

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.274	\$10,136,371.06	17.64%	\$3,067.42	Municipal Purpose Tax	ACTUAL	\$11,028,155.92
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.012	\$443,922.38	0.77%	\$134.34	Municipal Open Space	ACTUAL	\$481,573.35
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	0.714	\$26,383,981.00	45.91%	\$7,993.20	Local School District	ESTIMATED	\$26,911,661.00
Regional School District	0.327	\$12,085,487.00	21.03%	\$3,660.75	Regional School District	ESTIMATED	\$12,327,197.00
County Purposes	0.188	\$6,932,107.74	12.06%	\$2,104.65	County Purposes	ESTIMATED	\$7,070,749.89
County Library	0.014	\$501,486.63	0.87%	\$156.73	County Library	ESTIMATED	\$511,516.57
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$982,139.59	1.71%	\$302.26	County Open Space	ESTIMATED	\$1,001,782.38
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2023		
					Total Tax Levy, CY 2023		
					% of Taxes Collected, CY 2023		
					Delinquent Taxes - December 31, 2023		

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	64.10%	\$1,250,000.00	\$1,950,000.00	\$3,200,000.00	\$3,200,000.00							
08	Local Revenue	-57.71%	(\$737,047.31)	\$1,277,047.31	\$540,000.00	\$540,000.00							
09	State Aid (without offsetting appropriation)	5.32%	\$111,594.54	\$2,096,288.00	\$2,207,882.54	\$2,207,882.54							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	20.03%	\$30,000.00	\$149,750.00	\$179,750.00	\$179,750.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.49%	(\$87,239.19)	\$109,750.00	\$22,510.81	\$22,510.81							
08	Other Special Items	-45.83%	(\$199,161.89)	\$434,539.81	\$235,377.92	\$235,377.92							
15	Receipts from Delinquent Taxes	-55.81%	(\$378,909.16)	\$678,909.16	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.20%	\$568,565.92	\$10,941,163.35	\$11,509,729.27	\$11,028,155.92	\$481,573.35						
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	3.16%	\$557,802.91	\$17,637,447.63	\$18,195,250.54	\$17,713,677.19	\$481,573.35	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20 General Government	6.00	9.00	-4.29%	(\$56,632.53)	\$1,318,798.89	\$1,262,166.36	\$1,262,166.36								
21 Land-Use Administration	1.00	4.00	6.30%	\$10,046.48	\$159,437.65	\$169,484.13	\$169,484.13								
22 Uniform Construction Code	1.00	1.00	15.67%	\$10,787.50	\$68,850.00	\$79,637.50	\$79,637.50								
23 Insurance			10.87%	\$140,928.38	\$1,296,235.74	\$1,437,164.12	\$1,437,164.12								
25 Public Safety	25.00	6.00	5.55%	\$185,906.05	\$3,352,187.99	\$3,538,094.04	\$3,525,313.23	\$12,780.81							
26 Public Works	8.00	1.00	-1.82%	(\$45,431.78)	\$2,500,672.16	\$2,455,240.38	\$2,455,240.38								
27 Health and Human Services	1.00	2.00	-3.46%	(\$7,420.99)	\$214,725.93	\$207,304.94	\$195,074.94	\$12,230.00							
28 Parks and Recreation	2.00	50.00	5.42%	\$41,454.25	\$764,932.75	\$806,387.00	\$400,895.34		\$405,491.66						
29 Education (including Library)			4.29%	\$2,550.00	\$59,485.00	\$62,035.00	\$62,035.00								
30 Unclassified			317.16%	\$23,786.70	\$7,500.00	\$31,286.70	\$31,286.70								
31 Utilities and Bulk Purchases			5.69%	\$18,750.00	\$329,750.00	\$348,500.00	\$348,500.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00								
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures			8.78%	\$117,429.00	\$1,337,109.00	\$1,454,538.00	\$1,454,538.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			13.68%	\$50,203.42	\$366,921.00	\$417,124.42	\$417,124.42								
43 Court and Public Defender	4.00	1.00	-7.52%	(\$6,929.22)	\$92,181.39	\$85,252.17	\$85,252.17								
44 Capital			187.50%	\$1,500,000.00	\$800,000.00	\$2,300,000.00	\$2,300,000.00								
45 Debt			9.72%	\$212,202.03	\$2,183,833.75	\$2,396,035.78	\$2,319,954.09		\$76,081.69						
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			10.00%	\$100,000.00	\$1,000,000.00	\$1,100,000.00	\$1,100,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	48.00	74.00	14.45%	\$2,297,629.29	\$15,897,621.25	\$18,195,250.54	\$17,688,666.38	\$25,010.81	\$481,573.35	\$0.00	\$0.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$42,858,500.00	1.07%	15A Public Schools	4	\$69,501,600.00	19.93%
2 Residential	3,186	\$3,566,715,000.00	88.88%	15B Other Schools			0.00%
3A/3B Farm	324	\$217,058,600.00	5.41%	15C Public Property	180	\$252,398,600.00	72.39%
4A Commercial	73	\$181,882,100.00	4.53%	15D Church and Charities	9	\$14,173,500.00	4.07%
4B Industrial			0.00%	15E Cemeteries & Graveyards	1	\$3,100.00	0.00%
4C Apartments			0.00%	15F Other Exempt	22	\$12,584,100.00	3.61%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,597,071.00	0.11%				
Total	3,686	\$4,013,111,271.00	100.00%	Total	216	\$348,660,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
95.56%				8.69%			
\$4,199,572,280.24							
Total # of property tax appeals filed in 2023		County Tax Board	53.00				
		State Tax Court	24.00				
Number of 2023 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			50.00				
Amount paid out by municipality for tax appeals in 2023			\$0.00				

