

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
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.408	\$23,450,000.00	21.46%	\$0.00
Municipal Library	0.095	\$1,578,834.00	1.44%	\$0.00
Municipal Open Space			0.00%	\$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	3.621	\$60,296,714.00	55.18%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	1.396	\$23,239,045.81	21.27%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.042	\$714,021.61	0.65%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	6.562	\$109,278,615.42	100.00%	\$0.00
Total Taxable Valuation as of	October 1, 2020	\$1,669,462,618.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$184,671.82		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year	Current Year	% Change (+/-)		
1.408	1.426	1.28%		
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$23,450,000.00	\$23,814,363.91	1.55%	\$364,363.91	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$0.00	\$2,633.42	#DIV/0!	\$2,633.42	
Sheet UFB-1				

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$23,814,363.91
Municipal Library	ACTUAL	\$1,563,353.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$177,784.50
Local School District	ACTUAL	\$62,098,457.00
Regional School District		
County Purposes	ESTIMATED	\$23,703,826.73
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$728,302.04
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$112,086,087.18
Revenue Anticipated, Excluding Tax Levy		13,896,682.28
Budget Appropriations, before Reserve for Uncollected Taxes		37,844,399.19
Total Non-Municipal Tax Levy		\$86,708,370.27
Amount to be Raised by Taxes - Before RUT		\$110,656,087.18
Reserve for Uncollected Taxes (RUT)		\$1,433,513.91
Total Amount to be Raised by Taxes		\$112,089,601.09
% of Tax Collections used to Calculate RUT		98.72%
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		109,319,080.09
Total Tax Levy, CY 2020		110,289,580.03
% of Taxes Collected, CY 2020		99.12%
Delinquent Taxes - December 31, 2020		\$810,519.92

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	Swimming Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	11.86%	\$350,000.00	\$2,950,000.00	\$3,300,000.00	\$3,300,000.00							
08	Local Revenue	41.27%	\$882,899.09	\$2,139,114.91	\$3,022,014.00	\$1,766,179.00			\$1,255,835.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,900,712.00	\$2,900,712.00	\$2,900,712.00							
08	Uniform Construction Code Fees	21.99%	\$259,970.90	\$1,182,029.10	\$1,442,000.00	\$1,442,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-100.00%	(\$5,000.00)	\$5,000.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-84.72%	(\$598,775.74)	\$706,756.96	\$107,981.22	\$107,981.22							
08	Other Special Items	2.60%	\$92,028.93	\$3,536,262.35	\$3,628,291.28	\$3,628,291.28							
15	Receipts from Delinquent Taxes	11.41%	\$80,919.05	\$709,080.95	\$790,000.00	\$790,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.12%	(\$767,833.46)	\$24,582,197.37	\$23,814,363.91	\$23,814,363.91							
07	Minimum Library Tax	-0.98%	(\$15,481.00)	\$1,578,834.00	\$1,563,353.00	\$1,563,353.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	0.69%	\$278,727.77	\$40,289,987.64	\$40,568,715.41	\$39,312,880.41	\$0.00	\$0.00	\$1,255,835.00	\$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	Swimming Pool Utility	Utility	Utility	Utility	Utility
20	General Government	14.00	7.00	-0.32%	(\$8,893.00)	\$2,754,896.00	\$2,746,003.00	\$2,746,003.00								
21	Land-Use Administration	2.00	2.00	4.27%	\$12,066.34	\$282,524.34	\$294,590.68	\$294,590.68								
22	Uniform Construction Code	6.00	5.00	2.23%	\$15,943.00	\$714,482.00	\$730,425.00	\$730,425.00								
23	Insurance			3.98%	\$180,300.00	\$4,534,700.00	\$4,715,000.00	\$4,715,000.00								
25	Public Safety	96.00	40.00	-4.38%	(\$544,706.94)	\$12,442,900.51	\$11,898,193.57	\$11,898,193.57								
26	Public Works	23.00	4.00	2.29%	\$84,611.11	\$3,688,659.80	\$3,773,270.91	\$3,773,270.91								
27	Health and Human Services	1.00	2.00	6.71%	\$22,000.00	\$327,842.00	\$349,842.00	\$349,842.00								
28	Parks and Recreation	7.00	224.00	-25.82%	(\$615,346.44)	\$2,383,587.75	\$1,768,241.31	\$512,406.31				\$1,255,835.00				
29	Education (including Library)	9.00	32.00	-0.98%	(\$15,481.00)	\$1,578,834.00	\$1,563,353.00	\$1,563,353.00								
30	Unclassified		2.00	-56.83%	(\$177,536.06)	\$312,400.00	\$134,863.94	\$134,863.94								
31	Utilities and Bulk Purchases			3.18%	\$94,068.00	\$2,962,454.00	\$3,056,522.00	\$3,056,522.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.15%	\$221,229.11	\$3,596,799.89	\$3,818,029.00	\$3,818,029.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00									
43	Court and Public Defender	4.00	2.00	5.72%	\$14,999.00	\$262,253.00	\$277,252.00	\$277,252.00								
44	Capital			7.50%	\$15,000.00	\$200,000.00	\$215,000.00	\$215,000.00								
45	Debt			-12.65%	(\$512,440.67)	\$4,050,569.67	\$3,538,129.00	\$3,538,129.00								
46	Deferred Charges			-23.61%	(\$77,258.00)	\$327,258.00	\$250,000.00	\$250,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,440,000.00	\$1,440,000.00	\$1,440,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		162.00	320.00	-3.10%	(\$1,296,445.55)	\$41,865,160.96	\$40,568,715.41	\$39,312,880.41	\$0.00	\$0.00	\$0.00	\$1,255,835.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$4,027,100.00	0.24%
2 Residential	7,506	\$1,386,146,700.00	83.03%
3A/3B Farm	2	\$207,100.00	0.01%
4A Commercial	282	\$209,724,700.00	12.56%
4B Industrial	40	\$44,736,100.00	2.68%
4C Apartments	13	\$22,437,200.00	1.34%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$2,183,718.00	0.13%
Total	7,906	\$1,669,462,618.00	100.00%

