

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.273	\$3,603,970.74	28.24%	\$314.26
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$132,014.01	1.03%	\$11.51
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.044	\$584,936.00	4.58%	\$50.65
Regional School District	0.242	\$3,199,387.00	25.07%	\$278.57
County Purposes	0.350	\$4,614,294.27	36.16%	\$402.89
County Library	0.035	\$454,130.27	3.56%	\$40.29
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$171,956.21	1.35%	\$14.96
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	0.967	\$12,760,688.50	100.00%	\$1,113.13

Total Taxable Valuation as of	October 1, 2022	\$1,326,313,100.00
(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 (+/-)	
0.273	0.295	8.06%	

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,603,970.74	\$3,908,303.33	8.44%	\$304,332.59

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$314.26	\$339.58	8.06%	\$25.32

Current Year 2023 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,908,303.33
Municipal Library		
Municipal Open Space	ACTUAL	\$132,631.31
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$596,634.72
Regional School District	ESTIMATED	\$3,263,374.74
County Purposes	ESTIMATED	\$4,706,580.16
County Library	ESTIMATED	\$463,212.88
County Board of Health		
County Open Space	ESTIMATED	\$175,395.33
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$13,246,132.47

Revenue Anticipated, Excluding Tax Levy	1,359,535.89
Budget Appropriations, before Reserve for Uncollected Taxes	5,017,839.22
Total Non-Municipal Tax Levy	\$9,337,829.14
Amount to be Raised by Taxes - Before RUT	\$12,996,132.47
Reserve for Uncollected Taxes (RUT)	\$250,000.00
Total Amount to be Raised by Taxes	\$13,246,132.47

% of Tax Collections used to Calculate RUT	98.11%
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If % used exceeds the actual collection % then reference the statutory exception used	
Tax Collections - ACTUAL, as of Prior Year	
Total Tax Revenue, Collections CY 2022	12,777,055.33
Total Tax Levy, CY 2022	12,842,279.95
% of Taxes Collected, CY 2022	99.49%
Delinquent Taxes - December 31, 2022	
	\$64,424.59

