



## **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.452	\$19,650,478.91	17.04%	\$2,218.75	Municipal Purpose Tax	ACTUAL	\$19,791,131.00
Municipal Library	0.034	\$1,516,614.09	1.32%	\$166.90	Municipal Library	ACTUAL	\$1,532,568.00
Municipal Open Space	0.021	\$912,965.00	0.79%	\$103.08	Municipal Open Space	ACTUAL	\$919,499.38
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	1.871	\$81,337,053.00	70.55%	\$9,184.23	Local School District	ESTIMATED	\$82,963,794.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.267	\$11,590,532.52	10.05%	\$1,310.63	County Purposes	ESTIMATED	\$12,054,798.28
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$286,116.03	0.25%	\$34.36	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
 Total (Calendar Year 2021 Budget)	2.652	\$115,293,759.55	100.00%	\$13,017.95	Total ESTIMATED amount to be raised by taxes		\$117,261,790.66
 Total Taxable Valuation as of	October 1, 2021	<u>\$4,378,568,478.00</u>			Revenue Anticipated, Excluding Tax Levy		20,063,499.11
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		38,564,843.11
Current Year Average Residential Assessment		<u>\$490,873.00</u>			Total Non-Municipal Tax Levy		\$95,938,091.66
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$114,439,435.66
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$2,822,355.00
Prior Year		Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$117,261,790.66
0.452			-100.00%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		97.59%
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$19,650,478.91		\$19,791,131.00	0.72%	\$140,652.09	If % used exceeds the actual collection % then		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					reference the statutory exception used		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$2,218.75		\$0.00	-100.00%	(\$2,218.75)			
<u>Tax Collections - ACTUAL as of Prior Year</u>							
Total Tax Revenue, Collections CY 2021							115,071,375.33
Total Tax Levy, CY 2021							
% of Taxes Collected, CY 2021							0.00%
Delinquent Taxes - December 31, 2021							\$580,256.50

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**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	Utility
08	Surplus	0.91%	\$61,124.00	\$6,712,582.00	\$6,773,706.00	\$6,773,706.00								
08	Local Revenue	3.09%	\$306,407.75	\$9,900,423.25	\$10,206,831.00	\$10,206,831.00								
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,847,005.00	\$1,847,005.00	\$1,847,005.00								
08	Uniform Construction Code Fees	-100.00%	(\$458,095.00)	\$458,095.00	\$0.00									
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>														
11	Shared Services Agreements	-3.35%	(\$7,074.20)	\$211,074.20	\$204,000.00	\$204,000.00								
08	Additional Revenue Offset by Appropriations	204.19%	\$306,737.75	\$150,219.36	\$456,957.11	\$456,957.11								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00									
08	Other Special Items	-100.00%	(\$297,985.26)	\$297,985.26	\$0.00									
15	Receipts from Delinquent Taxes	-4.39%	(\$26,378.49)	\$601,378.49	\$575,000.00	\$575,000.00								
<b><i>Amount to be raised by taxation</i></b>														
07	Local Tax for Municipal Purposes	0.72%	\$140,652.09	\$19,650,478.91	\$19,791,131.00	\$19,791,131.00								
07	Minimum Library Tax	1.05%	\$15,953.91	\$1,516,614.09	\$1,532,568.00	\$1,532,568.00								
54	Open Space Levy Tax	0.72%	\$6,534.38	\$912,965.00	\$919,499.38		\$919,499.38							
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									
<b>Total</b>		0.11%	\$47,876.93	\$42,258,820.56	\$42,306,697.49	\$41,387,198.11	\$919,499.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

**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	15.00	9.00	20.86%	\$433,416.29	\$2,077,276.00	\$2,510,692.29	\$2,107,553.00	\$403,139.29							
21 Land-Use Administration	2.00	1.00	20.62%	\$51,505.00	\$249,755.00	\$301,260.00	\$301,260.00								
22 Uniform Construction Code	4.00	5.00	6.05%	\$21,350.00	\$353,000.00	\$374,350.00	\$374,350.00								
23 Insurance			-2.77%	(\$143,318.00)	\$5,182,226.00	\$5,038,908.00	\$5,038,908.00								
25 Public Safety	42.00	5.00	1.92%	\$110,902.00	\$5,761,740.00	\$5,872,642.00	\$5,870,871.00	\$1,771.00							
26 Public Works	31.00	6.00	4.72%	\$302,055.00	\$6,403,275.00	\$6,705,330.00	\$6,705,330.00								
27 Health and Human Services	7.00	12.00	-6.72%	(\$43,780.00)	\$651,666.00	\$607,886.00	\$607,886.00								
28 Parks and Recreation	16.00	28.00	6.18%	\$147,938.00	\$2,392,797.00	\$2,540,735.00	\$2,540,735.00								
29 Education (including Library)			1.05%	\$15,953.91	\$1,516,614.09	\$1,532,568.00	\$1,532,568.00								
30 Unclassified			113.08%	\$60,500.00	\$53,500.00	\$114,000.00	\$114,000.00								
31 Utilities and Bulk Purchases			-0.80%	(\$6,800.00)	\$845,100.00	\$838,300.00	\$838,300.00								
32 Landfill / Solid Waste Disposal			-34.94%	(\$243,832.18)	\$697,879.00	\$454,046.82	\$402,000.00	\$52,046.82							
35 Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36 Statutory Expenditures			2.37%	\$62,113.00	\$2,625,435.00	\$2,687,548.00	\$2,687,548.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.21%	\$8,500.09	\$4,080,499.91	\$4,089,000.00	\$4,089,000.00								
43 Court and Public Defender	4.00	4.00	0.14%	\$520.00	\$360,332.00	\$360,852.00	\$360,852.00								
44 Capital			41.72%	\$920,250.00	\$2,205,750.00	\$3,126,000.00	\$3,126,000.00								
45 Debt			0.21%	\$2,951.00	\$1,397,674.00	\$1,400,625.00	\$1,400,625.00								
46 Deferred Charges			-97.65%	(\$416,000.00)	\$426,000.00	\$10,000.00	\$10,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$2,822,355.00	\$2,822,355.00	\$2,822,355.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	121.00	70.00	3.20%	\$1,284,224.11	\$40,102,974.00	\$41,387,198.11	\$40,930,241.00	\$456,957.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

