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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	0.331	\$2,555,929.10	13.21%	\$923.94	Municipal Purpose Tax	ACTUAL	\$2,607,528.41
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$231,655.21	1.20%	\$83.74	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	1.169	\$9,026,831.16	46.67%	\$3,263.11	Local School District	ESTIMATED	\$9,802,351.00
Regional School District	0.526	\$4,061,687.93	21.00%	\$1,468.26	Regional School District	ESTIMATED	\$3,886,000.00
County Purposes	0.391	\$3,019,239.51	15.61%	\$1,091.43	County Purposes	ESTIMATED	\$3,747,000.00
County Library	0.035	\$270,264.41	1.40%	\$97.70	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.023	\$177,602.32	0.92%	\$64.20	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		\$231,634.38
Total (Calendar Year 2021 Budget)	2.505	\$19,343,209.64	100.00%	\$6,992.38	Total ESTIMATED amount to be raised by taxes		\$20,274,513.79
Total Taxable Valuation as of	October 1, 2021	\$772,289,005.00			Revenue Anticipated, Excluding Tax Levy		2,885,651.01
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		5,197,171.52
Current Year Average Residential Assessment		\$279,137.00			Total Non-Municipal Tax Levy		\$17,666,985.38
					Amount to be Raised by Taxes - Before RUT		\$19,978,505.89
					Reserve for Uncollected Taxes (RUT)		\$296,007.90
					Total Amount to be Raised by Taxes		\$20,274,513.79
					% of Tax Collections used to Calculate RUT		98.54%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		19,201,553.50
					Total Tax Levy, CY 2021		19,369,609.12
					% of Taxes Collected, CY 2021		99.13%
					Delinquent Taxes - December 31, 2021		\$120,008.67

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	0.02%	\$320.78	\$1,373,294.84	\$1,373,615.62	\$1,275,000.00	\$98,615.62						
08	Local Revenue	-46.15%	(\$84,860.67	\$183,860.67	\$99,000.00	\$99,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00							
08	Uniform Construction Code Fees	-57.40%	(\$172,502.00	\$300,502.00	\$128,000.00	\$128,000.00							
	<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	-2.36%	(\$19,171.53	\$812,058.54	\$792,887.01	\$792,887.01							
08	Other Special Items	-31.00%	(\$26,503.55	\$85,503.55	\$59,000.00	\$59,000.00							
15	Receipts from Delinquent Taxes	-25.12%	(\$50,992.47	\$202,992.47	\$152,000.00	\$152,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.43%	(\$100,974.09	\$2,940,136.88	\$2,839,162.79	\$2,607,528.41	\$231,634.38						
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	-7.24%	(\$454,683.53	\$6,278,112.95	\$5,823,429.42	\$5,493,179.42	\$330,250.00	\$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	2.82	8.00	-4.63%	(\$30,906.57)	\$667,662.57	\$636,756.00	\$636,756.00								
21 Land-Use Administration	0.41	1.00	1.76%	\$1,800.00	\$102,550.00	\$104,350.00	\$104,350.00								
22 Uniform Construction Code	1.77		179.73%	\$127,700.00	\$71,050.00	\$198,750.00	\$198,750.00								
23 Insurance			2.34%	\$8,688.00	\$372,000.00	\$380,688.00	\$380,688.00								
25 Public Safety		4.00	-2.54%	(\$7,670.00)	\$302,090.00	\$294,420.00	\$294,420.00								
26 Public Works	5.00	0.00	112.98%	\$780,940.74	\$691,246.27	\$1,472,187.01	\$864,300.00	\$607,887.01							
27 Health and Human Services			-13.04%	(\$750.00)	\$5,750.00	\$5,000.00	\$4,000.00	\$1,000.00							
28 Parks and Recreation		2.00	-40.45%	(\$90,600.00)	\$224,000.00	\$133,400.00	\$42,400.00		\$91,000.00						
29 Education (including Library)			#DIV/0!	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00								
30 Unclassified			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00							
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$246,500.00	\$246,500.00	\$246,500.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			1.60%	\$2,500.00	\$156,100.00	\$158,600.00	\$158,600.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
43 Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44 Capital			-56.08%	(\$1,015,000.00)	\$1,810,000.00	\$795,000.00	\$750,000.00		\$45,000.00						
45 Debt			9.35%	\$34,756.30	\$371,674.70	\$406,431.00	\$212,181.00	\$194,250.00							
46 Deferred Charges			86.23%	\$129,339.51	\$150,000.00	\$279,339.51	\$279,339.51								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			2.23%	\$6,450.92	\$289,556.98	\$296,007.90	\$296,007.90								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	10.00	15.00	0.82%	\$47,248.90	\$5,776,180.52	\$5,823,429.42	\$4,884,292.41	\$608,887.01	\$330,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				None		

