

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/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
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 ESTIMATED amount to be raised by taxes		\$119,351,487.34
Total Taxable Valuation as of	October 1, 2021	\$3,884,214,296.00			Revenue Anticipated, Excluding Tax Levy		8,239,937.33
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		24,036,974.65
Current Year Average Residential Assessment		\$115,112.00			Total Non-Municipal Tax Levy		\$102,349,000.00
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year	Current Year	% Change (+/-)			Amount to be Raised by Taxes - Before RUT		\$118,146,037.32
0.437	0.437	0.00%			Reserve for Uncollected Taxes (RUT)		\$1,205,450.02
Comparison - Municipal Purposes Tax Levy							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Amount to be Raised by Taxes		\$119,351,487.34
\$16,672,293.36	\$17,002,487.34	1.98%	\$330,193.98		% of Tax Collections used to Calculate RUT		98.99%
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$503.04	\$503.04	0.00%	\$0.00				
Tax Collections - ACTUAL as of Prior Year							
Total Tax Revenue, Collections CY 2021					Total Tax Revenue, Collections CY 2021		115,661,660.74
Total Tax Levy, CY 2021					Total Tax Levy, CY 2021		116,808,474.45
% of Taxes Collected, CY 2021					% of Taxes Collected, CY 2021		99.02%
Delinquent Taxes - December 31, 2021					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							
Special Revenue Items w/ Prior Written Consent													
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							
Amount to be raised by taxation													
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	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		6.51%	\$1,740,669.93	\$26,750,314.46	\$28,490,984.39	\$25,242,424.67	\$1,508,037.72	\$0.00	\$178,975.00	\$1,561,547.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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)	\$531,150.00	\$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	\$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 I 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

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	307	\$30,657,000.00	0.79%	15A Public Schools	17	\$60,659,000.00	10.87%
2 Residential	5,917	\$2,777,738,140.00	71.51%	15B Other Schools	5	\$17,345,600.00	3.11%
3A/3B Farm	843	\$259,075,830.00	6.67%	15C Public Property	254	\$210,806,100.00	37.76%
4A Commercial	177	\$500,894,600.00	12.90%	15D Church and Charities	114	\$233,425,300.00	41.81%
4B Industrial	26	\$305,153,500.00	7.86%	15E Cemeteries & Graveyards	12	\$2,273,500.00	0.41%
4C Apartments	7	\$4,618,980.00	0.12%	15F Other Exempt	26	\$33,749,000.00	6.05%
5A/5B Railroad	10	\$0.00	0.00%	Total	428	\$558,258,500.00	100.00%
6A/6B Business Personal Property	1	\$6,076,246.00	0.16%				
Total	7,288	\$3,884,214,296.00	100.00%				
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		Percentage of Exempt vs.			
	State Tax Court	9.00		Non-Exempt Properties			
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					

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	0.00	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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Sheet UFB-6C

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
Totals	96.00	60.00	12,804,065.29	\$8,256,188.30	\$474,500.00	\$1,611,371.51	\$1,757,302.48	\$704,703.00

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
Active Employees - Health Benefits - Annual Cost						
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
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	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)

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

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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)
