

[illegible]

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<b><u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u></b>				
	<b><u>Calendar Year</u></b>	<b><u>Calendar Year</u></b>	<b><u>% of</u></b>	<b><u>Avg Residential</u></b>
	<b><u>Tax Rate</u></b>	<b><u>Tax Levy</u></b>	<b><u>Total Levy</u></b>	<b><u>Taxpayer Impact</u></b>
Municipal Purpose Tax	1.013	\$22,423,241.43	29.63%	\$2,028.62
Municipal Library	0.035	\$796,587.47	1.05%	\$70.09
Municipal Open Space	0.005	\$110,730.75	0.15%	\$10.01
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	1.621	\$35,867,913.00	47.39%	\$3,246.20
Regional School District			0.00%	\$0.00
County Purposes	0.702	\$15,537,680.92	20.53%	\$1,405.82
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$949,809.05	1.25%	\$86.11
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.419</b>	<b>\$75,685,962.62</b>	<b>100.00%</b>	<b>\$6,846.86</b>

Total Taxable Valuation as of	October 1, 2021	<u>\$2,213,939,203.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$200,259.00</u>

### Prior Year to Current Year Comparison

Prior Year	Current Year	% Change (+/-)
1.013	1.012	-0.10%

### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,423,241.43	\$22,558,684.36	0.60%	\$135,442.93

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,028.62	\$2,026.62	-0.10%	(\$2.00)

**Sheet UFB-1**

<u>Current Year 2022 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$22,558,684.36
Municipal Library	ACTUAL	\$834,606.00
Municipal Open Space	ACTUAL	\$111,432.46
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$36,585,271.26
Regional School District		
County Purposes	ESTIMATED	\$15,848,434.54
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$968,805.23
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$76,907,233.85
Revenue Anticipated, Excluding Tax Levy		14,054,259.67
Budget Appropriations, before Reserve for Uncollected Taxes		36,848,941.52
Total Non-Municipal Tax Levy		\$53,513,943.49
Amount to be Raised by Taxes - Before RUT		\$76,308,625.34
Reserve for Uncollected Taxes (RUT)		\$1,153,608.51
Total Amount to be Raised by Taxes		\$77,462,233.85
% of Tax Collections used to Calculate RUT		98.51%
If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Total Tax Revenue, Collections CY 2021		75,114,087.74
Total Tax Levy, CY 2021		75,837,866.51
% of Taxes Collected, CY 2021		99.05%
Delinquent Taxes - December 31, 2021		\$533,439.85

