,794.97	Municipal Purpose Tax	ESTIMATED	\$18,105,577.49
Municipal Library	0.035	\$1,556,420.45	1.38%	\$160.27	Municipal Library	ESTIMATED	\$1,615,269.19
Municipal Open Space	0.010	\$450,036.35	0.40%	\$45.79	Municipal Open Space	ESTIMATED	\$450,485.78
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.048	\$2,149,000.00	1.90%	\$219.79	Fire Districts (total levies)	ESTIMATED	\$2,309,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.629	\$73,316,445.00	64.91%	\$7,459.19	Regional School District	ESTIMATED	\$74,782,773.90
County Purposes	0.366	\$16,466,753.01	14.58%	\$1,675.91	County Purposes	ESTIMATED	\$16,796,088.07
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$1,390,906.53	1.23%	\$141.95	County Open Space	ESTIMATED	\$1,418,724.66
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.511	\$112,957,198.54	100.00%	\$11,497.87	Total ESTIMATED amount to be raised by taxes		\$115,477,919.09
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		14,035,600.31
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		32,916,446.99
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$95,757,072.41
					Amount to be Raised by Taxes - Before RUT		\$114,637,919.09
					Reserve for Uncollected Taxes (RUT)		\$840,000.00
					Total Amount to be Raised by Taxes		\$115,477,919.09
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT		99.27%
Comparison - Municipal Purposes Tax Rate					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		112,742,745.42
					Total Tax Levy, CY 2022		113,078,745.30
					% of Taxes Collected, CY 2022		99.70%
					Delinquent Taxes - December 31, 2022		\$383,595.68
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	19.79%	\$849,550.57	\$4,292,963.65	\$5,142,514.22	\$4,775,000.00	\$367,514.22						
08	Local Revenue	-32.07%	(\$446,755.25)	\$1,393,255.25	\$946,500.00	\$944,500.00	\$2,000.00						
09	State Aid (without offsetting appropriation)	5.91%	\$97,165.22	\$1,644,744.00	\$1,741,909.22	\$1,741,909.22							
08	Uniform Construction Code Fees	-7.26%	(\$58,684.00)	\$808,684.00	\$750,000.00	\$750,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	43.84%	\$121,911.39	\$278,088.61	\$400,000.00	\$400,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-55.44%	(\$127,236.48)	\$229,497.47	\$102,260.99	\$102,260.99							
08	Other Special Items	-13.72%	(\$814,479.03)	\$5,936,409.13	\$5,121,930.10	\$5,121,930.10							
15	Receipts from Delinquent Taxes	-42.62%	(\$148,575.94)	\$348,575.94	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.48%	(\$88,034.98)	\$18,193,612.47	\$18,105,577.49	\$18,105,577.49							
07	Minimum Library Tax	3.78%	\$58,848.74	\$1,556,420.45	\$1,615,269.19	\$1,615,269.19							
54	Open Space Levy Tax	-0.01%	(\$43.50)	\$450,529.28	\$450,485.78		\$450,485.78						
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	-1.58%	(\$556,333.26)	\$35,132,780.25	\$34,576,446.99	\$33,756,446.99	\$820,000.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	16.00	6.00	10.97%	\$357,323.00	\$3,256,421.00	\$3,613,744.00	\$3,248,744.00	\$365,000.00							
21	Land-Use Administration	3.00	1.00	-6.14%	(\$23,025.00)	\$374,725.00	\$351,700.00	\$351,700.00								
22	Uniform Construction Code	13.00	1.00	-2.19%	(\$23,366.00)	\$1,066,385.00	\$1,043,019.00	\$1,043,019.00								
23	Insurance			25.69%	\$759,372.00	\$2,955,700.00	\$3,715,072.00	\$3,715,072.00								
25	Public Safety	49.00	11.00	-2.61%	(\$172,059.95)	\$6,597,788.57	\$6,425,728.62	\$6,375,578.00	\$50,150.62							
26	Public Works	8.00	1.00	-0.94%	(\$16,140.73)	\$1,715,100.10	\$1,698,959.37	\$1,654,380.00	\$44,579.37							
27	Health and Human Services			1.52%	\$1,100.00	\$72,300.00	\$73,400.00	\$73,400.00								
28	Parks and Recreation	16.00	27.00	0.90%	\$20,190.00	\$2,235,773.00	\$2,255,963.00	\$1,419,963.00	\$16,000.00	\$820,000.00						
29	Education (including Library)			0.00%	\$0.00	\$1,950,716.00	\$1,950,716.00	\$1,950,716.00								
30	Unclassified			-2.73%	(\$1,100.00)	\$40,250.00	\$39,150.00	\$39,150.00								
31	Utilities and Bulk Purchases			-7.39%	(\$57,250.00)	\$775,000.00	\$717,750.00	\$717,750.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.05%	\$277,857.00	\$3,070,192.00	\$3,348,049.00	\$3,348,049.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.05%	\$400.00	\$735,000.00	\$735,400.00	\$735,400.00								
43	Court and Public Defender	4.00	1.00	-0.87%	(\$4,588.80)	\$524,638.80	\$520,050.00	\$520,050.00								
44	Capital			17.65%	\$30,000.00	\$170,000.00	\$200,000.00	\$200,000.00								
45	Debt			6.71%	\$442,900.00	\$6,599,846.00	\$7,042,746.00	\$7,042,746.00								
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			5.00%	\$40,000.00	\$800,000.00	\$840,000.00	\$840,000.00								
55	Surplus General Budget			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
Total		109.00	48.00	4.95%	\$1,631,611.52	\$32,944,835.47	\$34,576,446.99	\$33,280,717.00	\$475,729.99	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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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	64	\$43,757,400.00	0.97%
2 Residential	5,498	\$2,514,383,300.00	55.81%
3A/3B Farm	78	\$11,206,600.00	0.25%
4A Commercial	120	\$1,297,394,000.00	28.80%
4B Industrial	1,197,900	\$5,271,200.00	0.12%
4C Apartments	11	\$625,431,700.00	13.88%
5A/5B Railroad	3	\$207,200.00	0.00%
6A/6B Business Personal Property	1	\$7,413,600.00	0.16%
Total	1,203,675	\$4,505,065,000.00	100.00%

