

[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	0.316	\$2,471,462.76	11.41%	\$890.19	Municipal Purpose Tax	ACTUAL	\$2,482,102.22						
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00						
Municipal Open Space	0.020	\$156,834.15	0.72%	\$56.34	Municipal Open Space	ACTUAL	\$156,853.56						
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture	ACTUAL	\$0.00						
Fire Districts (avg. rate/total levies)	0.265	\$2,069,268.00	9.55%	\$746.52	Fire Districts (total levies)	ACTUAL	\$2,410,491.00						
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00						
Local School District	1.699	\$13,296,003.00	61.36%	\$4,786.17	Local School District	ESTIMATED	\$13,561,923.06						
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District	ACTUAL	\$0.00						
County Purposes	0.395	\$3,093,490.26	14.28%	\$1,112.73	County Purposes	ESTIMATED	\$3,155,360.07						
County Library	0.039	\$304,450.37	1.41%	\$109.86	County Library	ESTIMATED	\$310,539.38						
County Board of Health	0.021	\$160,767.50	0.74%	\$59.16	County Board of Health	ESTIMATED	\$163,982.85						
County Open Space	0.015	\$115,281.34	0.53%	\$42.26	County Open Space	ESTIMATED	\$117,586.97						
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00						
Total (Calendar Year 2022 Budget)					2.770		\$21,667,557.38	100.00%	\$7,803.23	Total ESTIMATED amount to be raised by taxes	\$22,358,839.11		
Total Taxable Valuation as of October 1, 2022										\$784,267,800.00		Revenue Anticipated, Excluding Tax Levy	3,910,316.78
(To be used to calculate the current year tax rate)												Budget Appropriations, before Reserve for Uncollected Taxes	6,333,187.18
Current Year Average Residential Assessment										\$281,705.00		Total Non-Municipal Tax Levy	\$19,876,736.89
Prior Year to Current Year Comparison												Amount to be Raised by Taxes - Before RUT	\$22,299,607.29
Comparison - Municipal Purposes Tax Rate												Reserve for Uncollected Taxes (RUT)	\$59,231.82
Prior Year										Current Year		% Change (+/-)	
0.316										0.316		0.00%	
Comparison - Municipal Purposes Tax Levy												Total Amount to be Raised by Taxes	\$22,358,839.11
Prior Year										Current Year		% Change (+/-)	\$ Change (+/-)
\$2,471,462.76										\$2,482,102.22		0.43%	\$10,639.46
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												% of Tax Collections used to Calculate RUT	99.73%
Prior Year										Current Year		% Change (+/-)	\$ Change (+/-)
\$890.19										\$890.19		0.00%	\$0.00
Sheet UFB-1												If % used exceeds the actual collection % then reference the statutory exception used	
												Tax Collections - ACTUAL as of Prior Year	
												Total Tax Revenue, Collections CY 2022	21,671,742.07
												Total Tax Levy, CY 2022	21,714,492.34
												% of Taxes Collected, CY 2022	99.80%
												Delinquent Taxes - December 31, 2022	\$41.39



