

[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	0.223	\$4,293,015.39	8.96%	\$1,213.35	Municipal Purpose Tax	ESTIMATED	\$4,964,318.08
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.060	\$1,158,146.13	2.42%	\$326.46	Municipal Open Space	ACTUAL	\$1,273,984.11
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.127	\$2,433,070.00	5.08%	\$691.01	Fire Districts (total levies)	ESTIMATED	\$2,739,793.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.780	\$34,345,717.00	71.68%	\$9,685.00	Local School District	ESTIMATED	\$35,032,631.34
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.239	\$4,609,083.24	9.62%	\$1,300.40	County Purposes	ESTIMATED	\$4,587,518.47
County Library	0.017	\$333,430.32	0.70%	\$92.50	County Library	ESTIMATED	\$340,098.93
County Board of Health	0.005	\$91,801.10	0.19%	\$27.21	County Board of Health	ESTIMATED	\$93,637.13
County Open Space	0.034	\$653,006.31	1.36%	\$184.99	County Open Space	ESTIMATED	\$666,066.44
Other County Levies (total)			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					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)							
Sheet UFB-1					Delinquent Taxes - December 31, 2023		

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	-13.33%	(\$400,000.00)	\$3,000,000.00	\$2,600,000.00	\$2,600,000.00							
08	Local Revenue	-59.04%	(\$496,527.04)	\$841,027.04	\$344,500.00	\$344,500.00							
09	State Aid (without offsetting appropriation)	5.25%	\$46,954.62	\$894,964.02	\$941,918.64	\$941,918.64							
08	Uniform Construction Code Fees	-15.10%	(\$101,569.00)	\$672,569.00	\$571,000.00	\$571,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	172.25%	\$163,393.26	\$94,857.79	\$258,251.05	\$258,251.05							
08	Other Special Items	-43.62%	(\$161,815.49)	\$370,992.75	\$209,177.26	\$209,177.26							
15	Receipts from Delinquent Taxes	-21.18%	(\$107,465.45)	\$507,465.45	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-17.40%	(\$1,045,711.76)	\$6,010,029.84	\$4,964,318.08	\$4,964,318.08							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	6.14%	\$73,677.82	\$1,200,306.59	\$1,273,984.41		\$1,273,984.41						
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	-14.92%	(\$2,029,063.04)	\$13,598,212.48	\$11,569,149.44	\$10,295,165.03	\$1,273,984.41	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	11.00	5.00	6.95%	\$75,750.00	\$1,089,800.00	\$1,165,550.00	\$1,165,550.00								
21	Land-Use Administration	1.00		11.74%	\$12,500.00	\$106,500.00	\$119,000.00	\$119,000.00								
22	Uniform Construction Code	3.00	3.00	3.86%	\$21,900.00	\$567,100.00	\$589,000.00	\$589,000.00								
23	Insurance			11.01%	\$99,000.00	\$899,000.00	\$998,000.00	\$998,000.00								
25	Public Safety			-17.53%	(\$5,236.80)	\$29,866.20	\$24,629.40	\$24,629.40								
26	Public Works	13.00	1.00	-1.92%	(\$21,263.06)	\$1,104,841.31	\$1,083,578.25	\$1,083,578.25								
27	Health and Human Services			12.89%	\$2,500.00	\$19,400.00	\$21,900.00	\$21,900.00								
28	Parks and Recreation	1.00		-15.06%	(\$16,400.00)	\$108,900.00	\$92,500.00	\$92,500.00								
29	Education (including Library)			-93.16%	(\$3,403.78)	\$3,653.78	\$250.00	\$250.00								
30	Unclassified			-4.61%	(\$42,278.66)	\$916,337.77	\$874,059.11	\$25,450.00		\$848,609.11						
31	Utilities and Bulk Purchases			3.19%	\$8,800.00	\$275,700.00	\$284,500.00	\$284,500.00								
32	Landfill / Solid Waste Disposal			4.15%	\$16,000.00	\$386,000.00	\$402,000.00	\$402,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			22.50%	\$75,093.56	\$333,774.44	\$408,868.00	\$408,868.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			39.43%	\$107,800.00	\$273,400.00	\$381,200.00	\$381,200.00								
43	Court and Public Defender	1.00	3.00	10.92%	\$15,500.00	\$142,000.00	\$157,500.00	\$157,500.00								
44	Capital			-20.18%	(\$320,881.10)	\$1,590,000.00	\$1,269,118.90	\$1,269,118.90								
45	Debt			1.19%	\$33,611.25	\$2,813,488.75	\$2,847,100.00	\$2,421,725.00		\$425,375.00						
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			8.76%	\$68,478.74	\$781,916.74	\$850,395.48	\$850,395.48								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		30.00	12.00	1.11%	\$127,470.15	\$11,441,678.99	\$11,569,149.14	\$10,295,165.03	\$0.00	\$1,273,984.11	\$0.00	\$0.00	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	211	\$25,926,000.00	1.22%
2 Residential	3,129	\$1,702,493,260.00	80.25%
3A/3B Farm	602	\$94,185,800.00	4.44%
4A Commercial	98	\$88,227,300.00	4.16%
4B Industrial	6	\$205,641,800.00	9.69%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,913,498.00	0.23%
Total	4,047	\$2,121,387,658.00	100.00%
Average Ratio (%), Assessed to True Value		73.65%	
Equalized Valuation, Taxable Properties		\$2,880,363,418.87	
Total # of property tax appeals filed in 2023		County Tax Board	1.00
		State Tax Court	2.00
Number of 2023 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		10.00	
Amount paid out by municipality for tax appeals in 2023		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$43,016,600.00	28.47%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	242	\$83,349,700.00	55.16%
15D Church and Charities	13	\$8,084,800.00	5.35%
15E Cemeteries & Graveyards	4	\$1,222,800.00	0.81%
15F Other Exempt	30	\$15,428,200.00	10.21%
Total	293	\$151,102,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		7.12%	

