

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.435	\$17,339,858.65	14.23%	\$500.74	Municipal Purpose Tax	ESTIMATED	\$17,684,866.58
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,196,464.00	0.98%	\$34.53	Municipal Open Space	ESTIMATED	\$1,200,000.00
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.112	\$4,445,777.00	3.65%	\$128.93	Fire Districts (total levies)	ESTIMATED	\$4,669,000.00
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	1.752	\$69,859,488.00	57.35%	\$2,016.76	Regional School District	ESTIMATED	\$73,350,000.00
County Purposes	0.632	\$25,198,142.03	20.68%	\$727.51	County Purposes	ESTIMATED	\$27,296,500.00
County Library	0.065	\$2,601,266.83	2.14%	\$74.82	County Library	ESTIMATED	\$2,800,000.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$1,178,754.11	0.97%	\$34.53	County Open Space	ESTIMATED	\$1,200,000.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2023	\$3,988,214,565.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					9,383,681.75		
Current Year Average Residential Assessment			\$115,112.00		Budget Appropriations, before Reserve for Uncollected Taxes		
					25,466,043.75		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy		
					110,515,500.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT		
Prior Year		Current Year	% Change (+/-)		126,597,862.00		
0.435		0.443	1.84%		Reserve for Uncollected Taxes (RUT)		
					1,602,504.58		
<u>Comparison - Municipal Purposes Tax Levy</u>					Total Amount to be Raised by Taxes		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	128,200,366.58		
\$17,339,858.65		\$17,684,866.58	1.99%	\$345,007.93			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					% of Tax Collections used to Calculate RUT		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	98.75%		
\$500.74		\$509.95	1.84%	\$9.21			
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					40A:4-41c(1) 3 Year Average		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2023		
					119,561,485.33		
					Total Tax Levy, CY 2023		
					122,048,246.14		
					% of Taxes Collected, CY 2023		
					97.96%		
					Delinquent Taxes - December 31, 2023		
					2,344,181.21		

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	-55.39%	(\$1,339,956.00)	\$2,419,268.00	\$1,079,312.00	\$800,000.00			\$22,825.00	\$256,487.00			
08	Local Revenue	16.19%	\$561,753.89	\$3,470,366.11	\$4,032,120.00	\$2,445,017.00	\$75,000.00		\$71,750.00	\$1,440,353.00			
09	State Aid (without offsetting appropriation)	6.17%	\$106,620.66	\$1,728,771.34	\$1,835,392.00	\$1,835,392.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	15.66%	\$102,905.79	\$657,163.44	\$760,069.23	\$760,069.23							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-82.84%	(\$2,794,498.56)	\$3,373,302.08	\$578,803.52	\$578,803.52							
08	Other Special Items	-11.58%	(\$181,967.43)	\$1,571,542.43	\$1,389,575.00	\$1,164,400.00	\$225,175.00						
15	Receipts from Delinquent Taxes	172.89%	\$1,140,388.76	\$659,611.24	\$1,800,000.00	\$1,800,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	8.84%	\$1,436,469.86	\$16,248,396.72	\$17,684,866.58	\$17,684,866.58							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	-0.01%	(\$146.60)	\$1,198,529.60	\$1,198,383.00		\$1,198,383.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$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	\$0.00								
	Total	-3.09%	(\$968,429.63)	\$31,326,950.96	\$30,358,521.33	\$27,068,548.33	\$1,498,558.00	\$0.00	\$94,575.00	\$1,696,840.00	\$0.00	\$0.00	\$0.00

