

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	0.480	19.23%	\$2,260.32	
Municipal Library		1.42%	\$169.53	
Municipal Open Space	0.036	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)	0.073	2.92%	\$343.76	
Local School District	1.388	55.61%	\$6,536.10	
Regional School District		0.00%	\$0.00	
County Purposes	0.504	20.17%	\$2,373.34	
County Library		0.00%	\$0.00	
County Board of Health		0.00%	\$0.00	
County Open Space	0.016	0.65%	\$75.35	
Other County Levies (total)		0.00%	\$0.00	
Total (Calendar Year 2020 Budget)	2.497	\$55,367,918.41	100.00%	\$11,758.40
Total Taxable Valuation as of October 1, 2020 \$2,222,561,600.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$470,900.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.480	0.490	2.08%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)		
\$10,646,071.99	\$10,885,019.37	2.24%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$2,260.32	\$2,307.41	2.08%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$2,260.32	\$2,307.41	2.08%		

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$10,885,019.37
Municipal Library	ESTIMATED	\$805,655.48
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$1,622,470.00
Local School District	ESTIMATED	\$31,319,723.00
Regional School District		
County Purposes	ESTIMATED	\$11,390,056.81
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$363,463.14
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$56,386,387.80
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		6,429,613.25
Total Non-Municipal Tax Levy		17,560,288.10
Amount to be Raised by Taxes - Before RUT		\$44,695,712.95
Reserve for Uncollected Taxes (RUT)		\$55,826,387.80
Total Amount to be Raised by Taxes		\$558,207.49
		\$56,384,595.29
% of Tax Collections used to Calculate RUT		
		99.01%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2020		289,518.47
Total Tax Levy, CY 2020		499,678.11
% of Taxes Collected, CY 2020		57.94%
Delinquent Taxes - December 31, 2020		
		\$363,844.97

