

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.427	\$23,814,363.91	21.64%	\$2,651.70	Municipal Purpose Tax	ACTUAL	\$24,622,605.56
Municipal Library	0.094	\$1,563,353.00	1.42%	\$174.67	Municipal Library	ACTUAL	\$1,616,307.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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)	0.210	\$178,854.27	0.16%	\$390.23	Other Special Districts (total levies)	ACTUAL	\$178,854.27
Local School District	3.684	\$61,498,245.00	55.87%	\$6,845.74	Local School District	ACTUAL	\$62,221,969.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.336	\$22,309,092.28	20.27%	\$2,482.60	County Purposes	ESTIMATED	\$22,309,092.28
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$707,720.48	0.64%	\$78.05	County Open Space	ESTIMATED	\$707,720.48
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	6.793	\$110,071,628.94	100.00%	\$12,622.99	Total ESTIMATED amount to be raised by taxes		\$111,656,548.59
Total Taxable Valuation as of October 1, 2021 \$1,672,467,464.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		17,050,378.83
Current Year Average Residential Assessment \$185,823.55					Budget Appropriations, before Reserve for Uncollected Taxes		41,849,291.39
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$85,417,636.03
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$110,216,548.59
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		\$1,440,000.00
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Amount to be Raised by Taxes		\$111,656,548.59
Sheet UFB-1					% of Tax Collections used to Calculate RUT		98.71%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		0.00%
					Delinquent Taxes - December 31, 2021		

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	53.05%	\$1,750,679.00	\$3,300,000.00	\$5,050,679.00	\$4,500,000.00			\$550,679.00				
08	Local Revenue	-0.05%	(\$1,311.28)	\$2,702,406.28	\$2,701,095.00	\$1,546,095.00			\$1,155,000.00				
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	0.00%	\$0.00	\$973,532.90	\$973,532.90	\$973,532.90							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$1,098,312.42	\$0.00	\$1,098,312.42				\$1,098,312.42				
10	Public and Private Revenue	439.71%	\$970,521.83	\$220,721.01	\$1,191,242.84	\$1,191,242.84							
08	Other Special Items	48.29%	\$1,778,526.23	\$3,682,788.76	\$5,461,314.99	\$5,461,314.99							
15	Receipts from Delinquent Taxes	-50.19%	(\$481,101.78)	\$958,582.88	\$477,481.10	\$477,481.10							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.21%	(\$815,657.84)	\$25,438,263.40	\$24,622,605.56	\$24,622,605.56							
07	Minimum Library Tax	3.39%	\$52,954.00	\$1,563,353.00	\$1,616,307.00	\$1,616,307.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	10.43%	\$4,352,922.58	\$41,740,360.23	\$46,093,282.81	\$43,289,291.39	\$0.00	\$0.00	\$2,803,991.42	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public & Private	Open Space	Arts and Culture	Swimming Pool	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility				
20	General Government	13.00	13.00	2.40%	\$64,055.00	\$2,667,003.00	\$2,731,058.00	\$2,731,058.00								
21	Land-Use Administration	2.00		17.80%	\$48,344.32	\$271,590.68	\$319,935.00	\$319,935.00								
22	Uniform Construction Code	6.00	8.00	-0.35%	(\$2,425.00)	\$685,425.00	\$683,000.00	\$683,000.00								
23	Insurance			4.99%	\$235,602.00	\$4,725,000.00	\$4,960,602.00	\$4,960,602.00								
25	Public Safety	96.00	39.00	2.68%	\$319,412.53	\$11,934,106.57	\$12,253,519.10	\$12,253,519.10								
26	Public Works	25.00	3.00	-8.07%	(\$329,050.13)	\$4,077,097.70	\$3,748,047.57	\$3,748,047.57								
27	Health and Human Services	1.00	3.00	-7.12%	(\$26,317.00)	\$369,842.00	\$343,525.00	\$343,525.00								
28	Parks and Recreation	7.00	242.00	143.85%	\$2,529,185.84	\$1,758,241.31	\$4,287,427.15	\$1,483,435.73				\$2,803,991.42				
29	Education (including Library)	9.00	28.00	3.39%	\$52,954.00	\$1,563,353.00	\$1,616,307.00	\$1,616,307.00								
30	Unclassified			2099.95%	\$291,136.06	\$13,863.94	\$305,000.00	\$305,000.00								
31	Utilities and Bulk Purchases			15.63%	\$483,277.00	\$3,091,522.00	\$3,574,799.00	\$3,574,799.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			12.17%	\$463,558.00	\$3,809,029.00	\$4,272,587.00	\$4,272,587.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	4.00		0.31%	\$833.00	\$272,252.00	\$273,085.00	\$273,085.00								
44	Capital			427.62%	\$919,384.99	\$215,000.00	\$1,134,384.99	\$1,134,384.99								
45	Debt			3.16%	\$111,877.00	\$3,538,129.00	\$3,650,006.00	\$3,650,006.00								
46	Deferred Charges			100.00%	\$250,000.00	\$250,000.00	\$500,000.00	\$500,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$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	\$0.00									
Total		163.00	336.00	13.30%	\$5,411,827.61	\$40,681,455.20	\$46,093,282.81	\$43,289,291.39	\$0.00	\$0.00	\$0.00	\$2,803,991.42	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	54	\$3,117,900.00	0.19%	15A Public Schools	14	\$80,470,800.00	33.06%
2 Residential	7,508	\$1,395,163,200.00	83.42%	15B Other Schools	1	\$2,809,700.00	1.15%
3A/3B Farm	2	\$207,100.00	0.01%	15C Public Property	236	\$122,013,300.00	50.13%
4A Commercial	283	\$202,143,800.00	12.09%	15D Church and Charities	46	\$32,371,000.00	13.30%
4B Industrial	41	\$45,784,500.00	2.74%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	12	\$23,916,600.00	1.43%	15F Other Exempt	26	\$5,706,900.00	2.34%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$2,134,364.00	0.13%				
Total	7,901	\$1,672,467,464.00	100.00%	Total	323	\$243,371,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
34.40%				14.55%			
Equalized Valuation, Taxable Properties							
\$4,861,824,023.26							
Total # of property tax appeals filed in 2021							
County Tax Board							
53.00							
State Tax Court							
13.00							
Number of 2021 County Tax Board decisions appealed to Tax Court							
10.00							
Number of pending property tax appeals in State Tax Court							
34.00							
Amount paid out by municipality for tax appeals in 2021							
\$12,042.02							