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	60.45%	\$2,772,076.90	\$4,585,370.00	\$7,357,446.90	\$5,123,500.00			\$2,233,946.90				
08	Local Revenue	11.20%	\$1,531,208.69	\$13,669,738.21	\$15,200,946.90	\$822,000.00			\$14,378,946.90				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,009,241.00	\$2,009,241.00	\$2,009,241.00							
08	Uniform Construction Code Fees	-0.25%	(\$1,842.00)	\$726,842.00	\$725,000.00	\$725,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	12.04%	\$99,848.55	\$829,148.45	\$928,997.00	\$928,997.00							
08	Additional Revenue Offset by Appropriations	-0.03%	(\$288.36)	\$1,040,288.36	\$1,040,000.00	\$1,040,000.00							
10	Public and Private Revenue	-90.03%	(\$1,188,339.58)	\$1,319,865.74	\$131,526.16	\$131,526.16							
08	Other Special Items	-4.47%	(\$143,122.24)	\$3,199,117.75	\$3,055,995.51	\$3,055,995.51							
15	Receipts from Delinquent Taxes	-39.79%	(\$396,501.61)	\$996,501.61	\$600,000.00	\$600,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.14%	(\$259,503.60)	\$22,818,187.96	\$22,558,684.36	\$22,558,684.36							
07	Minimum Library Tax	4.77%	\$38,018.53	\$796,587.47	\$834,606.00	\$834,606.00							
54	Open Space Levy Tax	0.63%	\$701.71	\$110,730.75	\$111,432.46		\$111,432.46						
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	4.71%	\$2,452,256.99	\$52,101,619.30	\$54,553,876.29	\$37,829,550.03	\$111,432.46	\$0.00	\$16,612,893.80	\$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	13.00	5.00	4.53%	\$161,354.71	\$3,565,431.75	\$3,726,786.46	\$1,965,354.00		\$111,432.46		\$1,650,000.00				
21 Land-Use Administration	1.00		-13.01%	(\$15,200.00)	\$116,800.00	\$101,600.00	\$101,600.00								
22 Uniform Construction Code	5.00	2.00	-6.60%	(\$41,463.64)	\$628,000.00	\$586,536.36	\$586,536.36								
23 Insurance			2.86%	\$88,000.00	\$3,077,001.00	\$3,165,001.00	\$3,165,001.00								
25 Public Safety	47.00	34.00	-3.77%	(\$231,977.84)	\$6,154,785.75	\$5,922,807.91	\$5,920,673.82	\$2,134.09							
26 Public Works	37.00		-4.81%	(\$634,323.92)	\$13,185,665.99	\$12,551,342.07	\$3,582,950.00	\$129,392.07			\$8,839,000.00				
27 Health and Human Services			-3.59%	(\$700.00)	\$19,500.00	\$18,800.00	\$18,800.00								
28 Parks and Recreation	21.00	97.00	4.71%	\$161,872.00	\$3,436,400.00	\$3,598,272.00	\$3,598,272.00								
29 Education (including Library)	6.00	10.00	4.77%	\$38,018.53	\$796,587.47	\$834,606.00	\$834,606.00								
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			6.71%	\$59,200.00	\$882,800.00	\$942,000.00	\$942,000.00								
32 Landfill / Solid Waste Disposal			-15.18%	(\$230,000.00)	\$1,515,000.00	\$1,285,000.00	\$1,285,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			5.31%	\$161,210.00	\$3,034,290.00	\$3,195,500.00	\$2,882,500.00				\$313,000.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			46.04%	\$458,462.18	\$995,684.00	\$1,454,146.18	\$1,454,146.18								
43 Court and Public Defender			-100.00%	(\$296,500.00)	\$296,500.00	\$0.00									
44 Capital			45.95%	\$795,000.00	\$1,730,000.00	\$2,525,000.00	\$750,000.00				\$1,775,000.00				
45 Debt			-1.70%	(\$191,100.00)	\$11,270,100.00	\$11,079,000.00	\$9,409,000.00				\$1,670,000.00				
46 Deferred Charges			-72.23%	(\$468,053.40)	\$647,976.00	\$179,922.60	\$47,976.00				\$131,946.60				
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			15.69%	\$156,472.36	\$997,136.15	\$1,153,608.51	\$1,153,608.51								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	130.00	148.00	-0.06%	(\$29,729.02)	\$52,349,658.11	\$52,319,929.09	\$37,698,023.87	\$131,526.16	\$111,432.46	\$0.00	\$14,378,946.60	\$0.00	\$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	370	\$62,067,900.00	2.80%
2 Residential	6,718	\$1,342,855,900.00	60.50%
3A/3B Farm	45	\$3,957,800.00	0.18%
4A Commercial	271	\$376,375,800.00	16.96%
4B Industrial	44	\$343,686,500.00	15.48%
4C Apartments	7	\$80,153,900.00	3.61%
5A/5B Railroad	8	\$5,541,000.00	0.25%
6A/6B Business Personal Property	1	\$4,841,403.00	0.22%
Total	7,464	\$2,219,480,203.00	100.00%

Average Ratio (%), Assessed to True Value	92.54%
Equalized Valuation, Taxable Properties	\$2,398,400,910.96

Total # of property tax appeals filed in 2021	County Tax Board	23.00
	State Tax Court	6.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		6.00

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	14	\$43,792,000.00	12.68%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	277	\$177,580,000.00	51.41%
15D Church and Charities	27	\$18,507,600.00	5.36%
15E Cemeteries & Graveyards	2	\$1,170,400.00	0.34%
15F Other Exempt	73	\$104,393,200.00	30.22%

Total	393	\$345,443,200.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	15.56%
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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	2	\$846,502.00	\$53,305,600.00	\$1,822,518.46
I Dwelling Exemption	7		\$99,900.00	\$3,415.58
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>9</b>	<b>846,502.00</b>	<b>53,405,500.00</b>	<b>1,825,934.05</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	55,325.00	\$50,000.00		\$1,500.00		\$3,825.00
Supervisory Staff (Department Heads & Managers)	12.00	3.00	1,739,930.00	\$1,100,000.00		\$175,780.00	\$380,000.00	\$84,150.00
Police Officers (Including Superior Officers)	47.00	9.00	8,403,672.50	\$4,790,000.00	\$125,000.00	\$1,592,675.00	\$1,520,000.00	\$375,997.50
Fire Fighters (Including Superior Officers)	0.00	27.00	1,092,647.50	\$1,015,000.00				\$77,647.50
All Other Union Employees not listed above	42.00		6,318,283.50	\$3,800,000.00	\$279,000.00	\$607,240.00	\$1,320,000.00	\$312,043.50
All Other Non-Union Employees not listed above	29.00	104.00	3,534,451.77	\$1,915,086.36	\$37,000.00	\$306,030.80	\$1,127,000.00	\$149,334.61
Totals	130.00	148.00	21,144,310.27	\$12,670,086.36	\$441,000.00	\$2,683,225.80	\$4,347,000.00	\$1,002,998.11

