

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>
<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual</u>
<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>		
Municipal Purpose Tax	0.887	\$2,222,417.54	34.63%	\$2,439.25	Municipal Purpose Tax
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)			0.00%	\$0.00	Other Special Districts (total levies)
Local School District			0.00%	\$0.00	Local School District
Regional School District	1.191	\$2,984,019.00	46.50%	\$3,275.25	Regional School District
County Purposes	0.404	\$1,012,884.82	15.78%	\$1,111.00	County Purposes
County Library	0.044	\$110,505.21	1.72%	\$121.00	County Library
County Board of Health	0.021	\$50,822.45	0.79%	\$57.75	County Board of Health
County Open Space	0.015	\$36,608.58	0.57%	\$41.25	County Open Space
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)
Total (Calendar Year 2021 Budget)	2.562	\$6,417,257.60	100.00%	\$7,045.50	

Total Taxable Valuation as of October 1, 2021
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment

\$275,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.887	0.906	2.14%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,222,417.54	\$2,281,102.75	2.64%	\$58,685.21

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,439.25	\$2,491.50	2.14%	\$52.25

<u>Revenue Anticipated, Excluding Tax Levy</u>	<u>Current Year 2022 Budget</u>
Budget Appropriations, before Reserve for Uncollected Taxes	
Total Non-Municipal Tax Levy	
Amount to be Raised by Taxes - Before RUT	
Reserve for Uncollected Taxes (RUT)	
Total Amount to be Raised by Taxes	
<u>% of Tax Collections used to Calculate RUT</u>	
If % used exceeds the actual collection % then reference the statutory exception used	
<u>Tax Collections - ACTUAL as of Prior Year</u>	
Total Tax Revenue, Collections CY 2021	
% of Taxes Collected, CY 2021	
Delinquent Taxes - December 31, 2021	

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
08 Surplus	5.67%	\$25,000.00	\$441,000.00	\$466,000.00	\$350,000.00	\$75,000.00	\$41,000.00		
08 Local Revenue	-4.60%	(\$35,657.73)		\$775,771.98	\$740,114.25	\$61,114.25	\$281,000.00	\$398,000.00	
09 State Aid (without offsetting appropriation)	0.00%	\$0.00		\$207,173.00	\$207,173.00	\$207,173.00			
08 Uniform Construction Code Fees	-26.90%	(\$1,471.90)	\$5,471.90		\$4,000.00	\$4,000.00			
<i>Special Revenue Items w/ Prior Written Consent</i>		#DIV/0!							
11 Shared Services Agreements		\$0.00							
08 Additional Revenue Offset by Appropriations		#DIV/0!							
10 Public and Private Revenue	-83.58%	(\$38,850.90)	\$46,496.15		\$7,645.25	\$7,645.25			
08 Other Special Items	5.59%	\$9,794.18	\$175,205.82		\$185,000.00	\$85,000.00		\$100,000.00	
15 Receipts from Delinquent Taxes	-3.93%	(\$2,042.68)	\$52,042.68		\$50,000.00	\$50,000.00			
<i>Amount to be raised by taxation</i>									
07 Local Tax for Municipal Purposes	0.01%	\$306.48	\$2,280,796.27	\$2,281,102.75					
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	-1.08%	(\$42,922.55)	\$3,983,957.80	\$3,941,035.25	\$3,046,035.25	\$0.00	\$456,000.00	\$439,000.00	

