

[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	0.790	\$11,349,400.00	20.06%	\$909.38	Municipal Purpose Tax	ESTIMATED	\$11,608,167.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.028	\$400,000.00	0.71%	\$32.23	Municipal Open Space	ESTIMATED	\$400,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.165	\$2,367,109.00	4.18%	\$189.93	Fire Districts (total levies)	ESTIMATED	\$2,342,922.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.470	\$35,472,235.00	62.71%	\$2,843.27	Local School District	ESTIMATED	\$36,536,400.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.414	\$5,941,133.84	10.50%	\$476.56	County Purposes	ESTIMATED	\$6,089,654.79
County Library	0.039	\$549,521.60	0.97%	\$44.89	County Library		\$563,259.64
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$490,132.27	0.87%	\$39.14	County Open Space		\$502,385.58
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.940	\$56,569,531.71	100.00%	\$4,535.41	Total ESTIMATED amount to be raised by taxes		\$58,042,789.01
Total Taxable Valuation as of October 1, 2023					\$1,436,142,273.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$115,112.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)				
0.790		0.790	0.00%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$11,349,400.00		\$11,608,167.00	2.28%	\$258,767.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$909.38		\$909.38	0.00%	\$0.00			
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	Utility	Utility	Utility	Utility	Utility
08	Surplus	17.31%	\$858,600.00	\$4,961,400.00	\$5,820,000.00	\$4,900,000.00			\$920,000.00				
08	Local Revenue	-27.22%	(\$1,790,736.91)	\$6,578,008.74	\$4,787,271.83	\$1,128,271.83			\$3,659,000.00				
09	State Aid (without offsetting appropriation)	5.40%	\$73,106.23	\$1,354,665.48	\$1,427,771.71	\$1,427,771.71							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-40.81%	(\$206,845.42)	\$506,845.42	\$300,000.00	\$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-15.36%	(\$2,105,879.25)	\$13,714,046.25	\$11,608,167.00	\$11,608,167.00							
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	-11.70%	(\$3,171,755.35)	\$27,114,965.89	\$23,943,210.54	\$19,364,210.54	\$0.00	\$0.00	\$4,579,000.00	\$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	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	24.00	9.00	11.47%	\$496,868.00	\$4,331,076.00	\$4,827,944.00	\$1,451,944.00				\$3,376,000.00				
21	Land-Use Administration	1.00	1.00	11.67%	\$13,824.00	\$118,462.00	\$132,286.00	\$132,286.00								
22	Uniform Construction Code	1.00	4.00	16.12%	\$49,677.00	\$308,232.00	\$357,909.00	\$357,909.00								
23	Insurance			1.84%	\$36,020.00	\$1,953,080.00	\$1,989,100.00	\$1,989,100.00								
25	Public Safety	29.00	16.00	8.49%	\$373,522.63	\$4,399,676.80	\$4,773,199.43	\$4,657,806.00	\$115,393.43							
26	Public Works	16.00		-5.74%	(\$168,419.27)	\$2,934,633.38	\$2,766,214.11	\$2,562,379.00	\$203,835.11							
27	Health and Human Services			10.93%	\$6,968.00	\$63,732.00	\$70,700.00	\$70,700.00								
28	Parks and Recreation	2.00	1.00	5.98%	\$5,339.00	\$89,300.00	\$94,639.00	\$94,639.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			4.76%	\$36,000.00	\$757,000.00	\$793,000.00	\$793,000.00								
32	Landfill / Solid Waste Disposal			20.58%	\$198,000.00	\$962,000.00	\$1,160,000.00	\$1,160,000.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			-3.62%	(\$76,037.31)	\$2,103,037.31	\$2,027,000.00	\$1,814,000.00				\$213,000.00				
37	Judgements			-100.00%	(\$30,000.00)	\$30,000.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	1.00	0.74%	\$1,494.14	\$203,068.86	\$204,563.00	\$204,563.00								
44	Capital			-15.41%	(\$163,000.00)	\$1,058,000.00	\$895,000.00	\$100,000.00				\$795,000.00				
45	Debt			26.92%	\$350,124.00	\$1,300,532.00	\$1,650,656.00	\$1,455,656.00				\$195,000.00				
46	Deferred Charges			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-3.91%	(\$89,000.00)	\$2,279,000.00	\$2,190,000.00	\$2,190,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		75.00	32.00	4.55%	\$1,041,380.19	\$22,901,830.35	\$23,943,210.54	\$19,044,982.00	\$319,228.54	\$0.00	\$0.00	\$4,579,000.00	\$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, 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	195	\$13,341,800.00	0.91%	15A	Public Schools	11	\$33,923,400.00	30.31%
2	Residential	5,316	\$1,124,743,200.00	76.58%	15B	Other Schools	4	\$10,378,100.00	9.27%
3A/3B	Farm	3	\$482,900.00	0.03%	15C	Public Property	106	\$35,626,300.00	31.84%
4A	Commercial	147	\$177,908,900.00	12.11%	15D	Church and Charities	19	\$13,452,000.00	12.02%
4B	Industrial	31	\$80,711,700.00	5.50%	15E	Cemeteries & Graveyards	3	\$123,800.00	0.11%
4C	Apartments	3	\$71,535,200.00	4.87%	15F	Other Exempt	79	\$18,403,300.00	16.45%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$73.00	0.00%					
Total		5,696	\$1,468,723,773.00	100.00%	Total		222	\$111,906,900.00	100.00%
Average Ratio (%), Assessed to True Value		67.09%							
Equalized Valuation, Taxable Properties		\$2,189,184,338.95							
Total # of property tax appeals filed in 2023		County Tax Board	0.00						
		State Tax Court	1.00						
Number of 2023 County Tax Board decisions appealed to Tax Court		1.00							
Number of pending property tax appeals in State Tax Court		2.00							
Amount paid out by municipality for tax appeals in 2023		\$0.00							