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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	45.00	\$11,651.33	\$524,309.85	34.00	\$11,295.47	\$384,045.98
Parent & Child	15.00	\$20,997.02	\$314,955.30	15.00	\$20,964.66	\$314,469.90
Employee & Spouse (or Partner)	15.00	\$22,037.18	\$330,557.70	19.00	\$23,029.43	\$437,559.17
Family	42.00	\$32,662.96	\$1,371,844.32	40.00	\$32,055.20	\$1,282,208.00
Employee Cost Sharing Contribution (enter as negative - )			(\$542,494.74)			(\$362,742.46)
Subtotal	117.00		\$1,999,172.43	108.00		\$2,055,540.59
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	32	\$7,110.08	\$227,522.56	31	\$6,358.59	\$197,116.29
Parent & Child	3	\$14,396.24	\$43,188.72	2	\$13,720.32	\$27,440.64
Employee & Spouse (or Partner)	42	\$15,206.27	\$638,663.34	40	\$13,481.98	\$539,279.20
Family	20	\$33,973.62	\$679,472.40	16	\$25,924.78	\$414,796.48
Employee Cost Sharing Contribution (enter as negative - )			(\$53,752.68)			(\$28,626.00)
Subtotal	97.00		\$1,535,094.34	89.00		\$1,150,006.61
GRAND TOTAL	214.00		\$3,534,266.77	197.00		\$3,205,547.20

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

Yes

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

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

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
PBA UNION	1002.27	\$380,901.91	X		
AFSCME PW UNION	262.80	\$65,167.28	X		
PBA SUPERVISOR OFFICER	281.64	\$45,000.00	X		
NON UNION PERSONNEL	529.77	\$129,282.93		X	
CHIEF OF POLICE	64.36	\$15,000.00			X
TAX COLLECTOR	0.00			X	
ZONING OFFICIAL	4.57	\$1,067.84		X	
CONSTRUCTION OFFICIAL	1.62	\$665.74		X	
REGISTERED MUNICIPAL CLERK / ADMINISTRATOR	17.94	\$7,177.15		X	
CHIEF FINANCE OFFICER	8.84	\$5,027.96		X	
PUBLIC WORK MANAGER	8.81	\$4,005.81		X	
<b>Totals</b>	2182.62	\$653,296.62			
<b>Total Funds Reserved as of end of 2021</b>					
<b>Total Funds Appropriated in 2022</b>					

### 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	\$11,125,000.00	\$11,125,000.00	\$0.00	Utility Fund - Principal	\$1,383,182.43	\$1,164,248.87	\$1,136,189.52	\$5,521,449.96
Regional School Debt			\$0.00	Utility Fund - Interest	\$248,859.36	\$203,980.46	\$171,158.66	\$481,618.64
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$8,000.00			
Water & Sewer	\$19,312,017.68	\$19,312,017.68	\$0.00	Bonds - Principal	\$6,550,671.60	\$6,657,374.30	\$6,937,747.70	\$49,774,267.55
			\$0.00	Bonds - Interest	\$2,670,826.86	\$2,375,468.28	\$2,086,897.56	\$6,828,156.28
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$10,861,540.25	\$10,401,071.91	\$10,331,993.44	\$62,605,492.43
Municipal Purposes				Total Principal	\$7,933,854.03	\$7,821,623.17	\$8,073,937.22	\$55,295,717.51
Debt Authorized (BNI)	\$399,765.50		\$399,765.50	Total Interest	\$2,927,686.22	\$2,579,448.74	\$2,258,056.22	\$7,309,774.92
Notes Outstanding	\$3,310,750.00		\$3,310,750.00	% of Total Current Year Budget	20.76%			
Bonds Outstanding	\$69,920,062.00	\$19,548,901.01	\$50,371,160.99					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$104,067,595.18	\$49,985,918.69	\$54,081,676.49					
Population (2020 census)	21,677				Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Per Capita Gross Debt	\$4,800.83				Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Net Debt	\$2,494.89				Rating		AA-	
				Year of Last Rating		2019		
3 Year Average Property Valuation		\$2,426,139,437.00				Mark "X" if Municipality has no bond rating		
Net Debt as % of 3 Year Average Property Valuation		2.23%						
				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]