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 2023 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

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**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	10,000.00	\$10,000.00				
Supervisory Staff (Department Heads & Managers)	11.00	3.00	1,950,611.30	\$1,378,879.00		\$243,350.00	\$222,898.06	\$105,484.24
Police Officers (Including Superior Officers)	25.00	4.00	4,210,119.26	\$2,824,635.23	\$95,000.00	\$755,657.00	\$356,687.67	\$178,139.36
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.00	60.00	1,434,681.61	\$933,024.82	\$27,000.00	\$100,531.00	\$302,749.39	\$71,376.40
Totals	52.00	72.00	7,605,412.17	\$5,146,539.05	\$122,000.00	\$1,099,538.00	\$882,335.12	\$355,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	21.00	\$17,201.64	\$361,234.44	19.00	\$15,272.76	\$290,182.44
Parent & Child	3.00	\$34,599.72	\$103,799.16	2.00	\$29,504.88	\$59,009.76
Employee & Spouse (or Partner)	2.00	\$34,049.04	\$68,098.08	2.00	\$30,228.00	\$60,456.00
Family	15.00	\$41,268.12	\$619,021.80	15.00	\$36,696.00	\$550,440.00
Employee Cost Sharing Contribution (enter as negative -)			(\$269,818.36)			(\$185,506.46)
Subtotal	41.00		\$882,335.12	38.00		\$774,581.74
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			\$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	41.00		\$882,335.12	38.00		\$774,581.74

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)?