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	11.00	6.00	93.47%	\$1,811,945.00	\$1,938,530.00	\$3,750,475.00	\$1,815,465.00		\$355,000.00		\$83,425.00	\$1,496,585.00			
21	Land-Use Administration	4.00		17.22%	\$75,500.00	\$438,500.00	\$514,000.00	\$514,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			3.77%	\$130,247.00	\$3,450,753.00	\$3,581,000.00	\$3,581,000.00								
25	Public Safety	43.00	6.00	-0.86%	(\$35,277.00)	\$4,091,752.00	\$4,056,475.00	\$4,056,475.00								
26	Public Works	26.00	1.00	-5.38%	(\$140,000.00)	\$2,600,000.00	\$2,460,000.00	\$2,460,000.00								
27	Health and Human Services	5.00	4.00	-22.61%	(\$128,300.00)	\$567,500.00	\$439,200.00	\$439,200.00								
28	Parks and Recreation	3.00		5.16%	\$10,500.00	\$203,500.00	\$214,000.00	\$214,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-82.14%	(\$2,791,103.56)	\$3,397,978.08	\$606,874.52	\$5,750.00	\$601,124.52							
31	Utilities and Bulk Purchases			-5.94%	(\$37,800.00)	\$636,000.00	\$598,200.00	\$598,200.00								
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									
36	Statutory Expenditures			2.79%	\$67,230.00	\$2,408,180.00	\$2,475,410.00	\$2,469,910.00				\$1,300.00	\$4,200.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	4.00	2.00	34.96%	\$329,898.79	\$943,534.44	\$1,273,433.23	\$1,273,433.23								
43	Court and Public Defender	2.00	2.00	0.18%	\$450.00	\$253,550.00	\$254,000.00	\$254,000.00								
44	Capital			-37.31%	(\$250,000.00)	\$670,000.00	\$420,000.00	\$400,000.00					\$20,000.00			
45	Debt			5.56%	\$427,614.00	\$7,684,335.00	\$8,111,949.00	\$6,782,486.00		\$1,143,558.00		\$9,850.00	\$176,055.00			
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			32.40%	\$392,132.11	\$1,210,372.47	\$1,602,504.58	\$1,602,504.58								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		98.00	21.00	-0.45%	(\$136,963.66)	\$30,495,484.99	\$30,358,521.33	\$26,467,423.81	\$601,124.52	\$1,498,558.00	\$0.00	\$94,575.00	\$1,696,840.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	1,257	\$92,714,400.00	2.32%	15A	Public Schools	17	\$60,723,200.00	9.72%
2	Residential	5,905	\$2,820,927,300.00	70.58%	15B	Other Schools	5	\$17,372,900.00	2.78%
3A/3B	Farm	849	\$257,162,900.00	6.43%	15C	Public Property	258	\$217,088,900.00	34.73%
4A	Commercial	172	\$510,578,700.00	12.78%	15D	Church and Charities	135	\$253,655,300.00	40.58%
4B	Industrial	24	\$305,490,700.00	7.64%	15E	Cemeteries & Graveyards	12	\$2,298,600.00	0.37%
4C	Apartments	7	\$4,690,000.00	0.12%	15F	Other Exempt	100	\$73,887,300.00	11.82%
5A/5B	Railroad	10	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$5,086,981.00	0.13%					
Total		8,225	\$3,996,650,981.00	100.00%					
Average Ratio (%), Assessed to True Value		82.29%							
Equalized Valuation, Taxable Properties		\$4,856,788,165.03							
Total # of property tax appeals filed in 2023		County Tax Board	35.00						
		State Tax Court	23.00						
Number of 2023 County Tax Board decisions appealed to Tax Court		5.00							
Number of pending property tax appeals in State Tax Court		19.00							
Amount paid out by municipality for tax appeals in 2023		\$0.00							

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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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	0.00	5.00	30,773.00	\$27,500.00		\$1,170.00	\$0.00	\$2,103.00
Supervisory Staff (Department Heads & Managers)	15.00	0.00	2,436,139.00	\$1,749,809.00	\$35,000.00	\$303,592.00	\$213,878.00	\$133,860.00
Police Officers (Including Superior Officers)	36.00	6.00	5,538,230.00	\$3,367,347.00	\$185,000.00	\$1,229,080.00	\$499,200.00	\$257,603.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				\$0.00	
All Other Union Employees not listed above	52.00	9.00	5,071,140.00	\$3,227,794.00	\$115,000.00	\$559,988.00	\$921,448.00	\$246,910.00
All Other Non-Union Employees not listed above	3.00	7.00	411,531.00	\$291,125.00	\$0.00	\$42,350.00	\$55,785.00	\$22,271.00
Totals	106.00	27.00	13,487,813.00	\$8,663,575.00	\$335,000.00	\$2,136,180.00	\$1,690,311.00	\$662,747.00

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	34.00	\$14,647.00	\$497,998.00	33.00	\$13,883.00	\$458,139.00
Parent & Child	3.00	\$25,590.00	\$76,770.00	2.00	\$53,925.00	\$107,850.00
Employee & Spouse (or Partner)	17.00	\$29,524.50	\$501,916.50	10.00	\$29,156.00	\$291,560.00
Family	31.00	\$38,460.25	\$1,192,267.75	41.00	\$35,124.00	\$1,440,084.00
Employee Cost Sharing Contribution (enter as negative - )			(\$573,375.30)			(\$520,146.00)
Subtotal	85.00		\$1,695,576.95	86.00		\$1,777,487.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0		\$0.00
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0		\$0.00
Family	0	\$0.00	\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	43	\$13,760.50	\$591,701.50	40	\$13,144.00	\$525,760.00
Parent & Child	2	\$31,584.00	\$63,168.00	1	\$29,035.00	\$29,035.00
Employee & Spouse (or Partner)	15	\$29,570.60	\$443,559.00	16	\$25,967.00	\$415,472.00
Family	7	\$46,231.00	\$323,617.00	8	\$40,742.00	\$325,936.00
Employee Cost Sharing Contribution (enter as negative - )			(\$175,629.00)			(\$142,381.00)
Subtotal	67.00		\$1,246,416.50	65.00		\$1,153,822.00
<b>GRAND TOTAL</b>	152.00		\$2,941,993.45	151.00		\$2,931,309.00

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)?
 

