

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					
Calendar Year	Calendar Year	% of	Avg Residential		
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		
Municipal Purpose Tax	0.953	\$30,562,000.00	23.04%	\$2,501.24	
Municipal Library			0.00%	\$0.00	
Municipal Open Space	0.020	\$641,200.00	0.48%	\$52.49	
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	1.557	\$49,925,227.00	37.64%	\$4,086.50	
Regional School District	0.672	\$21,532,122.00	16.23%	\$1,763.73	
County Purposes	0.855	\$27,411,904.17	20.66%	\$2,244.03	
County Library	0.057	\$1,817,215.97	1.37%	\$149.60	
County Board of Health			0.00%	\$0.00	
County Open Space	0.024	\$762,365.55	0.57%	\$62.99	
Other County Levies (total)			0.00%	\$0.00	
Total (Calendar Year 2022 Budget)	4.138	\$132,652,034.69	100.00%	\$10,860.59	
Total Taxable Valuation as of	October 1, 2022	\$3,231,478,788.00			
(To be used to calculate the current year tax rate)					
Current Year Average Residential Assessment		\$262,460.00			
Prior Year to Current Year Comparison					
Comparison - Municipal Purposes Tax Rate					
Prior Year	Current Year	% Change (+/-)			
0.953	1.010	5.98%			
Comparison - Municipal Purposes Tax Levy					
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		
\$30,562,000.00	\$32,577,000.00	6.59%	\$2,015,000.00		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		
\$2,501.24	\$2,650.85	5.98%	\$149.60		
Sheet UFB-1					

Current Year 2023 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$32,577,000.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$646,200.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$50,700,000.00
Regional School District	ESTIMATED	\$22,000,000.00
County Purposes	ESTIMATED	\$27,815,000.00
County Library	ESTIMATED	\$1,820,000.00
County Board of Health		
County Open Space	ESTIMATED	\$765,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$136,323,200.00
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		46,493,000.00
Total Non-Municipal Tax Levy		\$103,746,200.00
Amount to be Raised by Taxes - Before RUT		\$133,862,200.00
Reserve for Uncollected Taxes (RUT)		\$2,461,000.00
Total Amount to be Raised by Taxes		\$136,323,200.00
% of Tax Collections used to Calculate RUT		
98.19%		
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		132,314,277.90
Total Tax Levy, CY 2022		133,347,897.11
% of Taxes Collected, CY 2022		99.22%
Delinquent Taxes - December 31, 2022		
\$1,011,336.95		

