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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.891	\$28,511,000.00	21.79%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$639,800.00	0.49%	\$0.00
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	1.500	\$47,999,064.00	36.68%	\$0.00
Regional School District	0.669	\$21,416,688.00	16.37%	\$0.00
County Purposes	0.925	\$29,588,642.04	22.61%	\$0.00
County Library	0.061	\$1,937,448.33	1.48%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.024	\$759,989.33	0.58%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	4.090	\$130,852,631.70	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2020	<u>\$3,186,910,219.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$259,700.00</u>

Prior Year to Current Year Comparison

Prior Year	Current Year	% Change (+/-)
0.891	0.920	3.25%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$28,511,000.00	\$29,327,000.00	2.86%	\$816,000.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,389.24	#DIV/0!	\$2,389.24

Sheet UFB-1

<u>Current Year 2021 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$29,327,000.00
Municipal Library		
Municipal Open Space	ACTUAL	\$637,300.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$48,900,000.00
Regional School District	ESTIMATED	\$22,000,000.00
County Purposes	ESTIMATED	\$29,900,000.00
County Library	ESTIMATED	\$1,940,000.00
County Board of Health		
County Open Space	ESTIMATED	\$760,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$133,464,300.00
Revenue Anticipated, Excluding Tax Levy		14,225,000.00
Budget Appropriations, before Reserve for Uncollected Taxes		40,845,000.00
Total Non-Municipal Tax Levy		\$104,137,300.00
Amount to be Raised by Taxes - Before RUT		\$130,757,300.00
Reserve for Uncollected Taxes (RUT)		\$2,707,000.00
Total Amount to be Raised by Taxes		\$133,464,300.00
% of Tax Collections used to Calculate RUT		97.97%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2020		129,918,083.57
Total Tax Levy, CY 2020		131,267,977.88
% of Taxes Collected, CY 2020		98.97%
Delinquent Taxes - December 31, 2020		\$1,146,758.94