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Full-Time Budgeted Positions	Part-Time Budgeted Positions	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility
20 General Government	2.00	11.00	1.97%	\$16,475.00	\$834,775.00	\$310,150.00	\$1,000.00			\$174,100.00	\$366,000
21 Land-Use Administration		1.00	0.00%	\$0.00	\$2,900.00	\$2,900.00					
22 Uniform Construction Code		2.00	23.64%	\$3,900.00	\$16,500.00	\$20,400.00	\$20,400.00				
23 Insurance			-2.92%	(\$11,500.00)	\$393,500.00	\$382,000.00	\$382,000.00				
25 Public Safety		7.00	6.00	-0.50%	(\$3,723.05)	\$737,668.30	\$733,945.25	\$726,300.00	\$7,645.25		
26 Public Works		4.00		-2.14%	(\$7,723.85)	\$361,377.85	\$353,650.00	\$333,650.00			
27 Health and Human Services			-9.30%	(\$200.00)	\$2,150.00	\$1,950.00	\$1,950.00				
28 Parks and Recreation		5.00	-2.50%	(\$500.00)	\$20,000.00	\$19,500.00	\$19,500.00				
29 Education (including Library)				#DIV/0!	\$0.00	\$0.00					
30 Unclassified			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00				
31 Utilities and Bulk Purchases			5.65%	\$5,000.00	\$88,500.00	\$93,500.00	\$93,500.00				
32 Landfill / Solid Waste Disposal				#DIV/0!	\$0.00	\$0.00					
35 Contingency			0.00%	\$0.00	\$50.00	\$50.00	\$50.00				
36 Statutory Expenditures			-3.13%	(\$9,970.00)	\$318,250.00	\$308,280.00	\$288,280.00				
37 Judgements				#DIV/0!	\$0.00	\$0.00					
42 Shared Services			1.55%	\$1,493.00	\$93,167.00	\$95,260.00	\$95,260.00				
43 Court and Public Defender		2.00	16.07%	\$3,600.00	\$22,400.00	\$26,000.00	\$26,000.00				
44 Capital			232.75%	\$128,000.00	\$55,000.00	\$83,000.00	\$73,000.00				
45 Debt			0.34%	\$2,600.00	\$764,750.00	\$767,350.00	\$542,450.00	\$167,650.00	\$57,250		
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			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00				
55 Surplus General Budget				#DIV/0!	\$0.00	\$0.00					
Total	13.00	27.00	3.34%	\$127,447.10	\$3,813,588.15	\$3,941,035.25	\$3,037,390.00	\$8,645.25		\$0.00	\$456,000.00
											\$439,000

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Line Item.	Amount	Comment/Explanation
		Put "X" in cell to the left that corresponds to the type of imbalance.
Revenues at Risk		
Non-recurring appropriation reductions		
Future Year Appropriation Increases		
Structural Imbalance Offsets		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			Property Tax Assessments - Exempt Properties		
	# of Parcels	Assessed Value	% of Total	# of Parcels	
1 Vacant Land	20	\$2,384,000.00	0.95%	15A Public Schools	1
2 Residential	894	\$242,123,000.00	96.24%	15B Other Schools	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	36
4A Commercial	18	\$7,087,800.00	2.82%	15D Church and Charities	5
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	
4C Apartments	0		0.00%	15F Other Exempt	6
5A/5B Railroad					
6A/6B Business Personal Property					
Total	932	\$251,594,800.00	100.00%	Total	48
Average Ratio (%), Assessed to True Value		75.72%		Percentage of Exempt vs.	
Equalized Valuation, Taxable Properties		\$332,269,941.89		Non-Exempt Properties	5.81%
Total # of property tax appeals filed in 2021		County Tax Board	2.00		
Number of 2021 County Tax Board decisions appealed to Tax Court		State Tax Court			
Number of pending property tax appeals in State Tax Court					
Amount paid out by municipality for tax appeals in 2021			\$13,185.35		
Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements					
G Commercial/Industrial Exemption	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full	2021 Total Tax Rate
I Dwelling Exemption					
J Dwelling Abatement					
K New Dwelling/Conversion Exemption					
L New Dwelling/Conversion Abatement					
M 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