Sheet UFB-1

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	Water Utility	Sewer Utility	Swim Pool Utility	Solid Waste Utility	Utility
08	Surplus	76.23%	\$2,138,616.40	\$2,805,496.16	\$4,944,112.56	\$3,831,168.00			\$319,670.87	\$389,408.69		\$403,865.00	
08	Local Revenue	0.43%	\$22,940.05	\$5,292,109.55	\$5,315,049.60	\$487,058.00			\$2,251,130.13	\$2,285,678.31	\$291,183.16		
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,048,628.99	\$1,048,629.00	\$1,048,629.00							
08	Uniform Construction Code Fees	-70.87%	(\$571,711.00)	\$806,682.00	\$234,971.00	\$234,971.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-82.27%	(\$186,917.33)	\$227,206.34	\$40,289.01	\$40,289.01							
08	Other Special Items	-37.72%	(\$295,309.13)	\$782,807.37	\$487,498.24	\$487,498.24							
15	Receipts from Delinquent Taxes	3.62%	\$10,481.53	\$289,518.47	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.14%	(\$17,185.10)	\$12,524,674.47	\$12,507,489.37	\$10,885,019.37						\$1,622,470.00	
07	Minimum Library Tax	2.13%	\$16,836.71	\$788,818.77	\$805,655.48	\$805,655.48							
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	145.66%	\$147,567.39	\$101,307.45	\$248,874.84						\$248,874.84		
	Total	5.13%	\$1,265,319.53	\$24,667,249.57	\$25,932,569.10	\$18,120,288.10	\$0.00	\$0.00	\$2,570,801.00	\$2,675,087.00	\$540,058.00	\$2,026,335.00	\$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 Offices	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Swim Pool Utility	Solid Waste Utility	Utility
	Full-Time	Part-Time													
20	General Government	9.00	1.00	5.23%	\$52,058.00	\$995,750.00	\$1,047,808.00								
21	Land-Use Administration	1.00		2.84%	\$1,970.00	\$69,390.00	\$71,360.00								
22	Uniform Construction Code	2.00	2.00	2.84%	\$8,489.00	\$299,408.00	\$307,897.00								
23	Insurance			7.93%	\$189,942.00	\$2,393,849.00	\$1,904,203.00				\$271,375.00	\$381,749.00	\$26,464.00		
25	Public Safety	31.00	16.00	6.20%	\$308,278.30	\$4,974,492.96	\$5,282,771.26	\$5,275,485.00							
26	Public Works	19.00		0.82%	\$27,566.61	\$3,361,029.14	\$3,388,595.75	\$1,033,177.00			\$967,332.00	\$1,362,209.00			
27	Health and Human Services	1.00	2.00	-10.70%	(\$25,626.81)	\$239,549.06	\$213,922.25	\$205,016.00							
28	Parks and Recreation	8.00	\$1.00	14.06%	\$111,666.00	\$794,441.00	\$906,107.00	\$469,934.00					\$436,173.00		
29	Education (including Library)	5.00	4.00	0.31%	\$2,703.00	\$866,946.00	\$869,649.00								
30	Unclassified			6.28%	\$6,207.00	\$98,798.00	\$105,005.00	\$105,005.00							
31	Utilities and Bulk Purchases			0.85%	\$14,977.00	\$1,763,834.00	\$1,778,811.00	\$655,477.00			\$866,834.00	\$244,500.00	\$12,000.00	\$2,012,052.00	
32	Landfill / Solid Waste Disposal		1.00	8.05%	\$149,937.00	\$1,862,115.00	\$2,012,052.00								
35	Contingency			81.82%	\$4,500.00	\$5,500.00	\$10,000.00	\$10,000.00							
36	Statutory Expenditures			5.17%	\$100,783.00	\$1,949,644.00	\$2,050,427.00	\$1,681,280.00			\$131,690.00	\$217,049.00	\$20,408.00	\$14,283.00	
37	Judgements			#DIV/0!	\$14,283.00		\$14,283.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	4.00	8.44%	\$23,113.00	\$273,921.00	\$297,034.00								
44	Capital			0.37%	\$773.00	\$206,190.00	\$206,963.00	\$94,950.00			\$33,000.00	\$52,500.00	\$26,513.00		
45	Debt			35.85%	\$1,049,614.00	\$2,927,604.00	\$3,977,218.00	\$3,241,068.00			\$300,570.00	\$417,080.00	\$18,500.00		
46	Deferred Charges			141.42%	\$145,786.84	\$103,088.00	\$248,874.84								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$560,000.00	\$560,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total	78.00	81.00	9.21%	\$2,187,019.94	\$23,745,549.16	\$25,932,569.10	\$18,078,217.84	\$42,070.26	\$0.00	\$0.00	\$2,570,801.00	\$2,675,087.00	\$540,058.00	\$2,026,335.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	92	\$28,401,900.00	1.28%	15A Public Schools	5	\$44,512,800.00	14.48%
2 Residential	3,920	\$1,845,843,400.00	83.11%	15B Other Schools			0.00%
3A/3B Farm	4	\$2,105,100.00	0.09%	15C Public Property	85	\$108,163,200.00	35.19%
4A Commercial	157	\$192,637,500.00	8.67%	15D Church and Charities	19	\$43,662,800.00	14.20%
4B Industrial	42	\$95,291,500.00	4.29%	15E Cemeteries & Graveyards			0.00%
4C Apartments	7	\$56,742,000.00	2.55%	15F Other Exempt	469	\$111,051,400.00	36.13%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,222	\$2,221,021,400.00	100.00%	Total	578	\$307,390,200.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				13.84%			
Total # of property tax appeals filed in 2020							
County Tax Board							
State Tax Court							
Number of 2020 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2020							
Prior Budget Year's Payments in Lieu of Tax (PIL/OT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full			
# of				PIL/OT			
Parcels				Billing/Revenue			
				Assessed Value			
				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	1	\$139,816.00	\$8,444,300.00	\$210,854.18			
Total 5 Yr Exemptions/Abatements	1	139,816.00	8,444,300.00	210,854.18			

Long Term Tax Exemptions

Sheet UFB-6

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			0.00					
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,429,952.67	\$1,033,547.00		\$163,328.00	\$147,919.16	\$85,158.51
Police Officers (Including Superior Officers)	31.00		6,182,233.08	\$4,333,558.00	\$121,920.00	\$1,248,376.00	\$391,935.36	\$86,443.72
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		2,458,560.88	\$1,455,601.00	\$216,257.00	\$230,023.00	\$427,049.92	\$129,629.96
All Other Non-Union Employees not listed above	17.00		1,775,234.84	\$937,732.00	\$297,926.00	\$148,186.00	\$306,435.50	\$84,955.34
Totals	78.00	2.00	11,845,981.47	\$7,760,438.00	\$636,103.00	\$1,789,913.00	\$1,273,339.94	\$386,187.53