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	43,000.00	\$43,000.00				
Supervisory Staff (Department Heads & Managers)	6.00		637,580.00	\$497,000.00		\$36,580.00	\$104,000.00	
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	16.00	6.00	1,717,500.00	\$1,028,000.00	\$65,000.00	\$178,500.00	\$446,000.00	
All Other Non-Union Employees not listed above	4.00	9.00	713,200.00	\$525,400.00		\$15,800.00	\$172,000.00	
Totals	26.00	20.00	3,111,280.00	\$2,093,400.00	\$65,000.00	\$230,880.00	\$722,000.00	\$0.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$16,000.00	\$160,000.00	10.00	\$14,000.00	\$140,000.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	6.00	\$32,000.00	\$192,000.00	5.00	\$29,000.00	\$145,000.00
Family	6.00	\$44,000.00	\$264,000.00	6.00	\$40,000.00	\$240,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$100,000.00)			(\$90,000.00)
Subtotal	22.00		\$516,000.00	21.00		\$435,000.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$8,000.00	\$64,000.00	6	\$5,000.00	\$30,000.00
Parent & Child	0	\$0.00	\$0.00	2	\$24,000.00	\$48,000.00
Employee & Spouse (or Partner)	7	\$21,000.00	\$147,000.00	7	\$19,000.00	\$133,000.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,200.00)			(\$2,800.00)
Subtotal	15.00		\$207,800.00	15.00		\$208,200.00
GRAND TOTAL	37.00		\$723,800.00	36.00		\$643,200.00

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)?

YES

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

YES

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year				2025		2026		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$15,460,000.00	\$15,460,000.00	\$0.00	Utility Fund - Principal									
Regional School Debt			\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal	\$100,000.00								
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest									
			\$0.00	Bonds - Principal	\$1,700,000.00	\$2,025,000.00	\$1,345,000.00	\$12,915,000.00					
			\$0.00	Bonds - Interest	\$621,725.00	\$714,975.00	\$613,350.00	\$2,727,550.00					
			\$0.00	Loans & Other Debt - Principal									
			\$0.00	Loans & Other Debt - Interest									
			\$0.00										
				Total	\$2,421,725.00	\$2,739,975.00	\$1,958,350.00	\$15,642,550.00					
<u>Municipal Purposes</u>													
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,800,000.00	\$2,025,000.00	\$1,345,000.00	\$12,915,000.00					
Notes Outstanding			\$0.00	Total Interest	\$621,725.00	\$714,975.00	\$613,350.00	\$2,727,550.00					
Bonds Outstanding	\$18,816,954.00		\$18,816,954.00	% of Total Current Year Budget	20.93%								
Loans and Other Debt	\$825,550.00		\$825,550.00										
				Description		Debt Not Listed Above							
Total (Current Year)				\$35,102,504.00		\$15,460,000.00		\$19,642,504.00					
				Total Guarantees - Governmental									
				Total Guarantees - Other									
				Total Capital/Equipment Leases									
				Total Other									
Population (2020 census)				10,376									
Per Capita Gross Debt				\$3,383.05									
Per Capita Net Debt				\$1,893.07									
3 Year Average Property Valuation				\$2,360,554,122.33									
Net Debt as % of 3 Year Average Property Valuation				0.83%									
				Bond Rating		Moody's		Standard & Poors		Fitch			
				Rating									
				Year of Last Rating									
				Mark "X" if Municipality has no bond rating		X							
				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)