NO

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

NO

USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
												X	
DIRECTOR OF PUBLIC WORKS/ ADMINISTRATOR	28.00	\$15,000.00	15.00	\$8,135.00	-		-					X	
CFO/ TREASURER	48.00	\$15,000.00	48.00	\$24,400.00	-		-					X	
MUNICIPAL CLERK	-	\$0.00	1.00	\$50.00	-		-					X	
CHIEF OF POLICE	29.00	\$15,000.00	20.00	\$14,044.00	24.00	\$16,778.00	-					X	
DIRECTOR OF RECREATION	11.00	\$4,365.00	15.00	\$5,815.00	-		-					X	
TAX ASSESSOR	28.00	\$9,436.00	2.00	\$621.00	-		-					X	
TAX COLLECTOR	41.00	\$15,000.00	32.00	\$13,585.00	-		-					X	
MUNICIPAL COURT ADMINISTRATOR	51.00	\$15,000.00	337.00	\$13,187.00	-		-					X	
DIRECTOR OF COMMUNITY DEVELOPMENT	7.00	\$3,792.00	15.00	\$8,227.00	-		-					X	
HEALTH OFFICER	10.00	\$4,183.00	1.00	\$333.00	-		-					X	
ASSISTANT DIRECTOR PUBLIC WORKS	43.00	\$15,000.00	50.00	\$21,733.00	-		-					X	
FOREMAN (X2)	40.00	\$14,824.00	68.00	\$25,432.00	7.00	\$2,496.00	-					X	
UTILITY FOREMAN	12.00	\$3,755.00	1.00	\$257.00	1.00	\$410.00	-					X	
COMMUNICATIONS MANAGER	4.00	\$1,094.00	4.00	\$1,189.00	-		-					X	
HUMAN RESOURCE DIRECTOR	67.00	\$15,000.00	17.00	\$5,464.00	-		-					X	
MUNICIPAL CONSTRUCTION OFFICIAL	47.00	\$15,000.00	14.00	\$6,241.00	-		-					X	
DEPUTY COURT ADMINISTRATOR	35.00	\$10,469.00	26.00	\$9,049.00	-		-					X	
DEPUTY MUNICIPAL CLERK	15.00	\$3,540.00	2.00	\$482.00	-		-					X	
CWA	263.00	\$77,327.00	165.00	\$89,116.00	71.00	\$24,916.00	-				X		
DISPATCH	175.00	\$43,665.00	59.00	\$28,737.00	12.00	\$3,148.00	-				X		
PBA	308.00	\$92,070.00	285.00	\$92,136.00	415.00	\$149,532.00	-				X		
AFSCME	210.00	\$52,413.00	131.00	\$33,037.00	17.00	\$3,833.00	-				X		
SOA	165.00	\$64,117.00	115.00	\$63,236.00	212.00	\$119,972.00	-				X		
TOTALS (THIS PAGE ONLY)	1,637.00	\$505,050.00	1,423.00	\$464,506.00	759.00	\$321,085.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

## ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	1,637.00	\$505,050.00	1,423.00	\$464,506.00	759.00	\$321,085.00	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2023:		\$186,000.00			Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:				31.00				
Total Funds Appropriated in 2024:		\$1,000.00			Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:				67.00				

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

Gross Debt				Current Year Budget				2025 Budget		2026 Budget		All Additional Future Years' Budgets			
Deductions				Debt											
Local School Debt			\$0.00	Utility Fund - Principal	\$125,000.00	\$125,000.00	\$125,000.00	\$461,000.00							
Regional School Debt	\$25,354,062.00	\$25,354,062.00	\$0.00	Utility Fund - Interest	\$25,755.00	\$21,305.00	\$16,742.50	\$36,090.00							
				Bond Anticipation Notes - Principal	\$230,000.00										
				Bond Anticipation Notes - Interest	\$579,510.00										
Water	\$14,300.00	\$14,300.00	\$0.00	Bonds - Principal	\$6,131,000.00	\$6,000,000.00	\$5,965,000.00	\$23,312,000.00							
Sewer			\$0.00	Bonds - Interest	\$996,044.00	\$832,573.68	\$665,158.36	\$1,501,096.76							
				Loans & Other Debt - Principal											
				Loans & Other Debt - Interest											
				Total	\$8,087,309.00	\$6,978,878.68	\$6,771,900.86	\$25,310,186.76							
				Total Principal	\$6,486,000.00	\$6,125,000.00	\$6,090,000.00	\$23,773,000.00							
				Total Interest	\$1,601,309.00	\$853,878.68	\$681,900.86	\$1,537,186.76							
				% of Total Current Year Budget	26.64%										
				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											
				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)