Average Ratio (%), Assessed to True Value	93.09%
Equalized Valuation, Taxable Properties	\$4,839,472,553.44

Total # of property tax appeals filed in 2022	County Tax Board	5.00
	State Tax Court	3.00
Number of 2022 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2022	\$397,097.34
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$115,687,900.00	12.16%
15B Other Schools	3	\$32,807,300.00	3.45%
15C Public Property	60	\$112,240,800.00	11.80%
15D Church and Charities	12	\$20,671,100.00	2.17%
15E Cemeteries & Graveyards	2	\$3,145,900.00	0.33%
15F Other Exempt	175	\$666,965,400.00	70.09%
Total	257	\$951,518,400.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 21.12%

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

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**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	84,648.00	\$76,500.00		\$2,295.00		\$5,853.00
Supervisory Staff (Department Heads & Managers)	13.00	1.00	2,026,137.00	\$1,499,000.00	\$28,800.00	\$229,960.00	\$151,500.00	\$116,877.00
Police Officers (Including Superior Officers)	36.00		7,509,990.00	\$4,248,983.00	\$723,000.00	\$1,517,700.00	\$639,950.00	\$380,357.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	55.00	1.00	5,266,944.00	\$3,253,300.00	\$195,100.00	\$556,640.00	\$998,100.00	\$263,804.00
All Other Non-Union Employees not listed above	5.00	41.00	1,315,450.00	\$502,900.00	\$523,100.00	\$72,360.00	\$138,600.00	\$78,490.00
Totals	109.00	48.00	16,203,169.00	\$9,580,683.00	\$1,470,000.00	\$2,378,955.00	\$1,928,150.00	\$845,381.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	28.00	\$14,108.86	\$395,048.08	28.00	\$11,762.40	\$329,347.20
Parent & Child	5.00	\$25,490.42	\$127,452.10	4.00	\$21,207.87	\$84,831.48
Employee & Spouse (or Partner)	10.00	\$28,538.11	\$285,381.10	11.00	\$23,595.62	\$259,551.82
Family	39.00	\$36,669.24	\$1,430,100.36	39.00	\$33,113.45	\$1,291,424.55
Employee Cost Sharing Contribution (enter as negative -)			(\$480,000.00)			(\$460,000.00)
Subtotal	82.00		\$1,757,981.64	82.00		\$1,505,155.05
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$5,966.74	\$89,501.10	12	\$6,298.78	\$75,585.36
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	22	\$21,173.96	\$465,827.12	20	\$19,891.66	\$397,833.20
Family	10	\$37,357.07	\$373,570.70	8	\$35,349.23	\$282,793.84
Employee Cost Sharing Contribution (enter as negative -)			(\$51,157.68)			(\$30,224.52)
Subtotal	47.00		\$877,741.24	40.00		\$725,987.88
GRAND TOTAL	129.00		\$2,635,722.88	122.00		\$2,231,142.93

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

**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			\$47,461,014.62			\$47,461,014.62			\$0.00			Utility Fund - Interest														
Utility Fund Debt												Bond Anticipation Notes - Principal			\$1,260,000.00											
												Bond Anticipation Notes - Interest			\$513,777.50											
						\$0.00						Bonds - Principal			\$5,398,000.00			\$5,542,000.00			\$3,556,000.00			\$3,600,000.00		
						\$0.00						Bonds - Interest			\$420,967.91			\$296,496.34			\$212,898.40			\$151,085.00		
						\$0.00						Loans & Other Debt - Principal														
						\$0.00						Loans & Other Debt - Interest														
						\$0.00																				

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)
