



MUNICIPALITY:

07009

zichelli@cedargrovenj.org

--	--	--	--	--

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.480	\$10,885,019.37	19.34%	\$2,260.32	Municipal Purpose Tax	ESTIMATED	\$11,086,391.82					
Municipal Library	0.036	\$805,655.48	1.43%	\$169.53	Municipal Library	ESTIMATED	\$838,096.53					
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)	0.073	\$1,622,470.00	2.88%	\$343.76	Other Special Districts (total levies)	ESTIMATED	\$1,627,253.00					
Local School District	1.388	\$31,319,723.00	55.65%	\$6,536.10	Local School District	ESTIMATED	\$31,946,117.00					
Regional School District			0.00%	\$0.00	Regional School District							
County Purposes	0.504	\$11,283,106.17	20.05%	\$2,373.34	County Purposes	ESTIMATED	\$11,508,768.29					
County Library			0.00%	\$0.00	County Library							
County Board of Health			0.00%	\$0.00	County Board of Health							
County Open Space	0.016	\$366,181.14	0.65%	\$75.35	County Open Space	ESTIMATED	\$373,504.76					
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2021 Budget)					2.497		\$56,282,155.16	100.00%	\$11,758.40	Total ESTIMATED amount to be raised by taxes	\$57,380,131.40	
Total Taxable Valuation as of					October 1, 2021		\$2,229,114,269.00		Revenue Anticipated, Excluding Tax Levy			8,729,217.68
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes			20,093,706.03
Current Year Average Residential Assessment							\$470,900.00		Total Non-Municipal Tax Levy			\$45,455,643.05
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 (+/-)		\$ Change (+/-)						
\$10,885,019.37		\$11,086,391.82		1.85%		\$201,372.45						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$2,260.32		\$2,307.41		2.08%		\$47.09						
Tax Collections - ACTUAL as of Prior Year												
Total Tax Revenue, Collections CY 2021										364,414.83		
Total Tax Levy, CY 2021										589,319.23		
% of Taxes Collected, CY 2021										61.84%		
Delinquent Taxes - December 31, 2021										\$365,636.33		
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	36.18%	\$1,788,877.43	\$4,944,112.56	\$6,732,989.99	\$5,487,205.68			\$247,653.16	\$227,684.15		\$770,447.00	
08	Local Revenue	-6.35%	(\$337,545.87)	\$5,315,049.60	\$4,977,503.73	\$487,969.00			\$2,013,176.01	\$2,130,318.72	\$346,040.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,048,629.00	\$1,048,629.00	\$1,048,629.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$234,971.00	\$234,971.00	\$234,971.00							
	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	1613.87%	\$650,211.06	\$40,289.01	\$690,500.07	\$690,500.07							
08	Other Special Items	-11.81%	(\$57,555.31)	\$487,498.24	\$429,942.93	\$429,942.93							
15	Receipts from Delinquent Taxes	16.67%	\$50,000.00	\$300,000.00	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation											\$1,627,253.00	
07	Local Tax for Municipal Purposes	1.65%	\$206,155.45	\$12,507,489.37	\$12,713,644.82	\$11,086,391.82							
07	Minimum Library Tax	4.03%	\$32,441.05	\$805,655.48	\$838,096.53	\$838,096.53							
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	144.17%	\$358,805.12	\$248,874.84	\$607,679.96				\$251,972.83	\$153,507.13	\$202,200.00		
	Total	10.38%	\$2,691,388.93	\$25,932,569.10	\$28,623,958.03	\$20,653,706.03	\$0.00	\$0.00	\$2,512,802.00	\$2,511,510.00	\$548,240.00	\$2,397,700.00	\$0.00