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	200	\$14,856,800.00	1.92%
2 Residential	2,203	\$614,927,900.00	79.52%
3A/3B Farm	55	\$10,942,705.00	1.42%
4A Commercial	114	\$86,102,800.00	11.13%
4B Industrial	28	\$44,823,400.00	5.80%
4C Apartments	2	\$606,000.00	0.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,050,836.00	0.14%
Total	2,603	\$773,310,441.00	100.00%

Average Ratio (%), Assessed to True Value	85.66%
Equalized Valuation, Taxable Properties	\$902,767,267.10

Total # of property tax appeals filed in 2021	County Tax Board	2.00
	State Tax Court	3.00
Number of 2021 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2021	
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,919,900.00	9.79%
15B Other Schools	0		0.00%
15C Public Property	123	\$16,682,000.00	20.62%
15D Church and Charities	16	\$12,822,700.00	15.85%
15E Cemeteries & Graveyards	6	\$1,587,600.00	1.96%
15F Other Exempt	35	\$41,880,100.00	51.77%
Total	183	\$80,892,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.46%	

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 2021 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

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	28,119.61	\$25,675.00	\$0.00	\$0.00	\$0.00	\$2,444.61
Supervisory Staff (Department Heads & Managers)	2.00	2.00	313,412.50	\$217,909.70	\$0.00	\$30,519.73	\$40,812.98	\$24,170.09
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00	8.00	683,527.34	\$435,401.10	\$20,000.00	\$66,352.81	\$104,896.03	\$56,877.40
All Other Non-Union Employees not listed above			0.00					
Totals	10.00	15.00	1,025,059.45	\$678,985.80	\$20,000.00	\$96,872.54	\$145,709.01	\$83,492.10

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	2.00	11,587.44	\$23,174.88	3.00	\$11,243.36	\$33,730.08
Parent & Child	2.00	\$21,425.04	\$42,850.08	1.00	\$21,021.60	\$21,021.60
Employee & Spouse (or Partner)	4.00	\$22,793.04	\$91,172.16	2.00	\$21,986.16	\$43,972.32
Family	2.00	\$31,263.60	\$62,527.20	2.00	\$31,718.10	\$63,436.20
Employee Cost Sharing Contribution (enter as negative -)			(\$20,000.00)			(\$20,000.00)
Subtotal	10.00		\$199,724.32	8.00		\$142,160.20
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	3	\$4,553.56	\$13,660.68	4	\$4,449.51	\$17,798.04
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	3.00		\$13,660.68	4.00		\$17,798.04
GRAND TOTAL	13.00		\$213,385.00	12.00		\$159,958.24

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

[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		\$2,885,000.00	\$2,885,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt		\$5,587,683.50	\$5,587,683.50	\$0.00	Utility Fund - Interest					
<u>Utility Fund Debt</u>				\$0.00	Bond Anticipation Notes - Principal		\$194,250.00			
				\$0.00	Bond Anticipation Notes - Interest		\$2,331.00			
				\$0.00	Bonds - Principal					
				\$0.00	Bonds - Interest					
				\$0.00	Loans & Other Debt - Principal		\$15,600.00			
				\$0.00	Loans & Other Debt - Interest					
Total (Current Year)		\$9,155,914.88	\$8,472,683.50	\$683,231.38	Total		\$212,181.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>					Total Principal		\$209,850.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)		\$683,231.38	\$0.00	\$683,231.38	Total Interest		\$2,331.00	\$0.00	\$0.00	\$0.00
Notes Outstanding				\$0.00	% of Total Current Year Budget		3.64%			
Bonds Outstanding				\$0.00						
Loans and Other Debt				\$0.00						
				Description		Debt Not Listed Above				
						Total Guarantees - Governmental				
						Total Guarantees - Other				
						Total Capital/Equipment Leases				
						Total Other				
Population (2020 census)		4,126								
Per Capita Gross Debt		\$2,219.08								
Per Capita Net Debt		\$165.59								
3 Year Average Property Valuation		\$876,475,578.00								
Net Debt as % of 3 Year Average Property Valuation		0.08%								
					Bond Rating		Moody's	Standard & Poors	Fitch	
					Rating					
					Year of Last Rating					
					Mark "X" if Municipality has no bond rating		X			
					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)