### 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	345	\$42,022,900.00	0.96%
2 Residential	7,362	\$3,613,837,000.00	82.53%
3A/3B Farm	54	\$6,716,100.00	0.15%
4A Commercial	276	\$382,076,700.00	8.73%
4B Industrial	58	\$160,340,600.00	3.66%
4C Apartments	15	\$167,776,200.00	3.83%
5A/5B Railroad	3	\$264,500.00	0.01%
6A/6B Business Personal Property	1	\$5,829,678.00	0.13%
<b>Total</b>	<b>8,114</b>	<b>\$4,378,863,678.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	94.55%
Equalized Valuation, Taxable Properties	\$4,631,267,771.55

Total # of property tax appeals filed in 2021	County Tax Board	24.00
	State Tax Court	18.00
Number of 2021 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		43.00
Amount paid out by municipality for tax appeals in 2021	\$1,628.33	

#### Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$287,417,900.00	60.22%
15B Other Schools			0.00%
15C Public Property	240	\$87,167,700.00	18.26%
15D Church and Charities	42	\$68,110,700.00	14.27%
15E Cemeteries & Graveyards	10	\$1,588,700.00	0.33%
15F Other Exempt	37	\$33,003,200.00	6.91%
<b>Total</b>	<b>337</b>	<b>\$477,288,200.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties **10.90%**

#### 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					
I Dwelling Exemption					
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>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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Sheet UFB-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		7.00	48,437.25	\$43,500.00		\$1,305.00		\$3,632.25
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,196,363.23	\$2,170,410.29		\$284,974.87	\$559,748.81	\$181,229.26
Police Officers (Including Superior Officers)	36.00		7,223,809.28	\$4,235,720.00	\$345,000.00	\$1,469,794.84	\$1,092,392.19	\$80,902.25
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	68.00	22.00	6,142,453.95	\$4,332,528.71	\$151,000.00	\$459,139.73	\$838,019.37	\$361,766.15
All Other Non-Union Employees not listed above		39.00	365,710.50	\$337,527.00				\$28,183.50
<b>Totals</b>	<b>122.00</b>	<b>69.00</b>	<b>16,976,774.22</b>	<b>\$11,119,686.00</b>	<b>\$496,000.00</b>	<b>\$2,215,214.44</b>	<b>\$2,490,160.37</b>	<b>\$655,713.41</b>

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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	44.00	\$12,360.00	\$543,840.00	32.00	\$11,719.13	\$375,012.16
Parent & Child	9.00	\$18,216.00	\$163,944.00	8.00	\$17,694.00	\$141,552.00
Employee & Spouse (or Partner)	22.00	\$27,444.00	\$603,768.00	24.00	\$26,489.50	\$635,748.00
Family	49.00	\$31,920.00	\$1,564,080.00	44.00	\$30,776.73	\$1,354,176.12
Employee Cost Sharing Contribution (enter as negative - )			(\$657,744.12)			(\$633,000.00)
<b>Subtotal</b>	<b>124.00</b>		<b>\$2,217,887.88</b>	<b>108.00</b>		<b>\$1,873,488.28</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	105	\$8,169.94	\$857,844.00	98	\$9,646.04	\$945,311.92
Parent & Child	10	\$19,188.00	\$191,880.00	11	\$18,709.09	\$205,799.99
Employee & Spouse (or Partner)	12	29,631	\$355,572.00	11	\$29,429.45	\$323,723.95
Family	14	\$31,831.71	\$445,644.00	15	\$31,375.20	\$470,628.00
Employee Cost Sharing Contribution (enter as negative - )			(\$74,712.00)			(\$25,000.00)
<b>Subtotal</b>	<b>141.00</b>		<b>\$1,776,228.00</b>	<b>135.00</b>		<b>\$1,920,463.86</b>
<b>GRAND TOTAL</b>	<b>265.00</b>		<b>\$3,994,115.88</b>	<b>243.00</b>		<b>\$3,793,952.14</b>

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**

**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)**

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

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## **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**

**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