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				
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	14,044.02	\$13,046.00				\$998.02
Supervisory Staff (Department Heads & Managers)	11.00		1,672,635.14	\$1,297,519.40		\$146,022.58	\$129,832.93	\$99,260.23
Police Officers (Including Superior Officers)	53.00		9,054,285.54	\$5,949,116.53	\$163,442.00	\$1,901,512.00	\$951,582.91	\$88,632.10
Fire Fighters (Including Superior Officers)	29.00		4,758,097.29	\$3,155,746.30	\$211,000.00	\$942,758.00	\$399,775.17	\$48,817.82
All Other Union Employees not listed above	26.00	25.00	2,659,828.57	\$1,801,386.86	\$118,000.00	\$285,713.46	\$307,895.16	\$146,833.09
All Other Non-Union Employees not listed above	43.00	307.00	3,390,006.31	\$2,436,477.68		\$393,580.97	\$373,557.12	\$186,390.54
Totals	162.00	337.00	21,548,896.87	\$14,653,292.77	\$492,442.00	\$3,669,587.00	\$2,162,643.29	\$570,931.81

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	52.00	\$10,863.90	\$564,922.80	50.00	\$11,266.80	\$563,340.00
Parent & Child	13.00	\$20,133.09	\$261,730.17	14.00	\$20,167.56	\$282,345.84
Employee & Spouse (or Partner)	20.00	\$22,183.13	\$443,662.60	27.00	\$22,533.60	\$608,407.20
Family	50.00	\$32,592.47	\$1,629,623.50	43.00	\$31,434.36	\$1,351,677.48
Employee Cost Sharing Contribution (enter as negative -)			(\$737,295.78)			(\$714,637.56)
Subtotal	135.00		\$2,162,643.29	134.00		\$2,091,132.96
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$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	\$5,659.39	\$265,991.33	47	\$5,060.74	\$237,854.78
Parent & Child	5	\$15,945.84	\$79,729.20	4	\$11,396.43	\$45,585.72
Employee & Spouse (or Partner)	54.00	13,858.33	\$748,349.82	53	\$12,170.71	\$645,047.63
Family	20	\$35,324.45	\$706,489.00	19	\$26,841.86	\$509,995.34
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	126.00		\$1,800,559.35	123.00		\$1,438,483.47
GRAND TOTAL	261.00		\$3,963,202.64	257.00		\$3,529,616.43