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)	H
Governing Body		7.00	40,254.30	\$11,572.00		\$550.00	
Supervisory Staff (Department Heads & Managers)	2.00	2.00	299,547.07	\$193,969.00		\$30,996.25	
Police Officers (Including Superior Officers)	7.00	2.00	859,294.28	\$487,440.00	\$65,000.00	\$162,073.80	
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				
All Other Union Employees not listed above	3.00	0.00	226,453.01	\$145,707.84	\$5,000.00	\$23,284.11	
All Other Non-Union Employees not listed above	2.00	13.00	276,972.23	\$207,670.00		\$33,185.70	
Totals	14.00	24.00	1,702,520.89	\$1,046,358.84	\$70,000.00	\$250,089.86	

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 Government. 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

<u>Active Employees - Health Benefits - Annual Cost</u>		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 Cost per (Av)
Single Coverage		7.00	\$11,577.77	\$81,044.39	5.00	\$16,208.89
Parent & Child				\$0.00		
Employee & Spouse (or Partner)		2.00	\$23,450.76	\$46,901.52	3.00	\$15,633.80
Family		4.00	\$32,425.41	\$129,701.64	7.00	\$18,528.80
Employee Cost Sharing Contribution (enter as negative -)				(\$37,709.48)		
Subtotal		13.00		\$219,938.07	15.00	
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage				\$0.00		
Parent & Child				\$0.00		
Employee & Spouse (or Partner)				\$0.00		
Family		1	\$31,271.88	\$31,271.88	1	\$31,271.88
Employee Cost Sharing Contribution (enter as negative -)				(\$4,065.34)		
Subtotal		1.00		\$27,206.54	1.00	
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage				\$0.00		
Parent & Child				\$0.00		
Employee & Spouse (or Partner)				\$0.00		
Family				\$0.00		
Employee Cost Sharing Contribution (enter as negative -)				\$0.00		
Subtotal		0.00		\$0.00	0.00	
GRAND TOTAL		14.00		\$247,144.61	16.00	

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

yes

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

UFB-9 Accumulated Absence Liability

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

	Gross		Net		Current Year Budget	2023 Budget
	Debt	Deductions	Debt			
Local School Debt			\$0.00	Utility Fund - Principal	\$141,650.00	\$145,742.00
Regional School Debt	\$2,988,921.92	\$2,988,921.92	\$0.00	Utility Fund - Interest	\$53,970.00	\$48,041.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$320,000.00	
	\$2,360,231.09	\$2,360,231.09	\$0.00	Bond Anticipation Notes - Interest	\$28,780.00	
				Bonds - Principal	\$60,275.00	\$62,000.00
				Bonds - Interest	\$9,500.00	\$8,000.00
				Loans & Other Debt - Principal	\$118,150.00	\$120,650.00
				Loans & Other Debt - Interest	\$35,025.00	\$32,425.00
				Total	\$767,350.00	\$416,839.00
Municipal Purposes				Total Principal	\$640,075.00	\$328,372.00
Debt Authorized (BNI)	\$1,948,550.00		\$1,948,550.00	Total Interest	\$127,275.00	\$88,466.00
Notes Outstanding	\$655,349.10		\$655,349.10	% of Total Current Year Budget	19.47%	
Bonds Outstanding	\$384,039.93	\$252,142.62	\$131,897.31			
Loans and Other Debt	\$1,362,894.30		\$1,362,894.30			
Total (Current Year)	\$9,699,986.34	\$5,601,295.63	\$4,098,690.71	Description		Debt No.
Population (2020 census)		2,139		Total Guarantees - Governmental		
Per Capita Gross Debt	\$4,534.82			Total Guarantees - Other		
Per Capita Net Debt	\$1,916.17			Total Capital/Equipment Leases		
3 Year Average Property Valuation				Total Other		
Net Debt as % of 3 Year Average Property Valuation						
				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poor's</u>
				Rating	N/A	N/A
				Year of Last Rating	N/A	N/A
				Mark "X" if Municipality has no bond rating		X

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From		Notes (Enter more specifics if needed)
		Department	Type of Shared Service	
Amount Received Total				
Amount Paid Total				
Total				

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

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)