Sheet UFB-2

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	Water Utility	Sewer Utility	Swim Pool Utility	Solid Waste Utility	Utility
20 General Government	9.00	1.00	7.50%	\$78,536.00	\$1,047,808.00	\$1,126,344.00	\$1,126,344.00								
21 Land-Use Administration	1.00		2.00%	\$1,430.00	\$71,360.00	\$72,790.00	\$72,790.00								
22 Uniform Construction Code	2.00	2.00	1.80%	\$5,547.00	\$307,897.00	\$313,444.00	\$313,444.00								
23 Insurance			-3.52%	(\$90,863.00)	\$2,583,791.00	\$2,492,928.00	\$2,032,654.00				\$276,036.00	\$156,354.00	\$27,884.00		
25 Public Safety	31.00	16.00	3.87%	\$204,348.93	\$5,282,771.26	\$5,487,120.19	\$5,471,278.00	\$15,842.19							
26 Public Works	19.00		-4.25%	(\$143,886.66)	\$3,388,595.75	\$3,244,709.09	\$1,045,522.00	\$23,430.09			\$795,901.00	\$1,379,856.00			
27 Health and Human Services	1.00	2.00	305.57%	\$653,690.54	\$213,922.25	\$867,612.79	\$214,010.00	\$653,602.79							
28 Parks and Recreation	8.00	51.00	-10.19%	(\$92,323.00)	\$906,107.00	\$813,784.00	\$475,883.00						\$337,901.00		
29 Education (including Library)	5.00	4.00	3.87%	\$33,688.00	\$869,649.00	\$903,337.00	\$903,337.00								
30 Unclassified			9.09%	\$9,547.00	\$105,005.00	\$114,552.00	\$114,552.00								
31 Utilities and Bulk Purchases			2.25%	\$40,040.00	\$1,778,811.00	\$1,818,851.00	\$696,077.00				\$867,474.00	\$243,300.00	\$12,000.00		
32 Landfill / Solid Waste Disposal		1.00	18.46%	\$371,325.00	\$2,012,052.00	\$2,383,377.00								\$2,383,377.00	
35 Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36 Statutory Expenditures			9.24%	\$189,493.00	\$2,050,427.00	\$2,239,920.00	\$1,840,566.00				\$138,372.00	\$226,083.00	\$20,576.00	\$14,323.00	
37 Judgements			-100.00%	(\$14,283.00)	\$14,283.00	\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	2.00	4.00	7.87%	\$23,382.00	\$297,034.00	\$320,416.00	\$320,416.00								
44 Capital			8.60%	\$17,806.00	\$206,963.00	\$224,769.00	\$111,850.00				\$33,000.00	\$52,500.00	\$27,419.00		
45 Debt			25.47%	\$1,013,026.00	\$3,977,218.00	\$4,990,244.00	\$4,012,348.00				\$402,019.00	\$453,417.00	\$122,460.00		
46 Deferred Charges			157.06%	\$390,885.12	\$248,874.84	\$639,759.96	\$639,759.96								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$560,000.00	\$560,000.00	\$560,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	78.00	81.00	10.38%	\$2,691,388.93	\$25,932,569.10	\$28,623,958.03	\$19,960,830.96	\$692,875.07	\$0.00	\$0.00	\$2,512,802.00	\$2,511,510.00	\$548,240.00	\$2,397,700.00	\$0.00

Sheet UFB-3

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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$27,243,800.00	1.22%
2 Residential	3,921	\$1,854,446,800.00	83.25%
3A/3B Farm	4	\$2,105,100.00	0.09%
4A Commercial	157	\$191,788,400.00	8.61%
4B Industrial	42	\$95,291,500.00	4.28%
4C Apartments	7	\$56,742,000.00	2.55%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,219	\$2,227,617,600.00	100.00%

Average Ratio (%), Assessed to True Value	88.39%
Equalized Valuation, Taxable Properties	\$2,520,214,503.90

Total # of property tax appeals filed in 2021	County Tax Board	5.00
	State Tax Court	14.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2021	\$2,659.65
---	------------

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$44,512,800.00	9.22%
15B Other Schools			0.00%
15C Public Property	85	\$108,163,200.00	22.40%
15D Church and Charities	19	\$43,662,800.00	9.04%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	473	\$286,544,000.00	59.34%
Total	582	\$482,882,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	21.68%
--	--------

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	460	\$5,945,102.64	\$273,772,300.00	\$6,934,652.36
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	1	\$166,352.00	\$8,444,300.00	\$213,894.12
Total 5 Yr Exemptions/Abatements	461	6,111,454.64	282,216,600.00	7,148,546.48