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
08	Surplus	-6.71%	(\$298,000.00)	\$4,442,800.00	\$4,144,800.00	\$4,000,000.00	\$61,800.00		\$83,000.00			
08	Local Revenue	-2.07%	(\$13,387.91)	\$5,478,387.91	\$5,365,000.00	\$2,891,000.00			\$2,474,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$131,807.02	\$2,231,142.00	\$2,362,949.02	\$2,362,949.02						
08	Uniform Construction Code Fees	-15.14%	(\$93,696.80)	\$618,696.80	\$525,000.00	\$525,000.00						
11	Special Revenue Items w/ Prior Written Consent											
	Shared Services Agreements	15.27%	\$95,726.76	\$626,703.24	\$722,430.00	\$722,430.00						
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00							
10	Public and Private Revenue	-59.40%	(\$2,167,804.83)	\$3,649,323.78	\$1,481,518.95	\$1,481,518.95						
08	Other Special Items	97.89%	\$1,796,728.69	\$1,835,371.31	\$3,632,100.00	\$3,529,100.00			\$103,000.00			
15	Receipts from Delinquent Taxes	30.81%	\$203,729.52	\$661,272.51	\$865,002.03	\$865,002.03						
	Amount to be raised by taxation											
07	Local Tax for Municipal Purposes	0.15%	\$48,148.28	\$32,528,851.72	\$32,577,000.00	\$32,577,000.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00							
54	Open Space Levy Tax	0.44%	\$2,862.65	\$643,337.35	\$646,200.00		\$646,200.00					
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00									
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00							
	Total	-0.75%	(\$393,886.62)	\$52,715,886.62	\$52,322,000.00	\$48,954,000.00	\$708,000.00	\$0.00	\$2,660,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	23.00	9.00	8.13%	\$227,600.00	\$2,798,300.00	\$3,025,900.00	\$3,021,900.00							
21	Land-Use Administration	4.00		-3.43%	(\$16,200.00)	\$471,800.00	\$455,600.00	\$455,600.00							
22	Uniform Construction Code	2.00	2.00	25.21%	\$106,800.00	\$423,700.00	\$530,500.00	\$530,500.00							
23	Insurance			22.38%	\$1,408,000.00	\$6,290,000.00	\$7,698,000.00	\$7,418,000.00							
25	Public Safety	111.00	50.00	0.30%	\$40,022.63	\$13,372,600.53	\$13,412,623.16	\$12,833,700.00			\$280,000.00				
26	Public Works	34.00		-23.39%	(\$1,573,395.21)	\$6,726,282.19	\$5,152,886.98	\$3,811,600.00			\$1,304,200.00				
27	Health and Human Services	4.00		12.45%	\$37,031.30	\$297,522.51	\$334,553.81	\$299,200.00							
28	Parks and Recreation	4.00	2.00	-25.74%	(\$199,900.00)	\$776,700.00	\$576,800.00	\$386,100.00	\$190,700.00						
29	Education (including Library)			31.00%	\$53,289.06	\$171,916.99	\$225,206.05	\$225,206.05							
30	Unclassified			-1.75%	(\$9,000.00)	\$515,000.00	\$506,000.00	\$506,000.00							
31	Utilities and Bulk Purchases			-6.83%	(\$142,000.00)	\$2,079,500.00	\$1,937,500.00	\$1,937,500.00							
32	Landfill / Solid Waste Disposal			8.16%	\$76,000.00	\$931,000.00	\$1,007,000.00	\$1,007,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			13.09%	\$648,080.00	\$4,949,650.00	\$5,597,730.00	\$5,494,930.00	\$12,000.00		\$90,800.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			14.11%	\$89,355.00	\$633,075.00	\$722,430.00	\$722,430.00							
43	Court and Public Defender	3.00	1.00	6.14%	\$15,726.20	\$256,073.80	\$271,800.00	\$271,800.00							
44	Capital			-9.87%	(\$179,330.00)	\$1,817,500.00	\$1,638,170.00	\$1,333,170.00			\$30,000.00				
45	Debt			17.20%	\$991,300.00	\$5,762,000.00	\$6,753,300.00	\$5,293,000.00	\$505,300.00		\$955,000.00				
46	Deferred Charges			-4.76%	(\$750.00)	\$15,750.00	\$15,000.00	\$15,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.24%	\$54,000.00	\$2,407,000.00	\$2,461,000.00	\$2,461,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		185.00	64.00	3.21%	\$1,626,628.98	\$50,695,371.02	\$52,322,000.00	\$46,965,466.05	\$708,000.00	\$0.00	\$2,660,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

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	328	\$49,605,400.00	1.54%	15A Public Schools	12	\$109,682,500.00	23.56%
2 Residential	8,683	\$2,278,939,800.00	70.52%	15B Other Schools	1	\$7,388,000.00	1.59%
3A/3B Farm	11	\$1,833,738.00	0.06%	15C Public Property	140	\$42,517,700.00	9.13%
4A Commercial	527	\$678,903,100.00	21.01%	15D Church and Charities	30	\$75,125,300.00	16.13%
4B Industrial	22	\$20,327,400.00	0.63%	15E Cemeteries & Graveyards	1	\$80,400.00	0.02%
4C Apartments	19	\$195,114,900.00	6.04%	15F Other Exempt	140	\$230,845,600.00	49.58%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$6,754,450.00	0.21%				
Total	9,591	\$3,231,478,788.00	100.00%	Total	324	\$465,639,500.00	100.00%
Average Ratio (%), Assessed to True Value		76.57%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$4,220,293,571.90		14.41%			
Total # of property tax appeals filed in 2022		County Tax Board	31.00				
		State Tax Court	23.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			5.00				
Number of pending property tax appeals in State Tax Court			65.00				
Amount paid out by municipality for tax appeals in 2022			\$33,272.73				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2022 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
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
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	101,600.00	\$38,600.00	\$17,000.00	\$2,500.00	\$39,200.00	\$4,300.00
Supervisory Staff (Department Heads & Managers)	11.00		2,365,100.00	\$1,578,000.00	\$77,000.00	\$363,100.00	\$220,000.00	\$127,000.00
Police Officers (Including Superior Officers)	54.00	13.00	8,525,000.00	\$5,357,000.00	\$254,000.00	\$1,609,000.00	\$875,000.00	\$430,000.00
Fire Fighters (Including Superior Officers)	35.00		5,672,600.00	\$3,276,600.00	\$304,000.00	\$1,197,000.00	\$620,000.00	\$275,000.00
All Other Union Employees not listed above	77.00		10,064,000.00	\$6,151,000.00	\$939,000.00	\$799,000.00	\$1,630,000.00	\$545,000.00
All Other Non-Union Employees not listed above	8.00	46.00	1,699,000.00	\$1,043,000.00	\$6,000.00	\$250,000.00	\$320,000.00	\$80,000.00
Totals	185.00	64.00	28,427,300.00	\$17,444,200.00	\$1,597,000.00	\$4,220,600.00	\$3,704,200.00	\$1,461,300.00