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

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

YES

**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
Jamie Cryan, Twp. Administrator	57.50	\$36,490.65			X
Lavona Patterson, Chief Financial Officer	37.50	\$21,941.25		X	
Patricia Donahue, Municipal Clerk	23.91	\$8,736.47		X	
Ryan Greco, Police Chief	32.50	\$22,505.93			X
Daniel Czeh, Fire Chief	37.50	\$24,788.25			X
Frank Genova, Construction Dept. Head	3.00	\$1,442.31		X	
Lorraine Powell, Court Dept. Head	32.50	\$9,778.60		X	
Monika Jencik, Health Department	24.20	\$7,355.11		X	
Stephen Robertazzi, Pool/Recreation Dept. Head	43.50	\$21,479.00		X	
Bryan Flynn, Tax Assesspr Dept. Head	0.00	\$0.00			X
Harold Davenport, TV35 Dept. Head	1.00			x	
Caren Demyen, Downtown Management Dept. Head	23.00	\$7,961.45		X	
Michael Maziekien, Library Dept. Head	16.50	\$6,457.11		X	
Erik Hastrup, DPW Dept. Head	37.50	\$16,752.38		X	
Union Employees:					
Fire	897.50	\$414,430.61	X		
Police	1650.31	\$728,047.29	X		
DPW	411.50	\$109,813.64	X		
Officer/Other/Library	232.00	\$62,342.70	X		
Non-Union Employees:					
Fire	38.50	\$15,927.84		X	
Police	34.50	\$6,121.68		X	
DPW	0.00	\$0.00		X	
Officer/Other/Library	562.18	\$99,965.86		X	
Totals	4196.60	\$1,622,338.13			
Total Funds Reserved as of end of 2021					
Total Funds Appropriated in 2022					

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

				Current Year		2023	2024	All Additional Future
Gross Debt		Deductions	Net Debt	Budget		Budget	Budget	Years' Budgets
Local School Debt	\$5,478,000.00	\$5,478,000.00	\$0.00	Utility Fund - Principal	\$46,863.00	\$47,000.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$18,500.00	\$19,000.00		
				Bond Anticipation Notes - Principal	\$661,014.00			
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$114,000.00			
Swimming Pool	\$1,193,411.00		\$1,193,411.00	Bonds - Principal	\$1,760,000.00	\$1,835,000.00		
				Bonds - Interest	\$515,000.00	\$477,479.00		
				Loans & Other Debt - Principal	\$506,437.00	\$550,547.43		
				Loans & Other Debt - Interest	\$93,555.00	\$63,706.97		
				Total	\$3,715,369.00	\$2,992,733.40	\$0.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized (BNI)	\$7,957,398.73		\$7,957,398.73	Total Principal	\$2,974,314.00	\$2,432,547.43	\$0.00	\$0.00
Notes Outstanding	\$18,206,589.00	\$51,063.26	\$18,155,525.74	Total Interest	\$741,055.00	\$560,185.97	\$0.00	\$0.00
Bonds Outstanding	\$21,535,000.00		\$21,535,000.00	% of Total Current Year Budget	8.06%			
Loans and Other Debt	\$5,314,134.73		\$5,314,134.73					
Total (Current Year)	\$59,684,533.46	\$5,529,063.26	\$54,155,470.20					
Population (2020 census)	22,625							
Per Capita Gross Debt	\$2,637.99							
Per Capita Net Debt	\$2,393.61							
3 Year Average Property Valuation		\$4,756,191,132.00						
Net Debt as % of 3 Year Average Property Valuation		1.14%						

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]