

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.359	\$2,877,577.14	52.96%	\$413.25	Municipal Purpose Tax	ACTUAL	\$3,053,118.69
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	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	0.052	\$419,739.00	7.72%	\$59.86	Local School District	ESTIMATED	\$440,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.221	\$1,773,555.64	32.64%	\$254.40	County Purposes	ESTIMATED	\$1,842,563.08
County Library	0.017	\$133,205.17	2.45%	\$19.57	County Library	ESTIMATED	\$138,533.38
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$229,714.94	4.23%	\$33.38	County Open Space	ESTIMATED	\$238,903.54
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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	70.74%	\$561,000.00	\$793,000.00	\$1,354,000.00	\$1,338,000.00			\$16,000.00				
08	Local Revenue	-8.39%	(\$208,358.78)	\$2,482,778.78	\$2,274,420.00	\$1,997,420.00			\$277,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$11,580.84	\$196,033.00	\$207,613.84	\$207,613.84							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-3.45%	(\$9,696.02)	\$281,021.52	\$271,325.50	\$271,325.50							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-16.19%	(\$9,249.37)	\$57,122.66	\$47,873.29	\$47,873.29							
08	Other Special Items	-41.35%	(\$154,996.03)	\$374,861.61	\$219,865.58	\$219,865.58							
15	Receipts from Delinquent Taxes	147.46%	\$27,708.80	\$18,791.20	\$46,500.00	\$46,500.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.53%	\$104,072.29	\$2,949,046.40	\$3,053,118.69	\$3,053,118.69							
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	4.50%	\$322,061.73	\$7,152,655.17	\$7,474,716.90	\$7,181,716.90	\$0.00	\$0.00	\$293,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Water Sewer	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility				
20	General Government	2.00	9.00	12.72%	\$69,470.00	\$546,325.00	\$615,795.00	\$615,795.00								
21	Land-Use Administration	0.00	2.00	21.88%	\$20,535.00	\$93,850.00	\$114,385.00	\$114,385.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			22.64%	\$205,401.00	\$907,100.00	\$1,112,501.00	\$1,112,501.00								
25	Public Safety	12.00	6.00	2.18%	\$30,722.21	\$1,408,128.45	\$1,438,850.66	\$1,428,250.00	\$10,600.66							
26	Public Works	7.00	1.00	7.02%	\$62,000.42	\$882,645.21	\$944,645.63	\$614,373.00	\$42,272.63			\$288,000.00				
27	Health and Human Services			13.26%	\$2,400.00	\$18,100.00	\$20,500.00	\$20,500.00								
28	Parks and Recreation		110.00	25.77%	\$188,000.00	\$729,500.00	\$917,500.00	\$917,500.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
31	Utilities and Bulk Purchases			-2.66%	(\$7,025.00)	\$264,450.00	\$257,425.00	\$257,425.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			8.94%	\$51,218.00	\$572,903.00	\$624,121.00	\$624,121.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.17%	\$275.00	\$23,550.00	\$23,825.00	\$23,825.00								
43	Court and Public Defender		1.00	3.74%	\$1,980.00	\$53,000.00	\$54,980.00	\$54,980.00								
44	Capital			119.42%	\$310,500.00	\$260,000.00	\$570,500.00	\$565,500.00				\$5,000.00				
45	Debt			0.60%	\$3,865.00	\$644,135.00	\$648,000.00	\$648,000.00								
46	Deferred Charges			-100.00%	(\$166,250.00)	\$166,250.00	\$0.00	\$0.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			3.62%	\$4,387.99	\$121,300.62	\$125,688.61	\$125,688.61								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		21.00	129.00	11.61%	\$777,479.62	\$6,697,237.28	\$7,474,716.90	\$7,128,843.61	\$52,873.29	\$0.00	\$0.00	\$293,000.00	\$0.00	\$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, 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	6	\$3,475,000.00	0.38%	15A Public Schools			0.00%
2 Residential	298	\$879,364,200.00	95.04%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	11	\$29,767,200.00	89.46%
4A Commercial	27	\$35,330,600.00	3.82%	15D Church and Charities	2	\$3,506,200.00	10.54%
4B Industrial	1	\$3,248,600.00	0.35%	15E Cemeteries & Graveyards			0.00%
4C Apartments	3	\$3,827,900.00	0.41%	15F Other Exempt			0.00%
5A/5B Railroad	4		0.00%				
6A/6B Business Personal Property			0.00%				
Total	339	\$925,246,300.00	100.00%	Total	13	\$33,273,400.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				3.60%			
Total # of property tax appeals filed in 2022							
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	Taxes if Billed in Full 2022 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

[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	0.00	3.00	5,604.46	\$4,750.00		\$491.08		\$363.38
Supervisory Staff (Department Heads & Managers)	3.00	3.00	607,615.21	\$399,088.48		\$92,390.12	\$85,606.34	\$30,530.27
Police Officers (Including Superior Officers)	8.00	0.00	1,294,683.72	\$761,889.00	\$50,000.00	\$290,028.22	\$130,656.99	\$62,109.51
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	10.00	123.00	1,811,034.28	\$1,253,858.31	\$42,000.00	\$74,058.90	\$341,983.91	\$99,133.16
Totals	21.00	129.00	3,718,937.67	\$2,419,585.79	\$92,000.00	\$456,968.32	\$558,247.24	\$192,136.32

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	7.00	\$17,251.35	\$120,759.45	8.00	\$14,987.16	\$119,897.28
Parent & Child	3.00	\$38,179.36	\$114,538.08	2.00	\$24,068.26	\$48,136.52
Employee & Spouse (or Partner)	0.00	\$36,635.40	\$0.00	4.00	\$31,190.16	\$124,760.64
Family	9.00	\$46,124.28	\$415,118.52	7.00	\$38,923.80	\$272,466.60
Employee Cost Sharing Contribution (enter as negative -)			(\$133,804.24)			(\$123,229.76)
Subtotal	19.00		\$516,611.81	21.00		\$442,031.28
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	6	\$8,419.60	\$50,517.60	6	\$6,468.36	\$38,810.16
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	8	\$15,855.93	\$126,847.44	6	\$11,526.18	\$69,157.08
Family	4	\$34,281.57	\$137,126.28	3	\$25,752.80	\$77,258.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	18.00		\$314,491.32	15.00		\$185,225.64
GRAND TOTAL	37.00		\$831,103.13	36.00		\$627,256.92

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

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	634.00	\$83,220.00	X		
Non Union	470.00	\$39,865.00		X	
Totals	1104.00	\$123,085.00			
Total Funds Reserved as of end of 2022		\$0.00			
Total Funds Appropriated in 2023		\$0.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2024 Budget 2025 Budget All Additional Future Years' Budgets				
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
Utility Fund Debt				Bonds - Principal	\$380,000.00	\$405,000.00	\$415,000.00	\$4,990,000.00
Water Sewer			\$0.00	Bonds - Interest	\$267,735.00	\$249,535.00	\$230,050.00	\$1,154,500.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$647,735.00	\$654,535.00	\$645,050.00	\$6,144,500.00
Municipal Purposes				Total Principal	\$380,000.00	\$405,000.00	\$415,000.00	\$4,990,000.00
Debt Authorized (BNI)	\$180,179.85		\$180,179.85	Total Interest	\$267,735.00	\$249,535.00	\$230,050.00	\$1,154,500.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	8.67%			
Bonds Outstanding	\$6,190,000.00		\$6,190,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$6,370,179.85	\$0.00	\$6,370,179.85					

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)
