



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>										
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>								
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>											
Municipal Purpose Tax			0.00%	\$0.00	Municipal Purpose Tax										
Municipal Library			0.00%	\$0.00	Municipal Library										
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)			0.00%	\$0.00	Other Special Districts (total levies)										
Local School District		\$804,505.00	65.41%	\$0.00	Local School District	ESTIMATED	\$820,595.10								
Regional School District			0.00%	\$0.00	Regional School District										
County Purposes		\$370,698.79	30.14%	\$0.00	County Purposes	ESTIMATED	\$433,897.43								
County Library		\$32,937.96	2.68%	\$0.00	County Library										
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space		\$21,752.89	1.77%	\$0.00	County Open Space										
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2021 Budget)	0.000	\$1,229,894.64	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$1,254,492.53								
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy										
(To be used to calculate the current year tax rate)					1,478,117.00										
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes										
<u>\$228,486.89</u>					1,412,117.00										
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy										
<u>Comparison - Municipal Purposes Tax Rate</u>					\$1,254,492.53										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th></tr> </thead> <tbody> <tr><td style="text-align: center;">0.000</td><td></td><td style="text-align: center;">#DIV/0!</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.000		#DIV/0!	Amount to be Raised by Taxes - Before RUT				
Prior Year	Current Year	% Change (+/-)													
0.000		#DIV/0!													
					\$1,188,492.53										
					Reserve for Uncollected Taxes (RUT)										
					\$66,117.97										
					Total Amount to be Raised by Taxes										
					\$1,254,610.50										
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th><th>\$ Change (+/-)</th></tr> </thead> <tbody> <tr><td style="text-align: center;">\$0.00</td><td style="text-align: center;">\$0.00</td><td style="text-align: center;">#DIV/0!</td><td style="text-align: center;">\$0.00</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$0.00	#DIV/0!	\$0.00	94.73%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$0.00	#DIV/0!	\$0.00												
					If % used exceeds the actual collection % then										
					reference the statutory exception used										
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year										
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Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$0.00	#DIV/0!	\$0.00												
					1,169,540.39										
					Total Tax Levy, CY 2021										
					1,234,451.55										
					% of Taxes Collected, CY 2021										
					94.74%										
					Delinquent Taxes - December 31, 2021										
					\$59,267.33										

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	236.16%	\$277,386.00	\$117,458.00	\$394,844.00	\$394,844.00							
08	Local Revenue	-43.87%	(\$10,111.87)	\$23,047.87	\$12,936.00	\$12,936.00							
09	State Aid (without offsetting appropriation)	-32.58%	(\$394,844.00)	\$1,211,851.00	\$817,007.00	\$817,007.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	58.95%	\$93,952.55	\$159,377.45	\$253,330.00	\$253,330.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-100.00%	(\$43,200.24)	\$43,200.24	\$0.00								
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-100.00%	\$872.73	(\$872.73)	\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-4.89%	(\$75,944.83)	\$1,554,061.83	\$1,478,117.00	\$1,478,117.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-0.40%	(\$1,166.00)	\$288,006.00	\$286,840.00	\$286,840.00									
21	Land-Use Administration		195.24%	\$20,500.00	\$10,500.00	\$31,000.00	\$31,000.00									
22	Uniform Construction Code		1.55%	\$130.00	\$8,387.00	\$8,517.00	\$8,517.00									
23	Insurance		6.86%	\$3,774.00	\$54,976.00	\$58,750.00	\$58,750.00									
25	Public Safety		0.03%	\$50.00	\$182,550.00	\$182,600.00	\$182,600.00									
26	Public Works		7.49%	\$7,370.00	\$98,430.00	\$105,800.00	\$105,800.00									
27	Health and Human Services		32.45%	\$980.00	\$3,020.00	\$4,000.00	\$4,000.00									
28	Parks and Recreation		0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		92.85%	\$172,582.55	\$185,877.45	\$358,460.00	\$26,800.00	\$331,660.00								
31	Utilities and Bulk Purchases		5.31%	\$2,420.00	\$45,580.00	\$48,000.00	\$48,000.00									
32	Landfill / Solid Waste Disposal		4.61%	\$5,000.00	\$108,500.00	\$113,500.00	\$113,500.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		2.69%	\$384.00	\$14,266.00	\$14,650.00	\$14,650.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00									
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00										
44	Capital		#DIV/0!	\$155,000.00		\$155,000.00	\$155,000.00									
45	Debt		#DIV/0!	\$0.00		\$0.00										
46	Deferred Charges		0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		8.64%	\$5,250.00	\$60,750.00	\$66,000.00	\$66,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	33.66%	\$372,274.55	\$1,105,842.45	\$1,478,117.00	\$1,146,457.00	\$331,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	123	\$3,208,300.00	3.35%	15A Public Schools	0	\$0.00	0.00%
2 Residential	305	\$69,688,500.00	72.77%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	58	\$8,975,400.00	9.37%	15C Public Property	169	\$70,660,700.00	97.53%
4A Commercial	15	\$12,180,400.00	12.72%	15D Church and Charities	4	\$466,700.00	0.64%
4B Industrial	3	\$1,715,000.00	1.79%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	9	\$1,319,800.00	1.82%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$85.00	0.00%				
Total	505	\$95,767,685.00	100.00%	Total	182	\$72,447,200.00	100.00%

Average Ratio (%), Assessed to True Value	85.46%
Equalized Valuation, Taxable Properties	\$112,061,414.70

Total # of property tax appeals filed in 2021	County Tax Board	4.00
	State Tax Court	0.00
Number of 2021 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2021	\$428.98
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Percentage of Exempt vs. Non-Exempt Properties	75.65%
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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
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		3.00	9,600.00	\$9,600.00				
Supervisory Staff (Department Heads & Managers)		5.00	91,293.00	\$88,475.00				\$2,818.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		8.00	61,530.00	\$61,530.00				
Totals	0.00	16.00	162,423.00	\$159,605.00	\$0.00	\$0.00	\$0.00	\$2,818.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	NONE		#VALUE!			\$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		#VALUE!	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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)?

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

	Gross Debt	Deductions	Net Debt	Current Year	2023	2024	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	NONE		#VALUE!				
Regional School Debt			\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$0.00	\$0.00	#VALUE!	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)							
Per Capita Gross Debt		#DIV/0!					
Per Capita Net Debt		#VALUE!					
3 Year Average Property Valuation							
Net Debt as % of 3 Year Average Property Valuation		#VALUE!					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$0.00	\$0.00	\$0.00	\$0.00
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				0.00%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