Is the Local Government required to comply with NJS A 11 A (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

Active Employees - Health Benefits - Annual Cost							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
Single Coverage							25.00	\$10,872.79	\$271,819.75	23.00	\$10,704.48	\$246,203.04
Parent & Child							4.00	\$20,010.42	\$80,041.68	4.00	\$19,652.76	\$78,611.04
Employee & Spouse (or Partner)							16.00	\$22,541.29	\$360,660.56	17.00	\$22,131.84	\$376,241.28
Family							33.00	\$31,050.40	\$1,024,663.07	30.00	\$30,496.80	\$914,904.00
Employee Cost Sharing Contribution (enter as negative -)									(\$374,960.00)			(\$365,856.00)
Subtotal							78.00		\$1,362,225.06	74.00		\$1,250,103.36
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							9	\$5,300.06	\$47,700.54	9	\$5,935.92	\$53,423.28
Parent & Child							2	\$16,087.56	\$32,175.12	2	\$13,741.92	\$27,483.84
Employee & Spouse (or Partner)							25	\$13,653.12	\$341,328.00	19	\$13,506.03	\$256,614.57
Family							7	\$28,498.20	\$199,487.40	9	\$22,613.11	\$203,517.99
Employee Cost Sharing Contribution (enter as negative -)												
Subtotal							43.00		\$620,691.06	39.00		\$541,039.68
GRAND TOTAL							121.00		\$1,982,916.12	113.00		\$1,791,143.04

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

**Legal basis for benefit
(check applicable items)**

[illegible]

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

Gross Debt			Net Debt		Current Year					2022		2023		All Additional Future Years' Budgets	
Debt			Deductions		Budget					Budget		Budget			
Local School Debt	\$24,860,960.53	\$24,860,960.53		\$0.00	Utility Fund - Principal					\$465,000.00	\$475,000.00	\$490,000.00	\$5,105,000.00		
					Utility Fund - Interest					\$158,810.00	\$153,263.75	\$143,307.52	\$719,561.93		
Regional School Debt				\$0.00	Bond Anticipation Notes - Principal					\$1,845,000.00					
					Bond Anticipation Notes - Interest					\$428,820.00					
Utility Fund Debt				\$0.00	Bonds - Principal					\$1,120,000.00	\$1,155,000.00	\$1,190,000.00			
					Bonds - Interest					\$59,588.00	\$36,837.50	\$126,436.75			
Arts and Culture	\$4,306,000.00	\$4,306,000.00		\$0.00	Loans & Other Debt - Principal										
	\$5,103,000.00	\$5,103,000.00		\$0.00	Loans & Other Debt - Interest										
Sewer	\$873,000.00	\$592,639.40		\$280,360.60											
				\$0.00											
Solid Waste				\$0.00											
	0			\$0.00											
Municipal Purposes										\$4,077,218.00	\$1,820,101.25	\$1,949,744.27	\$5,824,561.93		
Debt Authorized	\$1,967,000.00			\$1,967,000.00	Total Principal					\$3,430,000.00	\$1,630,000.00	\$1,680,000.00	\$5,105,000.00		
	\$18,074,000.00			\$18,074,000.00	Total Interest					\$647,218.00	\$190,101.25	\$269,744.27	\$719,561.93		
Bonds Outstanding	\$3,465,000.00			\$3,465,000.00	% of Total Current Year Budget					15.72%					
Loans and Other Debt				\$0.00											
Total (Current Year)					\$58,648,960.53	\$34,862,599.93		\$23,786,360.60							
Population (2010 census)					12,053										
Per Capita Gross Debt					\$4,865.92										
Per Capita Net Debt					\$1,973.48										
3 Yr. Average Property Valuation					\$2,365,642,074.33										
Net Debt as % of 3 Year Avg Property Valuation					1.01%										

Mark "X" if Municipality has no bond rating	Bond Rating	Moody's	Standard & Poors	Fitch
	Rating		AA	
	Year of Last Rating		2017	

Sheet UFB-10