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)
Governing Body			0.00			
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,561,227.07	\$1,151,432.00		\$173,465.45
Police Officers (Including Superior Officers)	31.00		6,526,135.81	\$4,519,615.00	\$125,578.00	\$1,394,148.00
Fire Fighters (Including Superior Officers)			0.00			
All Other Union Employees not listed above	23.00		2,370,613.82	\$1,508,507.00	\$99,573.00	\$227,259.49
All Other Non-Union Employees not listed above	23.00		1,885,852.98	\$1,129,810.00	\$123,829.00	\$170,208.06
Totals	86.00	2.00	12,343,829.68	\$8,309,364.00	\$348,980.00	\$1,965,081.00

Is the Local Government required to comply with NJSA 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 user. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
\$141,445.07	\$94,884.55
\$398,350.83	\$88,443.98
\$396,609.77	\$138,664.56
\$350,462.54	\$111,543.38
\$1,286,868.21	\$433,536.47

of the Local Unit.

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	24.00	\$10,694.88	\$256,677.12	25.00	\$10,872.79	\$271,819.75
Parent & Child	3.00	\$20,661.84	\$61,985.52	4.00	\$20,010.42	\$80,041.68
Employee & Spouse (or Partner)	21.00	\$23,450.76	\$492,465.96	16.00	\$22,541.29	\$360,660.56
Family	31.00	\$30,849.00	\$956,319.00	33.00	\$31,050.40	\$1,024,663.07
Employee Cost Sharing Contribution (enter as negative -)			(\$421,980.00)			(\$374,960.00)
Subtotal	79.00		\$1,345,467.60	78.00		\$1,362,225.06
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	10	\$5,960.16	\$59,601.60	9	\$5,300.06	\$47,700.54
Parent & Child	2	\$21,217.80	\$42,435.60	2	\$16,087.56	\$32,175.12
Employee & Spouse (or Partner)	25	\$15,887.88	\$397,197.00	25	\$13,653.12	\$341,328.00
Family	6	\$37,586.16	\$225,516.96	7	\$28,498.20	\$199,487.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	43.00		\$724,751.16	43.00		\$620,691.06
GRAND TOTAL	122.00		\$2,070,218.76	121.00		\$1,982,916.12

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

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets	
Local School Debt	\$22,488,438.96	\$22,488,438.96			\$0.00	Utility Fund - Principal	\$475,000.00	\$400,000.00	\$415,000.00	\$4,040,000.00
Regional School Debt					\$0.00	Utility Fund - Interest	\$128,515.41	\$186,950.00	\$185,225.00	\$817,150.00
Utility Fund Debt						Bond Anticipation Notes - Principal	\$2,595,000.00			
Arts and Culture					\$0.00	Bond Anticipation Notes - Interest	\$229,263.00			
Water	\$3,966,000.00	\$2,951,992.40			\$1,014,007.60	Bonds - Principal	\$1,155,000.00	\$1,180,000.00		
Sewer	\$4,756,000.00	\$3,252,511.80			\$1,503,488.20	Bonds - Interest	\$33,085.00	\$17,700.00		
Swim Pool	\$715,000.00	\$715,000.00			\$0.00	Loans & Other Debt - Principal				
Solid Waste					\$0.00	Loans & Other Debt - Interest				
0					\$0.00	Total	\$4,615,863.41	\$1,784,650.00	\$600,225.00	\$4,857,150.00
Municipal Purposes						Total Principal	\$4,225,000.00	\$1,580,000.00	\$415,000.00	\$4,040,000.00
Debt Authorized	\$2,347,000.00				\$2,347,000.00	Total Interest	\$390,863.41	\$204,650.00	\$185,225.00	\$817,150.00
Notes Outstanding	\$18,341,000.00				\$18,341,000.00	% of Total Current Year Budget	16.13%			
Bonds Outstanding	\$2,335,000.00				\$2,335,000.00					
Loans and Other Debt					\$0.00					
Total (Current Year)	\$54,948,438.96	\$29,407,943.16			\$25,540,495.80	Description	Debt Not Listed Above			
Population (2010 census)	12,053					Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,558.90					Total Guarantees - Other				
Per Capita Net Debt	\$2,119.02					Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,431,052,105.33				Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.05%				Bond Rating	Moody's	Standard & Poors	Fitch	
						Rating		AA		
						Year of Last Rating		2021		
						Mark "X" if Municipality has no bond rating				

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)