Average Ratio (%), Assessed to True Value	35.48%
Equalized Valuation, Taxable Properties	\$4,705,362,508.46

Total # of property tax appeals filed in 2020	County Tax Board	93.00
	State Tax Court	15.00
Number of 2020 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2020	\$38,866.35
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$80,470,800.00	33.20%
15B Other Schools	1	\$2,809,700.00	1.16%
15C Public Property	236	\$122,013,300.00	50.35%
15D Church and Charities	46	\$32,371,000.00	13.36%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	21	\$4,687,800.00	1.93%
Total	318	\$242,352,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	14.52%
---	--------

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			
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

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	14,044.10	\$13,046.00				\$998.10
Supervisory Staff (Department Heads & Managers)	12.00	2.00	1,797,968.81	\$1,342,317.00		\$195,922.64	\$157,041.92	\$102,687.25
Police Officers (Including Superior Officers)	55.00		9,294,521.16	\$6,063,823.80	\$163,442.00	\$1,703,687.00	\$899,685.84	\$463,882.52
Fire Fighters (Including Superior Officers)	30.00		4,693,357.63	\$3,136,517.00	\$196,000.00	\$779,291.00	\$326,612.08	\$254,937.55
All Other Union Employees not listed above	30.00	27.00	4,364,825.69	\$2,087,840.00	\$118,000.00	\$67,536.62	\$1,922,702.31	\$168,746.76
All Other Non-Union Employees not listed above	35.00	286.00	2,729,539.74	\$1,872,565.00		\$493,591.74	\$223,574.28	\$139,808.72
Totals	162.00	320.00	22,894,257.13	\$14,516,108.80	\$477,442.00	\$3,240,029.00	\$3,529,616.43	\$1,131,060.90

Is the Local Government required to comply with NJSA 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	50.00	\$11,266.80	\$563,340.00	48.00	\$8,071.40	\$387,427.20
Parent & Child	14.00	\$20,167.56	\$282,345.84	13.00	\$15,192.86	\$197,507.18
Employee & Spouse (or Partner)	27.00	\$22,533.60	\$608,407.20	32.00	\$15,959.66	\$510,709.12
Family	43.00	\$31,434.36	\$1,351,677.48	44.00	\$21,974.61	\$966,882.84
Employee Cost Sharing Contribution (enter as negative -)			(\$714,637.56)			
Subtotal	134.00		\$2,091,132.96	137.00		\$2,062,526.34
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	47	\$5,060.74	\$237,854.78	50		\$0.00
Parent & Child	4	\$11,396.43	\$45,585.72	5		\$0.00
Employee & Spouse (or Partner)	53	\$12,170.71	\$645,047.63	48		\$0.00
Family	19	\$26,841.86	\$509,995.34	21		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	123.00		\$1,438,483.47	124.00		\$0.00
GRAND TOTAL	257.00		\$3,529,616.43	261.00		\$2,062,526.34

