



## 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	0.437	\$16,672,293.36	14.29%	\$503.04	Municipal Purpose Tax	ACTUAL	\$17,002,487.34		
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library				
Municipal Open Space	0.030	\$1,144,860.00	0.98%	\$34.53	Municipal Open Space	ESTIMATED	\$1,166,000.00		
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture				
Fire Districts (avg. rate/total levies)	0.109	\$4,149,565.00	3.56%	\$125.47	Fire Districts (total levies)	ESTIMATED	\$4,246,000.00		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)				
Local School District	0.000	\$0.00	0.00%	\$0.00	Local School District				
Regional School District	1.782	\$68,018,862.00	58.28%	\$2,051.30	Regional School District	ESTIMATED	\$69,380,000.00		
County Purposes	0.612	\$23,335,789.79	19.99%	\$704.49	County Purposes	ESTIMATED	\$24,107,000.00		
County Library	0.062	\$2,371,453.26	2.03%	\$71.37	County Library	ESTIMATED	\$2,400,000.00		
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health				
County Open Space	0.027	\$1,016,507.56	0.87%	\$31.08	County Open Space	ESTIMATED	\$1,050,000.00		
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)				
Total (Calendar Year 2021 Budget)					3.059		\$116,709,330.97	100.00%	\$3,521.28
Total Taxable Valuation as of October 1, 2021					\$3,884,214,296.00				
(To be used to calculate the current year tax rate)									
Current Year Average Residential Assessment					\$115,112.00				
Prior Year to Current Year Comparison									
Comparison - Municipal Purposes Tax Rate									
Prior Year		Current Year		% Change (+/-)					
0.437		0.437		0.00%					
Comparison - Municipal Purposes Tax Levy									
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)			
\$16,672,293.36		\$17,002,487.34		1.98%		\$330,193.98			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)			
\$503.04		\$503.04		0.00%		\$0.00			
Sheet UFB-1									
					Current Year 2022 Budget				
					Taxes		Actual/Estimated		
					Tax Levy				
					Municipal Purpose Tax		ACTUAL		
					Municipal Library				
					Municipal Open Space		ESTIMATED		
					Municipal Arts and Culture				
					Fire Districts (total levies)		ESTIMATED		
					Other Special Districts (total levies)				
					Local School District				
					Regional School District		ESTIMATED		
					County Purposes		ESTIMATED		
					County Library		ESTIMATED		
					County Board of Health				
					County Open Space		ESTIMATED		
					Other County Levies (total)				
					Total ESTIMATED amount to be raised by taxes		\$119,351,487.34		
					Revenue Anticipated, Excluding Tax Levy		8,239,937.33		
					Budget Appropriations, before Reserve for Uncollected Taxes		24,036,974.65		
					Total Non-Municipal Tax Levy		\$102,349,000.00		
					Amount to be Raised by Taxes - Before RUT		\$118,146,037.32		
					Reserve for Uncollected Taxes (RUT)		\$1,205,450.02		
					Total Amount to be Raised by Taxes		\$119,351,487.34		
					% of Tax Collections used to Calculate RUT		98.99%		
					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		115,661,660.74		
					Total Tax Levy, CY 2021		116,808,474.45		
					% of Taxes Collected, CY 2021		99.02%		
					Delinquent Taxes - December 31, 2021		\$1,008,057.67		

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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	-4.58%	(\$79,293.00)	\$1,730,000.00	\$1,650,707.00	\$1,311,000.00			\$104,260.00	\$235,447.00			
08	Local Revenue	107.54%	\$1,597,791.89	\$1,485,748.54	\$3,083,540.43	\$1,343,417.00	\$342,773.43		\$71,250.00	\$1,326,100.00			
09	State Aid (without offsetting appropriation)	-1.07%	(\$17,599.00)	\$1,651,756.00	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	6.51%	\$34,463.38	\$529,417.15	\$563,880.53	\$563,880.53							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-26.53%	(\$295,996.62)	\$1,115,780.74	\$819,784.12	\$819,784.12							
08	Other Special Items	97.26%	\$718,797.25	\$739,066.43	\$1,457,863.68	\$1,454,398.68			\$3,465.00				
15	Receipts from Delinquent Taxes	-25.06%	(\$372,243.58)	\$1,485,543.58	\$1,113,300.00	\$1,113,300.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.81%	\$136,358.95	\$16,866,128.39	\$17,002,487.34	\$17,002,487.34							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	1.60%	\$18,390.66	\$1,146,873.63	\$1,165,264.29	\$0.00	\$1,165,264.29						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>6.51%</b>	<b>\$1,740,669.93</b>	<b>\$26,750,314.46</b>	<b>\$28,490,984.39</b>	<b>\$25,242,424.67</b>	<b>\$1,508,037.72</b>	<b>\$0.00</b>	<b>\$178,975.00</b>	<b>\$1,561,547.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Sheet UFB-2

