

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	Utility
08	Surplus	35.02%	\$1,094,550.00	\$3,125,450.00	\$4,220,000.00	\$3,600,000.00			\$620,000.00				
08	Local Revenue	21.53%	\$615,000.00	\$2,856,750.00	\$3,471,750.00	\$2,371,750.00			\$1,100,000.00				
09	State Aid (without offsetting appropriation)	1.19%	\$5,429.00	\$455,315.00	\$460,744.00	\$460,744.00							
08	Uniform Construction Code Fees	76.92%	\$100,000.00	\$130,000.00	\$230,000.00	\$230,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	2.11%	\$22,174.03	\$1,053,072.65	\$1,075,246.68	\$1,075,246.68							
08	Additional Revenue Offset by Appropriations	50.00%	\$5,000.00	\$10,000.00	\$15,000.00	\$15,000.00			\$15,000.00				
10	Public and Private Revenue	-65.17%	(\$51,875.52)	\$79,603.43	\$27,727.91	\$27,727.91							
08	Other Special Items	113.21%	\$26,888.21	\$23,751.00	\$50,639.21	\$50,639.21							
15	Receipts from Delinquent Taxes	25.00%	\$50,000.00	\$200,000.00	\$250,000.00	\$250,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	5.15%	\$431,774.82	\$8,386,040.57	\$8,817,815.39	\$8,817,815.39							
07	Minimum Library Tax	#DIV/0!		\$0.00	\$0.00	\$0.00							
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			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		14.09%	\$2,298,940.54	\$16,319,982.65	\$18,618,923.19	\$16,883,923.19	\$0.00	\$0.00	\$1,735,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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	Sewer Utility	Utility	Utility	Utility	Utility
20 General Government			-4.93%	(\$104,750.00)	\$2,126,052.00	\$2,021,302.00	\$951,302.00				\$1,070,000.00				
21 Land-Use Administration			-9.08%	(\$11,000.00)	\$121,150.00	\$110,150.00	\$110,150.00								
22 Uniform Construction Code			-1.14%	(\$3,000.00)	\$263,800.00	\$260,800.00	\$260,800.00								
23 Insurance			-11.10%	(\$185,992.00)	\$1,675,000.00	\$1,489,008.00	\$1,489,008.00								
25 Public Safety			4.42%	\$131,479.76	\$2,975,100.00	\$3,106,579.76	\$3,104,800.00	\$1,779.76							
26 Public Works			5.05%	\$52,993.87	\$1,049,450.00	\$1,102,443.87	\$1,076,950.00	\$25,493.87							
27 Health and Human Services			0.00%	\$0.00	\$44,500.00	\$44,500.00	\$44,500.00								
28 Parks and Recreation			2.13%	\$25,500.00	\$1,199,000.00	\$1,224,500.00	\$1,224,500.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			1900.00%	\$19,000.00	\$1,000.00	\$20,000.00	\$20,000.00								
31 Utilities and Bulk Purchases			-3.90%	(\$16,000.00)	\$410,000.00	\$394,000.00	\$394,000.00								
32 Landfill / Solid Waste Disposal			-1.92%	(\$5,000.00)	\$260,000.00	\$255,000.00	\$255,000.00								
35 Contingency			-60.00%	(\$1,500.00)	\$2,500.00	\$1,000.00	\$1,000.00								
36 Statutory Expenditures			-0.21%	(\$3,161.48)	\$1,531,000.00	\$1,527,838.52	\$1,412,838.52				\$115,000.00				
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			-5.66%	(\$65,225.89)	\$1,151,572.65	\$1,086,346.76	\$1,086,346.76								
43 Court and Public Defender			-3.76%	(\$7,045.72)	\$187,500.00	\$180,454.28	\$180,000.00	\$454.28							
44 Capital			96.23%	\$2,550,000.00	\$2,650,000.00	\$5,200,000.00	\$4,650,000.00				\$550,000.00				
45 Debt			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			-0.04%	(\$254.57)	\$595,254.57	\$595,000.00	\$595,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	14.63%	\$2,376,043.97	\$16,242,879.22	\$18,618,923.19	\$16,856,195.28	\$27,727.91	\$0.00	\$0.00	\$1,735,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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	54	\$266,333,500.00	5.36%	15A Public Schools	1	\$14,075,500.00	6.80%
2 Residential	853	\$4,655,979,300.00	93.77%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	18	\$158,025,300.00	76.35%
4A Commercial	15	\$34,344,400.00	0.69%	15D Church and Charities	7	\$34,862,300.00	16.84%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	4	\$8,549,200.00	0.17%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	926	\$4,965,206,400.00	100.00%	Total	26	\$206,963,100.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$4,965,206,400.00		Non-Exempt Properties			
Total # of property tax appeals filed in 2023	County Tax Board	18.00					
	State Tax Court	18.00					
Number of 2023 County Tax Board decisions appealed to Tax Court		9.00					
Number of pending property tax appeals in State Tax Court		23.00					
Amount paid out by municipality for tax appeals in 2023							

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

Sheet UFI

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
Organization / Individuals Eligible for Benefit								
Governing Body		3.00	8,762.40	\$8,000.00				\$762.40
Supervisory Staff (Department Heads & Managers)		3.00	478,326.31	\$280,094.06		\$24,014.11	\$51,701.52	\$122,516.62
Police Officers (Including Superior Officers)	17.00	12.00	26,702,399.26	\$25,585,823.30	\$110,000.00	\$353,223.30	\$417,959.56	\$235,393.10
Fire Fighters (Including Superior Officers)	3.00	3.00	417,431.22	\$271,136.65	\$10,000.00	\$36,170.00	\$74,285.56	\$25,839.01
All Other Union Employees not listed above	13.00		1,260,990.31	\$832,051.00	\$20,000.00	\$124,807.65	\$204,837.20	\$79,294.46
All Other Non-Union Employees not listed above	5.00	193.00	836,117.67	\$626,359.08	\$10,000.00	\$60,574.28	\$82,004.31	\$57,180.00
Totals	41.00	211.00	29,704,027.17	\$27,603,464.09	\$150,000.00	\$598,789.34	\$830,788.15	\$520,985.59

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	23.00	\$14,833.61	\$341,173.03	17.00	\$13,878.54	\$235,935.18
Parent & Child			\$0.00	0.00		\$0.00
Employee & Spouse (or Partner)	7.00	\$29,709.31	\$207,965.17	5.00	\$28,650.12	\$143,250.60
Family	12.00	\$42,524.28	\$510,291.36	14.00	\$42,452.18	\$594,330.52
Employee Cost Sharing Contribution (enter as negative -)			(\$228,641.41)			(\$208,140.13)
Subtotal	42.00		\$830,788.15	36.00		\$765,376.17
<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			
Employee Cost Sharing Contribution (enter as negative -)	0.00		\$0.00	0.00		\$0.00
Subtotal						
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	5	\$5,580.84	\$27,904.20	7	\$10,015.46	\$70,108.22
Parent & Child	4	\$19,978.32	\$79,913.28	0		\$0.00
Employee & Spouse (or Partner)	7	\$10,893.12	\$76,251.84	10	\$16,813.07	\$168,130.70
Family	3	\$41,893.20	\$125,679.60	1	\$42,487.68	\$42,487.68
Employee Cost Sharing Contribution (enter as negative -)	19.00		\$309,748.92	18.00		\$280,726.60
Subtotal	61.00		\$1,140,537.07	54.00		\$1,046,102.77
GRAND TOTAL						

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

UFB-9 Accumulated Absence Liability (4)

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

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