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

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
JAMIE CRYAN, BUSINESS ADMINISTRATOR	31.64	\$20,076.96		X	X
LAVONA PATTERSON, CHIEF FINANCIAL OFFICER	31.41	\$17,842.76		X	
PATRICIA DONAHUE , MUNICIPAL CLERK	17.63	\$6,134.89		X	
RYAN GRECO,POLICE CHIEF	0.00	\$0.00		X	X
DANIEL CZEH, FIRE CHIEF	36.00	\$17,565.24		X	X
RICHARD BELLUSCIO,BLDG CONSTRUCTION DEPT HEAD	29.29	\$17,560.59		X	
LORRAINE POWELL, COURT DEPT HEAD	51.35	\$15,000.00		X	
MONIKA JENCIK,HEALTH DEPARTMENT	0.00	\$0.00		X	
STEPHEN ROBERTAZZI, POOL/RECREATION DEPT HEAD	33.13	\$16,445.34		X	
BRYAN FLYNN ,TAX ASSESSOR DEPT HEAD	0.00	\$0.00		X	X
HAROLD DAVENPORT,TV35 DEPT HEAD	0.00			X	
CAREN DEMYEN , DOWNTOWNMGMT DEPT HEAD	5.00	\$1,730.80		X	
MICHAEL MAZIEKIEN, LIBRARY DEPT HEAD	4.50	\$1,659.47		X	
ZONING/PLANNING DEPT HEAD	7.50	\$2,529.08		X	
ERIK HASTRUP, DPW DEPT HEAD	34.29	\$15,166.81			
UNION EMPLOYEES:					
FIRE	905.00	\$548,726.80	X		
POLICE	0.00	\$0.00	X		
DPW	700.50	\$206,070.36	X		
OFFICER / OTHER / LIBRARY	211.50	\$52,716.33	X		
NON-UNION EMPLOYEES:					
FIRE	19.50	\$146.25		X	
POLICE				X	
DPW	8.00	\$512.00		X	
OFFICER / OTHER	717.42	\$182,700.86		X	
Totals	2843.66	\$1,122,584.54			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

Gross Debt Deductions Net Debt				Current Year Budget 2022 Budget 2023 Budget All Additional Future Years' Budgets				
Local School Debt	\$8,110,000.00	\$8,110,000.00	\$0.00	Utility Fund - Principal	\$46,863.00	\$47,000.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$24,553.00	\$25,000.00		
				Bond Anticipation Notes - Principal	\$393,643.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$271,639.23			
Arts and Culture			\$0.00	Bonds - Principal	\$1,735,000.00	\$1,760,000.00		
Swimming Pool	\$1,240,274.00		\$1,240,274.00	Bonds - Interest	\$559,892.00	\$532,922.00		
0			\$0.00	Loans & Other Debt - Principal	\$453,372.95	\$461,850.58		
0			\$0.00	Loans & Other Debt - Interest	\$59,163.43	\$49,938.12		
0			\$0.00					
0			\$0.00	Total	\$3,544,126.61	\$2,876,710.70	\$0.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized	\$4,025,200.73		\$4,025,200.73	Total Principal	\$2,628,878.95	\$2,268,850.58	\$0.00	\$0.00
Notes Outstanding	\$27,859,726.00	\$168,806.26	\$27,690,919.74	Total Interest	\$915,247.66	\$607,860.12	\$0.00	\$0.00
Bonds Outstanding	\$13,573,000.00		\$13,573,000.00	% of Total Current Year Budget	8.74%			
Loans and Other Debt	\$5,767,507.68		\$5,767,507.68					
				Description	Debt Not Listed Above			
Total (Current Year)	\$60,575,708.41	\$8,278,806.26	\$52,296,902.15	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa			
				Year of Last Rating	2018			
				Mark "X" if Municipality has no bond rating				

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)