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	Water Utility	Sewer Utility	Utility	Utility	Utility
20 General Government	10.00	6.00	91.99%	\$1,758,706.00	\$1,911,766.00	\$3,670,472.00	\$1,769,800.00		\$340,000.00		\$168,425.00	\$1,392,247.00			
21 Land-Use Administration	5.00	0.00	25.97%	\$91,318.00	\$351,682.00	\$443,000.00	\$443,000.00								
22 Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23 Insurance			5.50%	\$167,603.53	\$3,049,064.00	\$3,216,667.53	\$3,216,667.53								
25 Public Safety	42.00	6.00	6.31%	\$232,753.47	\$3,688,566.00	\$3,921,319.47	\$3,921,319.47								
26 Public Works	26.00	1.00	-5.50%	(\$142,805.00)	\$2,596,430.00	\$2,453,625.00	\$2,453,625.00								
27 Health and Human Services	5.00	8.00	-14.77%	(\$78,515.00)	\$531,515.00	\$453,000.00	\$453,000.00								
28 Parks and Recreation	3.00	36.00	8.90%	\$19,705.00	\$221,395.00	\$241,100.00	\$241,100.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			-16.27%	(\$194,392.18)	\$1,194,962.30	\$1,000,570.12	\$1,000,570.12								
31 Utilities and Bulk Purchases			5.34%	\$30,000.00	\$562,000.00	\$592,000.00	\$592,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			0.85%	\$19,318.00	\$2,260,117.00	\$2,279,435.00	\$2,270,735.00				\$1,800.00	\$6,900.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services	2.00	2.00	3.78%	\$30,710.38	\$813,272.15	\$843,982.53	\$843,982.53								
43 Court and Public Defender	2.00	2.00	-2.44%	(\$6,217.00)	\$255,305.00	\$249,088.00	\$249,088.00								
44 Capital			0.74%	\$1,900.00	\$256,100.00	\$258,000.00	\$258,000.00								
45 Debt			-3.64%	(\$280,125.58)	\$7,700,400.30	\$7,420,274.72	\$6,081,087.00		\$1,168,037.72		\$8,750.00	\$162,400.00			
46 Deferred Charges			38.29%	\$67,000.00	\$175,000.00	\$242,000.00	\$242,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			-4.23%	(\$53,261.21)	\$1,258,711.23	\$1,205,450.02	\$1,205,450.02								
55 Surplus General Budget			-100.00%	(\$87,430.54)	\$87,430.54	\$0.00	\$0.00								
Total	95.00	61.00	5.86%	\$1,576,267.87	\$26,914,716.52	\$28,490,984.39	\$25,242,424.67	\$0.00	\$1,508,037.72	\$0.00	\$178,975.00	\$1,561,547.00	\$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, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	307	\$30,657,000.00	0.79%
2 Residential	5,917	\$2,777,738,140.00	71.51%
3A/3B Farm	843	\$259,075,830.00	6.67%
4A Commercial	177	\$500,894,600.00	12.90%
4B Industrial	26	\$305,153,500.00	7.86%
4C Apartments	7	\$4,618,980.00	0.12%
5A/5B Railroad	10	\$0.00	0.00%
6A/6B Business Personal Property	1	\$6,076,246.00	0.16%
<b>Total</b>	<b>7,288</b>	<b>\$3,884,214,296.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	90.42%
Equalized Valuation, Taxable Properties	\$4,295,746,843.62

Total # of property tax appeals filed in 2021	County Tax Board	46.00
	State Tax Court	9.00
Number of 2021 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
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### Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$60,659,000.00	10.87%
15B Other Schools	5	\$17,345,600.00	3.11%
15C Public Property	254	\$210,806,100.00	37.76%
15D Church and Charities	114	\$233,425,300.00	41.81%
15E Cemeteries & Graveyards	12	\$2,273,500.00	0.41%
15F Other Exempt	26	\$33,749,000.00	6.05%

<b>Total</b>	<b>428</b>	<b>\$558,258,500.00</b>	<b>100.00%</b>
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Percentage of Exempt vs.  
Non-Exempt Properties 14.37%