Sheet UFB-1

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/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	0.19%	\$1,266.35	\$680,329.26	\$681,595.61	\$555,000.00			\$126,595.61				
08	Local Revenue	-0.57%	(\$11,554.65)	\$2,012,204.65	\$2,000,650.00	\$479,650.00			\$1,521,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$6,239.98	\$105,628.00	\$111,867.98	\$111,867.98							
08	Uniform Construction Code Fees	-19.05%	(\$14,115.40)	\$74,115.40	\$60,000.00	\$60,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
03	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.63%	(\$106,164.15)	\$109,863.12	\$3,698.97	\$3,698.97							
08	Other Special Items	-82.01%	(\$398,130.55)	\$485,449.49	\$87,318.94	\$87,318.94							
15	Receipts from Delinquent Taxes	31.67%	\$14,913.97	\$47,086.03	\$62,000.00	\$62,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.83%	\$70,377.08	\$3,837,926.25	\$3,908,303.33	\$3,908,303.33							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.14%	(\$182.66)	\$132,813.97	\$132,631.31		\$132,631.31						
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	-5.84%	(\$437,350.03)	\$7,485,416.17	\$7,048,066.14	\$5,267,839.22	\$132,631.31	\$0.00	\$1,647,595.61	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	4.00	3.00	-35.83%	(\$299,486.12)	\$835,915.08	\$536,428.96	\$403,797.65							
21	Land-Use Administration	1.00	0.00	-40.81%	(\$21,717.77)	\$53,217.77	\$31,500.00	\$11,500.00	\$132,631.31						
22	Uniform Construction Code	0.00	1.00	1.78%	\$186.08	\$10,443.30	\$10,629.38	\$10,629.38							
23	Insurance	0.00	0.00	8.80%	\$34,786.13	\$395,506.16	\$430,292.29	\$428,532.28							
25	Public Safety	10.00	2.00	1.38%	\$15,669.98	\$1,297,639.48	\$1,243,309.46	\$1,242,326.00	\$983.46						
26	Public Works	9.00	1.00	-1.38%	(\$25,184.13)	\$1,824,074.78	\$1,798,890.65	\$760,657.00	\$2,715.51		\$1,035,518.14				
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00							
28	Parks and Recreation	1.00	63.00	1.21%	\$5,378.44	\$444,212.06	\$449,590.50	\$449,590.50							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
31	Utilities and Bulk Purchases	0.00	0.00	-10.45%	(\$16,739.70)	\$160,214.00	\$143,474.30	\$143,474.30							
32	Landfill / Solid Waste Disposal	0.00	0.00	0.08%	\$65.86	\$78,292.87	\$78,358.73	\$78,358.73							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures	0.00	0.00	16.60%	\$94,418.00	\$568,623.08	\$663,041.08	\$573,945.85			\$89,095.23				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
42	Shared Services	0.00	2.00	1.00%	\$1,765.87	\$177,008.30	\$178,774.17	\$178,774.17							
43	Court and Public Defender	0.00	2.00	0.88%	\$195.67	\$22,504.33	\$22,500.00	\$22,500.00							
44	Capital	0.00	0.00	59.13%	\$265,500.00	\$449,000.00	\$714,500.00	\$502,500.00			\$212,000.00				
45	Debt	0.00	0.00	21.10%	\$85,178.83	\$403,597.79	\$488,776.62	\$176,054.39			\$312,722.23				
46	Deferred Charges	0.00	0.00	-100.00%	(\$485,449.49)	\$485,449.49	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
Total		25.00	74.00	-4.67%	(\$345,432.35)	\$7,396,998.49	\$7,051,566.14	\$5,264,140.25	\$3,698.97	\$132,631.31	\$0.00	\$1,651,095.61	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	48	\$35,065,000.00	2.64%	15A Public Schools			0.00%
2 Residential	1,177	\$1,276,138,800.00	96.22%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	58	\$21,580,200.00	45.34%
4A Commercial	26	\$15,109,300.00	1.14%	15D Church and Charities	5	\$22,850,500.00	48.01%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	3	\$3,167,900.00	6.66%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,251	\$1,326,313,100.00	100.00%	Total	66	\$47,598,600.00	100.00%
Average Ratio (%), Assessed to True Value		77.58%		Percentage of Exempt vs. Non-Exempt Properties		3.59%	
Equalized Valuation, Taxable Properties		\$1,709,606,986.34					
Total # of property tax appeals filed in 2022		County Tax Board					
		State Tax Court					
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
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

Long Term Tax Exemptions

Sheet U/FB-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	0.00	3.00	24,300.00	\$22,500.00	\$0.00	\$0.00	\$0.00	\$1,800.00
Supervisory Staff (Department Heads & Managers)	4.00	0.00	474,620.55	\$366,419.00	\$17,571.30	\$35,554.85	\$24,356.18	\$30,719.22
Police Officers (Including Superior Officers)	9.00	2.00	1,658,199.46	\$950,226.00	\$100,942.00	\$306,232.00	\$216,706.02	\$84,093.44
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	12.00	69.00	1,578,966.38	\$976,219.00	\$149,889.00	\$122,831.15	\$239,938.59	\$90,088.64
Totals	25.00	74.00	3,736,086.39	\$2,315,364.00	\$268,402.30	\$464,618.00	\$481,000.79	\$206,701.30

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

Active Employees - Health Benefits - Annual Cost						
	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
Single Coverage	11.00	\$14,278.44	\$157,062.84	6.00	\$11,969.28	\$71,815.68
Parent & Child	0.00		\$0.00	1.00	\$21,425.04	\$21,425.04
Employee & Spouse (or Partner)	4.00	\$28,556.88	\$114,227.52	6.00	\$23,938.56	\$143,631.36
Family	6.00	\$39,836.88	\$239,021.28	5.00	\$33,394.32	\$166,971.60
Employee Cost Sharing Contribution (enter as negative -)			(\$92,522.91)			(\$79,590.66)
Subtotal	21.00		\$417,788.73	18.00		\$324,253.02
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			\$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
GRAND TOTAL	21.00		\$417,788.73	18.00		\$324,253.02

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)?

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

YES
YES

USER FRIENDLY BUDGET SECTION

**Legal basis for benefit
(check applicable items)**

[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)