NO

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

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
POLICE DEPARTMENT	1,037.25	\$101,088.98	40.00	\$26,621.54							X		
LABORER	4.00	\$0.00	4.00	\$723.20								X	
TOWNSHIP PLANNER	70.00	\$5,000.00	10.00	\$4,947.60									
CFO/CTC/QPA	68.80	\$5,000.00	10.00	\$6,332.58									
DIRECTOR OF PUBLIC WORKS	47.20	\$5,000.00	9.30	\$4,869.32									
FOREMAN	74.00	\$5,000.00	10.00	\$4,484.40									
SECRETARY TO POLICE CHIEF	77.40	\$5,000.00	8.80	\$1,881.08									
LABORER	13.00	\$0.00	6.00	\$1,292.16									
COURT ADMINISTRATOR	69.20	\$5,000.00	18.50	\$4,841.16									
SECRETARY TO RECREATION DEPARTMENT	97.00	\$5,000.00	6.00	\$1,138.20									
ADMINISTRATOR/DEPUTY CLERK	39.00	\$5,000.00	2.50	\$1,766.70									
CODE ENFORCEMENT OFFICER	1.00	\$0.00	3.00	\$865.41									
SENIOR BOOKKEEPER	41.20	\$0.00	10.40	\$1,834.34									
LABORER	17.50	\$0.00	6.00	\$1,153.92									
HEALTH OFFICER	90.00	\$5,000.00	10.00	\$4,415.60									
VIOLATIONS CLERK	3.00	\$0.00	3.00	\$415.38									
DEPUTY TAX COLLECTOR	38.50	\$2,779.22	10.00	\$2,188.44									
POLICE RECORDS CLERK	4.30	\$0.00	5.30	\$347.26									
TOWNSHIP CLERK	0.10	\$0.00	2.00	\$1,872.00									
LABORER	3.33	\$0.00	7.00	\$1,211.28									
VIOLATIONS CLERK	1.00	\$0.00	6.00	\$830.76									
FINANCE/CLERK ADMINISTRATIVE ASST.	13.67	\$0.00	10.50	\$1,832.90									
SECRETARY TO ROAD DEPARTMENT	61.00	\$4,079.84	10.00	\$2,007.86									
FOREMAN	68.00	\$5,000.00	10.00	\$3,168.00									
FACILITY MAINTENANCE WORKER	1.00	\$0.00	1.00	\$242.32									
DEPUTY COURT ADMINISTRATOR	41.30	\$0.00	7.00	\$1,211.54									
TOTALS (THIS PAGE ONLY)	1,981.75	\$157,946.02	224.30	\$82,404.75	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt			Deductions			Net Debt		
Local School Debt			\$6,085,000.00			\$0.00		
Regional School Debt			\$1,150,132.84			\$0.00		
Utility Fund Debt								
						\$0.00		
						\$0.00		
						\$0.00		
						\$0.00		
						\$0.00		
Municipal Purposes								
Debt Authorized (BNI)			\$2,024,547.00			\$2,024,547.00		
Notes Outstanding			\$2,977,714.00			\$2,977,714.00		
Bonds Outstanding			\$27,355,000.00			\$337,666.62		
Loans and Other Debt						\$0.00		
Total (Current Year)			\$39,592,393.84			\$7,572,799.46		
Population (2020 census)			9,957					
Per Capita Gross Debt			\$3,976.34					
Per Capita Net Debt			\$3,215.79					
3 Year Average Property Valuation			\$3,566,825,903.67					
Net Debt as % of 3 Year Average Property Valuation			0.90%					

Current Year Budget		2025 Budget		2026 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest		\$70,968.25					
Bonds - Principal		\$1,271,966.00		\$1,329,411.00		\$1,411,856.00	
Bonds - Interest		\$825,250.95		\$768,202.65		\$708,482.10	
Loans & Other Debt - Principal		\$116,000.00		\$117,000.00		\$100,000.00	
Loans & Other Debt - Interest		\$35,768.89		\$34,650.00		\$28,800.00	
Total		\$2,319,954.09		\$2,249,263.65		\$2,249,138.10	
Total Principal		\$1,387,966.00		\$1,446,411.00		\$1,511,856.00	
Total Interest		\$931,988.09		\$802,852.65		\$737,282.10	
% of Total Current Year Budget		12.75%					
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		Aa1					
Year of Last Rating		2020					
Mark "X" if Municipality has no bond rating							
Sheet UFB-10							

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)