### 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 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	26,473.10	\$24,591.10	\$0.00	\$0.00	\$0.00	\$1,882.00
Supervisory Staff (Department Heads & Managers)	14.00	0.00	2,034,098.17	\$1,508,345.00	\$10,000.00	\$185,957.43	\$208,235.74	\$121,560.00
Police Officers (Including Superior Officers)	32.00	0.00	5,410,910.96	\$3,312,512.12	\$255,000.00	\$987,128.61	\$567,792.23	\$288,478.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	46.00	2.00	4,717,617.79	\$2,922,254.29	\$204,500.00	\$400,057.00	\$937,917.50	\$252,889.00
All Other Non-Union Employees not listed above	4.00	53.00	614,965.27	\$488,485.79	\$5,000.00	\$38,228.47	\$43,357.01	\$39,894.00
<b>Totals</b>	<b>96.00</b>	<b>60.00</b>	<b>12,804,065.29</b>	<b>\$8,256,188.30</b>	<b>\$474,500.00</b>	<b>\$1,611,371.51</b>	<b>\$1,757,302.48</b>	<b>\$704,703.00</b>

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	31.00	\$12,753.00	\$395,343.00	27.50	\$12,744.00	\$350,460.00
Parent & Child	3.00	\$25,392.00	\$76,176.00	2.00	\$24,181.00	\$48,362.00
Employee & Spouse (or Partner)	12.00	\$28,930.00	\$347,160.00	9.00	\$29,340.00	\$264,060.00
Family	34.00	\$39,209.00	\$1,333,106.00	46.00	\$37,239.00	\$1,712,994.00
Employee Cost Sharing Contribution (enter as negative - )			(\$511,727.00)			(\$541,548.00)
Subtotal	80.00		\$1,640,058.00	84.50		\$1,834,328.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	38	\$11,527.03	\$438,027.14	37	\$11,882.02	\$439,634.74
Parent & Child	1	\$27,069.00	\$27,069.00	2	\$21,785.22	\$43,570.44
Employee & Spouse (or Partner)	17	\$23,570.67	\$400,701.39	17	\$25,529.69	\$434,004.73
Family	6	\$40,835.82	\$245,014.92	6	\$38,889.94	\$233,339.64
Employee Cost Sharing Contribution (enter as negative - )			(\$119,113.69)			(\$125,159.16)
Subtotal	62.00		\$991,698.76	62.00		\$1,025,390.39
<b>GRAND TOTAL</b>	142.00		\$2,631,756.76	146.50		\$2,859,718.39

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)?**

**NO**

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

**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	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00		\$0.00			
Regional School Debt	\$28,030,462.75	\$28,030,462.75	\$0.00			
<u>Utility Fund Debt</u>						
Water	\$24,200.00	\$24,200.00	\$0.00			
Sewer	\$1,328,650.00	\$1,328,650.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding	\$5,259,557.00	\$5,259,557.00				
Bonds Outstanding	\$53,308,000.00	\$6,494,987.02	\$46,813,012.98			
Loans and Other Debt	\$23,087.82	\$23,087.82				
<b>Total (Current Year)</b>	<b>\$87,973,957.57</b>	<b>\$35,878,299.77</b>	<b>\$52,095,657.80</b>			
Population (2020 census)	17,671					
Per Capita Gross Debt	\$4,978.44					
Per Capita Net Debt	\$2,948.09					
3 Year Average Property Valuation	\$4,194,651,432.00					
Net Debt as % of 3 Year Average Property Valuation	1.24%					
Utility Fund - Principal	\$115,050.00	\$115,000.00	\$125,000.00	\$710,950.00		
Utility Fund - Interest	\$56,100.00	\$29,155.00	\$25,755.00	\$74,137.50		
Bond Anticipation Notes - Principal	\$0.00					
Bond Anticipation Notes - Interest	\$11,000.00					
Bonds - Principal	\$5,885,001.00	\$6,015,000.00	\$6,131,000.00	\$35,277,000.00		
Bonds - Interest	\$1,329,805.00	\$1,150,633.54	\$966,042.66	\$2,998,828.80		
Loans & Other Debt - Principal	\$23,087.84	\$0.00	\$0.00			
Loans & Other Debt - Interest	\$230.88	\$0.00	\$0.00			
<b>Total</b>	<b>\$7,420,274.72</b>	<b>\$7,309,788.54</b>	<b>\$7,247,797.66</b>	<b>\$39,060,916.30</b>		
Total Principal	\$6,023,138.84	\$6,130,000.00	\$6,256,000.00	\$35,987,950.00		
Total Interest	\$1,397,135.88	\$1,179,788.54	\$991,797.66	\$3,072,966.30		
% of Total Current Year Budget	26.04%					
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		2020				
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)