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	10.30%	\$366,500.00	\$3,559,200.00	\$3,925,700.00	\$3,844,000.00	\$47,700.00		\$34,000.00				
08	Local Revenue	5.80%	\$314,069.00	\$5,413,931.00	\$5,728,000.00	\$3,234,000.00	\$0.00		\$2,494,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$2,231,141.99	\$2,231,142.00	\$2,231,142.00							
08	Uniform Construction Code Fees	-13.73%	(\$67,626.45)	\$492,626.45	\$425,000.00	\$425,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-0.37%	(\$2,457.45)	\$664,117.45	\$661,660.00	\$661,660.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	4.46%	\$48,090.65	\$1,077,577.02	\$1,125,667.67	\$1,125,667.67							
08	Other Special Items	40.73%	\$481,647.29	\$1,182,452.71	\$1,664,100.00	\$1,588,100.00			\$76,000.00				
15	Receipts from Delinquent Taxes	-2.13%	(\$24,303.68)	\$1,139,734.01	\$1,115,430.33	\$1,115,430.33							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.41%	(\$723,901.30)	\$30,050,901.30	\$29,327,000.00	\$29,327,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.71%	(\$4,556.75)	\$641,856.75	\$637,300.00		\$637,300.00						
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	0.83%	\$387,461.32	\$46,453,538.68	\$46,841,000.00	\$43,552,000.00	\$685,000.00	\$0.00	\$2,604,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility
20 General Government	23.00	8.00	1.52%	\$40,000.00	\$2,633,500.00	\$2,673,500.00	\$2,673,500.00								
21 Land-Use Administration	4.00		0.46%	\$1,900.00	\$413,500.00	\$415,400.00	\$415,400.00								
22 Uniform Construction Code	2.00	2.00	19.54%	\$70,000.00	\$358,300.00	\$428,300.00	\$428,300.00								
23 Insurance			7.21%	\$401,000.00	\$5,565,000.00	\$5,966,000.00	\$5,716,000.00				\$250,000.00				
25 Public Safety	115.00	51.00	3.57%	\$456,351.57	\$12,771,755.33	\$13,228,106.90	\$11,960,100.00	\$1,268,006.90							
26 Public Works	32.00		2.55%	\$129,949.63	\$5,098,360.14	\$5,228,309.77	\$3,561,000.00	\$402,209.77			\$1,265,100.00				
27 Health and Human Services	4.00		-3.77%	(\$9,700.00)	\$257,300.00	\$247,600.00	\$247,600.00								
28 Parks and Recreation	4.00	2.00	2.57%	\$15,600.00	\$606,400.00	\$622,000.00	\$349,800.00	\$88,000.00	\$184,200.00						
29 Education (including Library)			-0.18%	(\$306.71)	\$166,295.04	\$165,988.33	\$165,988.33								
30 Unclassified			1.80%	\$9,000.00	\$500,000.00	\$509,000.00	\$509,000.00								
31 Utilities and Bulk Purchases			2.34%	\$38,000.00	\$1,625,500.00	\$1,663,500.00	\$1,663,500.00								
32 Landfill / Solid Waste Disposal			-6.57%	(\$75,000.00)	\$1,142,000.00	\$1,067,000.00	\$1,067,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			14.61%	\$610,935.00	\$4,181,300.00	\$4,792,235.00	\$4,694,535.00		\$11,800.00		\$85,900.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-0.31%	(\$2,130.00)	\$678,790.00	\$676,660.00	\$676,660.00								
43 Court and Public Defender	4.00	2.00	1.92%	\$5,849.45	\$304,550.55	\$310,400.00	\$310,400.00								
44 Capital			100.00%	\$130,000.00	\$130,000.00	\$260,000.00	\$235,000.00				\$25,000.00				
45 Debt			-2.56%	(\$154,500.00)	\$6,034,500.00	\$5,880,000.00	\$4,413,000.00		\$489,000.00		\$978,000.00				
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			4.96%	\$128,000.00	\$2,579,000.00	\$2,707,000.00	\$2,707,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	188.00	65.00	3.98%	\$1,794,948.94	\$45,046,051.06	\$46,841,000.00	\$41,793,783.33	\$1,758,216.67	\$685,000.00	\$0.00	\$2,604,000.00	\$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, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	349	\$52,227,100.00	1.64%	15A Public Schools	12	\$108,537,300.00	23.61%
2 Residential	8,680	\$2,254,200,401.00	70.73%	15B Other Schools	1	\$7,388,000.00	1.61%
3A/3B Farm	11	\$927,809.00	0.03%	15C Public Property	140	\$42,666,000.00	9.28%
4A Commercial	527	\$656,493,501.00	20.60%	15D Church and Charities	30	\$75,125,300.00	16.34%
4B Industrial	22	\$20,327,400.00	0.64%	15E Cemeteries & Graveyards	1	\$80,400.00	0.02%
4C Apartments	19	\$195,114,900.00	6.12%	15F Other Exempt	126	\$226,009,200.00	49.15%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$7,619,108.00	0.24%				
Total	9,609	\$3,186,910,219.00	100.00%	Total	310	\$459,806,200.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
88.04%				14.43%			
\$3,619,843,501.82							
Total # of property tax appeals filed in 2020		County Tax Board	131.00				
		State Tax Court	53.00				
Number of 2020 County Tax Board decisions appealed to Tax Court			5.00				
Number of pending property tax appeals in State Tax Court			132.00				
Amount paid out by municipality for tax appeals in 2020			\$11,014.04				

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 2020 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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	60,100.00	\$38,600.00	\$17,000.00	\$0.00	\$0.00	\$4,500.00
Supervisory Staff (Department Heads & Managers)	10.00		1,947,700.00	\$1,356,000.00	\$56,000.00	\$245,000.00	\$180,700.00	\$110,000.00
Police Officers (Including Superior Officers)	55.00	13.00	8,678,000.00	\$5,650,000.00	\$380,000.00	\$1,533,000.00	\$650,000.00	\$465,000.00
Fire Fighters (Including Superior Officers)	38.00		5,568,800.00	\$3,387,000.00	\$428,000.00	\$1,000,800.00	\$458,000.00	\$295,000.00
All Other Union Employees not listed above	80.00		8,566,200.00	\$5,483,200.00	\$589,000.00	\$765,800.00	\$1,261,300.00	\$466,900.00
All Other Non-Union Employees not listed above	5.00	47.00	1,370,900.00	\$1,117,000.00	\$13,000.00	\$55,400.00	\$95,000.00	\$90,500.00
Totals	188.00	65.00	26,191,700.00	\$17,031,800.00	\$1,483,000.00	\$3,600,000.00	\$2,645,000.00	\$1,431,900.00