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	7.69%	\$55,000.00	\$715,000.00	\$770,000.00	\$770,000.00							
08	Local Revenue	-13.66%	(\$50,267.35)	\$367,923.83	\$317,656.48	\$317,656.48							
09	State Aid (without offsetting appropriation)	5.84%	\$26,419.88	\$452,322.00	\$478,741.88	\$478,741.88							
08	Uniform Construction Code Fees	-35.31%	(\$226,293.00)	\$640,893.00	\$414,600.00	\$414,600.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-49.80%	(\$433,967.61)	\$871,458.81	\$437,491.20	\$437,491.20							
08	Other Special Items	1.93%	\$31,965.26	\$1,656,715.51	\$1,688,680.77	\$1,474,327.22	\$214,353.55						
15	Receipts from Delinquent Taxes	-100.00%	(\$26,153.38)	\$26,153.38	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.82%	(\$46,085.26)	\$2,528,187.48	\$2,482,102.22	\$2,482,102.22							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.01%	\$19.41	\$156,834.15	\$156,853.56		\$156,853.56						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-9.01%	(\$669,362.05)	\$7,432,988.16	\$6,763,626.11	\$6,392,419.00	\$371,207.11	\$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	5.00	12.00	-8.24%	(\$111,621.23)	\$1,354,457.43	\$1,242,836.20	\$789,655.00	\$453,181.20							
21 Land-Use Administration	0.00	1.00	1.66%	\$595.00	\$35,875.00	\$36,470.00	\$36,470.00								
22 Uniform Construction Code	1.00	7.00	-1.61%	(\$6,700.00)	\$417,000.00	\$410,300.00	\$410,300.00								
23 Insurance	0.00	0.00	10.23%	\$52,424.00	\$512,582.00	\$565,006.00	\$565,006.00								
25 Public Safety	15.00	0.00	1.98%	\$22,550.00	\$1,141,150.00	\$1,163,700.00	\$1,163,700.00								
26 Public Works	0.00	2.00	-23.41%	(\$62,050.00)	\$265,050.00	\$203,000.00	\$203,000.00								
27 Health and Human Services	0.00	0.00	3.89%	\$180.00	\$4,630.00	\$4,810.00	\$4,810.00								
28 Parks and Recreation	0.00	0.00	-42.31%	(\$249,219.82)	\$589,036.79	\$339,816.97	\$15,000.00		\$324,816.97						
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified	0.00	0.00	47.70%	\$20,750.00	\$43,500.00	\$64,250.00	\$64,250.00								
31 Utilities and Bulk Purchases	0.00	0.00	21.70%	\$37,000.00	\$170,500.00	\$207,500.00	\$207,500.00								
32 Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35 Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures	0.00	0.00	14.19%	\$69,817.00	\$492,120.00	\$561,937.00	\$561,937.00								
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	0.00	38.43%	\$39,023.00	\$101,540.00	\$140,563.00	\$140,563.00								
43 Court and Public Defender	0.00	5.00	-26.94%	(\$14,850.00)	\$55,120.00	\$40,270.00	\$40,270.00								
44 Capital	0.00	0.00	-15.50%	(\$80,000.00)	\$516,000.00	\$436,000.00	\$410,000.00		\$26,000.00						
45 Debt	0.00	0.00	1.60%	\$20,253.79	\$1,262,681.33	\$1,282,935.12	\$1,262,544.98		\$20,390.14						
46 Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	-0.35%	(\$206.98)	\$59,438.80	\$59,231.82	\$59,231.82								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	21.00	27.00	-3.73%	(\$262,055.24)	\$7,025,681.35	\$6,763,626.11	\$5,939,237.80	\$453,181.20	\$371,207.11	\$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, 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	400	\$14,710,000.00	1.88%	15A Public Schools	3	\$42,474,000.00	15.91%
2 Residential	2,424	\$675,254,300.00	86.09%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	246	\$37,888,100.00	4.83%	15C Public Property	338	\$201,103,900.00	75.32%
4A Commercial	98	\$42,607,600.00	5.43%	15D Church and Charities	19	\$9,412,500.00	3.53%
4B Industrial	9	\$10,905,200.00	1.39%	15E Cemeteries & Graveyards	4	\$319,200.00	0.12%
4C Apartments	8	\$2,963,200.00	0.38%	15F Other Exempt	41	\$13,704,100.00	5.13%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	3,185	\$784,328,400.00	100.00%	Total	405	\$267,013,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
72.07%				34.04%			
\$1,088,286,943.25							
Total # of property tax appeals filed in 2022		County Tax Board	9.00				
		State Tax Court	0.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			1.00				
Amount paid out by municipality for tax appeals in 2022			\$433.33				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of	PILOT		Taxes if Billed in Full
	Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1	\$0.00	\$12,000.00	\$320.76
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	211	\$1,056,588.69	\$61,642,900.00	\$1,648,035.48
Total 5 Yr Exemptions/Abatements	212	1,056,588.69	61,654,900.00	1,648,356.24

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

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**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	5.00	5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	5.00	448,400.19	\$326,066.00	\$0.00	\$51,416.00	\$45,974.14	\$24,944.05
Police Officers (Including Superior Officers)	14.00	0.00	1,559,126.76	\$963,000.00	\$55,000.00	\$308,605.00	\$158,852.26	\$73,669.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	5.00	16.00	675,707.56	\$480,434.00	\$0.00	\$51,416.00	\$107,104.36	\$36,753.20
Totals	22.00	26.00	2,683,239.51	\$1,769,505.00	\$55,000.00	\$411,437.00	\$311,930.76	\$135,366.75

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	7.00	\$13,728.00	\$96,096.00	4.00	\$13,500.00	\$54,000.00
Parent & Child	2.00	\$19,296.00	\$38,592.00	1.00	\$18,912.00	\$18,912.00
Employee & Spouse (or Partner)	1.00	\$28,848.00	\$28,848.00	2.00	\$28,284.00	\$56,568.00
Family	6.00	\$33,816.00	\$202,896.00	8.00	\$33,156.00	\$265,248.00
Employee Cost Sharing Contribution (enter as negative - )			(\$74,381.65)			(\$75,020.92)
Subtotal	16.00		\$292,050.35	15.00		\$319,707.08
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
GRAND TOTAL	16.00		\$292,050.35	15.00		\$319,707.08

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**

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

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### 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	\$2,375,000.00	\$2,375,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Bond Anticipation Notes - Principal	\$214,690.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$46,543.54			
	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$583,242.22	\$598,242.22	\$613,242.22	\$623,242.22
	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$383,585.00	\$370,835.00	\$357,335.00	\$343,085.00
	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$34,484.22	\$34,484.22	\$34,484.22	\$34,484.12
	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00					
				Total	\$1,262,544.98	\$1,003,561.44	\$1,005,061.44	\$1,000,811.34
Municipal Purposes				Total Principal	\$832,416.44	\$632,726.44	\$647,726.44	\$657,726.34
Debt Authorized (BNI)	\$36,784,952.29	\$4,093,065.59	\$32,691,886.70	Total Interest	\$430,128.54	\$370,835.00	\$357,335.00	\$343,085.00
Notes Outstanding	\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	18.67%			
Bonds Outstanding	\$0.00	\$0.00	\$0.00					
Loans and Other Debt	\$0.00	\$0.00	\$0.00					
Total (Current Year)	\$39,159,952.29	\$6,468,065.59	\$32,691,886.70					
Population (2020 census)	8,421							
Per Capita Gross Debt	\$4,650.27							
Per Capita Net Debt	\$3,882.19							
3 Year Average Property Valuation		\$988,644,681.00						
Net Debt as % of 3 Year Average Property Valuation		3.31%						



**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

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USER FRIENDLY BUDGET SECTION - Notes

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