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemption:</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
NA					NA					NA					NA				
Total Long Term Exemptions - Column Totals		0.00	0.00	0.00	Total Long Term Exemptions - Column Totals		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Totals		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Totals		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00

**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		0.00					
Supervisory Staff (Department Heads & Managers)	7.00		1,023,600.16	\$628,838.63	\$28,056.84	\$110,738.48	\$207,860.05	\$48,106.16
Police Officers (Including Superior Officers)	29.00		5,619,547.31	\$2,836,541.98	\$598,531.95	\$1,036,472.44	\$931,005.48	\$216,995.46
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	31.00		3,046,248.08	\$1,531,693.52	\$87,369.19	\$269,731.23	\$1,040,279.59	\$117,174.55
All Other Non-Union Employees not listed above	5.00		509,731.85	\$275,338.64	\$2,400.00	\$48,487.13	\$162,442.67	\$21,063.41
Totals	72.00	0.00	10,199,127.40	\$5,272,412.77	\$716,357.98	\$1,465,429.29	\$2,341,587.79	\$403,339.58

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

YES

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	20.00	\$13,716.00	\$274,320.00	21.00	\$13,068.00	\$274,428.00
Parent & Child	6.00	\$24,648.00	\$147,888.00	5.00	\$23,388.00	\$116,940.00
Employee & Spouse (or Partner)	6.00	\$27,432.00	\$164,592.00	5.00	\$26,148.00	\$130,740.00
Family	26.00	\$38,268.00	\$994,968.00	25.00	\$36,456.00	\$911,400.00
Employee Cost Sharing Contribution (enter as negative -)			(\$291,378.05)			(\$295,705.68)
Subtotal	58.00		\$1,290,389.95	56.00		\$1,137,802.32
<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	25	\$6,500.00	\$162,500.00	5	\$21,395.88	\$106,979.40
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	2	\$20,999.88	\$41,999.76
Family			\$0.00	1	\$10,500.00	\$10,500.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$162,500.00	8.00		\$159,479.16
GRAND TOTAL	83.00		\$1,452,889.95	64.00		\$1,297,281.48

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

NO

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

	Gross Days or Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Organization/Individuals Eligible for Benefit					
CWA	855.08	\$73,169.99	X		
POLICE	1420.16	\$274,726.23	X		
SUPERIOR OFFICER'S	254.72	\$46,806.16	X		
NON-UNION	149.39	\$15,069.23		X	
POLICE CHIEF	237.00	\$31,750.00		X	
SUPERVISORS/MANAGEMENT	726.46	\$102,833.12		X	
Totals (This Page Only)	3642.81	\$544,354.73			

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days or Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals (This Page Only)	0.00	\$0.00			

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability (4)

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

Gross Debt Deductions Net Debt				Current Year Budget 2025 Budget 2026 All Additional Future Years' Budgets				
Local School Debt	\$25,017,000.00	\$25,017,000.00	\$0.00	Utility Fund - Principal	\$152,152.30	\$152,152.30	\$107,152.30	\$919,947.40
Regional School Debt			\$0.00	Utility Fund - Interest	\$37,502.09	\$35,981.26	\$45,000.00	\$735,000.00
				Bond Anticipation Notes - Principal	\$203,000.00			
				Bond Anticipation Notes - Interest	\$262,800.00			
				Bonds - Principal	\$883,800.00	\$1,000,000.00	\$1,000,000.00	\$3,000,000.00
				Bonds - Interest	\$106,056.00	\$105,000.00	\$114,000.00	\$1,481,000.00
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total	\$1,645,310.39	\$1,293,133.56	\$1,266,152.30	\$6,135,947.40
				Total Principal	\$1,238,952.30	\$1,152,152.30	\$1,107,152.30	\$3,919,947.40
				Total Interest	\$406,358.09	\$140,981.26	\$159,000.00	\$2,216,000.00
				% of Total Current Year Budget	6.87%			
				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		2019		
				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)