Is the Local Government required to comply with NJSA 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	53.00	\$11,661.00	\$618,033.00	40.00	\$11,410.30	\$456,412.00
Parent & Child	16.00	\$20,318.00	\$325,088.00	15.00	\$19,688.88	\$295,333.20
Employee & Spouse (or Partner)	23.00	\$23,084.00	\$530,932.00	23.00	\$22,645.08	\$520,836.84
Family	64.00	\$31,994.00	\$2,047,616.00	65.00	\$31,305.84	\$2,034,879.60
Employee Cost Sharing Contribution (enter as negative -)			(\$910,360.00)			(\$875,000.00)
Subtotal	156.00		\$2,611,309.00	143.00		\$2,432,461.64
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	27	\$6,007.00	\$162,189.00	23	\$5,673.65	\$130,493.95
Parent & Child	6	\$14,548.00	\$87,288.00	5	\$12,565.28	\$62,826.40
Employee & Spouse (or Partner)	45	\$14,582.00	\$656,190.00	46	\$12,600.82	\$579,637.72
Family	31	\$25,735.00	\$797,785.00	29	\$23,932.11	\$694,031.19
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	109.00		\$1,703,452.00	103.00		\$1,466,989.26
GRAND TOTAL	265.00		\$4,314,761.00	246.00		\$3,899,450.90

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Chief of Police & Fire	202.00	\$43,887.00			x
Business Administrator	77.00	\$12,047.00			x
Chief Financial Officer	88.00	\$16,509.00		x	
Tax Collector	90.00	\$9,814.00	x		
Tax Assessor	102.00	\$14,490.00	x		
Municipal Clerk	39.00	\$4,814.00		x	
Construction Official	43.00	\$4,562.00	x		
Director of Economic & Community Development	27.00	\$3,859.00		x	
Director of Public Works	119.00	\$12,736.00		x	
Zoning Officer	20.00	\$1,822.00	x		
Senior Police Officers	641.00	\$91,473.00	x		
Police Sergeants	1207.00	\$151,463.00	x		
Police Officers	2150.00	\$182,271.00	x		
Public Works Department	2270.00	\$161,807.00	x		
Senior Fire Officers	1100.00	\$146,063.00	x		
Fire Lieutenants	968.00	\$118,858.00	x		
Fire Fighters	1411.00	\$118,701.00	x		
Emergency Medical Technicians	1920.00	\$158,253.00	x		
Municipal Employees & Supervisors	1873.00	\$137,807.00	x		
Other Non-Union Employees	305.00	\$16,770.00		x	
Totals	14652.00	\$1,408,006.00			
Total Funds Reserved as of end of 2020			\$0.00		
Total Funds Appropriated in 2021			\$95,000.00		

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2022 Budget	2023 Budget	All Additional Future Years' Budgets
			Deductions					
Local School Debt	\$2,825,000.00	\$2,825,000.00	\$0.00	Utility Fund - Principal	\$809,000.00	\$635,000.00	\$655,000.00	\$4,504,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$169,000.00	\$136,000.00	\$123,000.00	\$720,000.00
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$66,000.00			
Arts and Culture			\$0.00	Bonds - Principal	\$3,852,000.00	\$3,944,000.00	\$3,650,000.00	\$16,113,000.00
Sewer	\$7,717,750.00	\$7,043,766.80	\$673,983.20	Bonds - Interest	\$618,000.00	\$526,000.00	\$438,000.00	\$1,449,000.00
0			\$0.00	Loans & Other Debt - Principal	\$344,000.00	\$363,000.00	\$366,000.00	\$371,000.00
0			\$0.00	Loans & Other Debt - Interest	\$22,000.00	\$17,000.00	\$11,000.00	\$6,000.00
0			\$0.00					
0			\$0.00	Total	\$5,880,000.00	\$5,621,000.00	\$5,243,000.00	\$23,163,000.00
Municipal Purposes								
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Principal	\$5,005,000.00	\$4,942,000.00	\$4,671,000.00	\$20,988,000.00
Notes Outstanding	\$6,577,900.00	\$0.00	\$6,577,900.00	Total Interest	\$875,000.00	\$679,000.00	\$572,000.00	\$2,175,000.00
Bonds Outstanding	\$27,558,600.00	\$617,817.65	\$26,940,782.35	% of Total Current Year Budget	12.55%			
Loans and Other Debt	\$1,410,685.25	\$1,410,685.25	\$0.00					
Total (Current Year)	\$46,089,935.25	\$11,897,269.70	\$34,192,665.55					
Population (2010 census)	28,126							
Per Capita Gross Debt	\$1,638.69							
Per Capita Net Debt	\$1,215.70							
3 Yr. Average Property Valuation		\$3,653,058,584.33						
Net Debt as % of 3 Year Avg Property Valuation		0.94%						
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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)