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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		51.00	\$14,300.00	\$729,300.00	49.00	\$11,900.00	\$583,100.00
Parent & Child		19.00	\$25,300.00	\$480,700.00	17.00	\$20,890.00	\$355,130.00
Employee & Spouse (or Partner)		25.00	\$28,500.00	\$712,500.00	28.00	\$23,655.00	\$662,340.00
Family		69.00	\$39,600.00	\$2,732,400.00	69.00	\$32,710.00	\$2,256,990.00
Employee Cost Sharing Contribution (enter as negative -)				(\$1,175,000.00)			(\$1,002,000.00)
Subtotal		164.00		\$3,479,900.00	163.00		\$2,855,560.00
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		1	\$40,400.00	\$40,400.00	1	\$33,395.00	\$33,395.00
Employee Cost Sharing Contribution (enter as negative -)				(\$1,200.00)			(\$1,002.00)
Subtotal		1.00		\$39,200.00	1.00		\$32,393.00
Retirees - Health Benefits - Annual Cost							
Single Coverage		27	\$8,200.00	\$221,400.00	27	\$7,540.00	\$203,580.00
Parent & Child		7	\$18,800.00	\$131,600.00	8	\$17,525.00	\$140,200.00
Employee & Spouse (or Partner)		44	\$9,800.00	\$431,200.00	45	\$17,160.00	\$772,200.00
Family		32	\$39,100.00	\$1,251,200.00	29	\$33,545.00	\$972,805.00
Employee Cost Sharing Contribution (enter as negative -)				\$0.00			\$0.00
Subtotal		110.00		\$2,035,400.00	109.00		\$2,088,785.00
GRAND TOTAL		275.00		\$5,554,500.00	273.00		\$4,976,738.00

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)?

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

YES
YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Chief of Police & Fire	31.50	\$8,864.00			X
Chief of Fire	181.00	\$30,164.31			X
Chief Financial Officer	125.00	\$22,396.93		X	
Personnel Director	46.50	\$4,604.80		X	
Tax Collector	52.00	\$5,302.12	X		
Tax Assessor	139.00	\$18,268.44	X		
Municipal Clerk	35.00	\$4,145.02		X	
Construction Official	79.00	\$7,807.68	X		
Director of Economic & Community Development	46.50	\$7,142.86		X	
Director of Public Works	144.00	\$16,034.60		X	
Zoning Officer/Deputy Comm. Development Director	43.50	\$4,416.04	X		
Municipal Court Administrator	50.00	\$3,957.62	X		
Senior Police Officers	952.00	\$144,844.17	X		
Police Sergeants	795.50	\$107,329.02	X		
Police Officers	2326.50	\$207,160.68	X		
Public Works Department	2179.50	\$160,540.76	X		
Senior Fire Officers	876.50	\$127,566.30	X		
Fire Captains	531.00	\$63,959.06	X		
Fire Fighters	910.00	\$77,471.10	X		
Emergency Medical Technicians	1387.50	\$114,109.02	X		
White Collar Municipal Employees	2105.50	\$147,082.04	X		
Other Non-Union Employees	274.50	\$10,310.58		X	
Totals	13311.50	\$1,293,477.15			
Total Funds Reserved as of end of 2022					\$0.00
Total Funds Appropriated in 2023					\$75,000.00

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]

