



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.382	\$837,167.00	12.47%	\$985.17	Municipal Purpose Tax	ACTUAL	\$859,924.00								
Municipal Library			0.00%	\$0.00	Municipal Library										
Municipal Open Space	0.012	\$27,482.00	0.41%	\$30.95	Municipal Open Space	ACTUAL	\$49,406.00								
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	1.882	\$4,123,068.00	61.41%	\$4,853.62	Local School District	ESTIMATED	\$4,150,000.00								
Regional School District			0.00%	\$0.00	Regional School District										
County Purposes	0.707	\$1,547,876.06	23.05%	\$1,823.33	County Purposes	ESTIMATED	\$1,568,000.00								
County Library	0.059	\$127,390.33	1.90%	\$152.16	County Library	ESTIMATED	\$130,000.00								
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.023	\$51,149.56	0.76%	\$59.32	County Open Space	ESTIMATED	\$52,000.00								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
<b>Total (Calendar Year 2022 Budget)</b>	<b>3.065</b>	<b>\$6,714,132.95</b>	<b>100.00%</b>	<b>\$7,904.54</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$6,809,330.00</b>								
Total Taxable Valuation as of October 1, 2022 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$219,581,544.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">871,851.00</span>										
Current Year Average Residential Assessment <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$257,897.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">1,586,736.00</span>										
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$5,949,406.00</span>										
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$6,664,291.00</span>										
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.382</td> <td>0.392</td> <td>2.51%</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.382	0.392	2.51%	Reserve for Uncollected Taxes (RUT) <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$145,039.00</span>				
Prior Year	Current Year	% Change (+/-)													
0.382	0.392	2.51%													
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					Total Amount to be Raised by Taxes <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$6,809,330.00</span>										
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$837,167.00</td> <td>\$859,924.00</td> <td>2.72%</td> <td>\$22,757.00</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$837,167.00	\$859,924.00	2.72%	\$22,757.00	% of Tax Collections used to Calculate RUT <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">97.87%</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$837,167.00	\$859,924.00	2.72%	\$22,757.00												
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right; border-bottom: 3px double black; padding-right: 5px;"></span>										
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$985.17</td> <td>\$1,009.92</td> <td>2.51%</td> <td>\$24.76</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$985.17	\$1,009.92	2.51%	\$24.76	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$985.17	\$1,009.92	2.51%	\$24.76												
					Total Tax Revenue, Collections CY 2022 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">6,683,152.00</span>										
					Total Tax Levy, CY 2022 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">6,736,985.00</span>										
					% of Taxes Collected, CY 2022 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">99.20%</span>										
					Delinquent Taxes - December 31, 2022 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$41,378.00</span>										

**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	0.00%	\$0.00	\$246,162.00	\$246,162.00	\$246,162.00							
08	Local Revenue	-52.77%	(\$19,220.00)	\$36,420.00	\$17,200.00	\$17,200.00							
09	State Aid (without offsetting appropriation)	-4.14%	(\$8,343.00)	\$201,428.00	\$193,085.00	\$193,085.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	0.79%	\$692.00	\$87,085.00	\$87,777.00	\$87,777.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-41.60%	(\$201,297.00)	\$483,924.00	\$282,627.00	\$282,627.00							
08	Other Special Items	-8.16%	(\$1,777.00)	\$21,777.00	\$20,000.00	\$20,000.00							
15	Receipts from Delinquent Taxes	-17.64%	(\$5,356.00)	\$30,356.00	\$25,000.00	\$25,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-8.95%	(\$84,517.00)	\$944,441.00	\$859,924.00	\$859,924.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	79.22%	\$21,838.00	\$27,568.00	\$49,406.00		\$49,406.00						
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								
	<b>Total</b>	<b>-14.33%</b>	<b>(\$297,980.00)</b>	<b>\$2,079,161.00</b>	<b>\$1,781,181.00</b>	<b>\$1,731,775.00</b>	<b>\$49,406.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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		-14.64%	(\$73,830.00)	\$504,332.00	\$430,502.00	\$307,879.00	\$122,623.00								
21	Land-Use Administration		4.23%	\$1,788.00	\$42,257.00	\$44,045.00	\$44,045.00									
22	Uniform Construction Code		#DIV/0!	\$300.00		\$300.00	\$300.00									
23	Insurance		12.13%	\$13,115.00	\$108,111.00	\$121,226.00	\$121,226.00									
25	Public Safety		1.96%	\$1,225.00	\$62,391.00	\$63,616.00	\$63,616.00									
26	Public Works		10.39%	\$26,274.00	\$252,808.00	\$279,082.00	\$279,082.00									
27	Health and Human Services		3.84%	\$602.00	\$15,694.00	\$16,296.00	\$16,296.00									
28	Parks and Recreation		-25.15%	(\$12,387.00)	\$49,259.00	\$36,872.00	\$36,872.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		49.87%	\$24,924.00	\$49,982.00	\$74,906.00	\$25,500.00		\$49,406.00							
31	Utilities and Bulk Purchases		-23.02%	(\$16,000.00)	\$69,500.00	\$53,500.00	\$53,500.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		0.17%	\$169.00	\$97,998.00	\$98,167.00	\$98,167.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		-30.17%	(\$37,923.00)	\$125,700.00	\$87,777.00	\$87,777.00									
43	Court and Public Defender		93.29%	\$35,823.00	\$38,400.00	\$74,223.00	\$74,223.00									
44	Capital		-33.60%	(\$129,370.00)	\$385,000.00	\$255,630.00	\$255,630.00									
45	Debt		#DIV/0!	\$0.00		\$0.00										
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.66%	\$952.00	\$144,087.00	\$145,039.00	\$145,039.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	0.00	-8.45%	(\$164,338.00)	\$1,945,519.00	\$1,781,181.00	\$122,623.00	\$49,406.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
				None		

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	109	\$3,516,800.00	1.60%	15A Public Schools	1	\$3,021,600.00	13.93%	
2 Residential	653	\$161,243,000.00	73.43%	15B Other Schools	1	\$197,300.00	0.91%	
3A/3B Farm	354	\$40,462,800.00	18.43%	15C Public Property	46	\$13,857,273.00	63.87%	
4A Commercial	27	\$13,032,400.00	5.94%	15D Church and Charities	6	\$2,394,233.00	11.03%	
4B Industrial	1	\$111,000.00	0.05%	15E Cemeteries & Graveyards	4	\$181,000.00	0.83%	
4C Apartments	1	\$302,400.00	0.14%	15F Other Exempt	13	\$2,045,400.00	9.43%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$913,144.00	0.42%					
<b>Total</b>	<b>1,146</b>	<b>\$219,581,544.00</b>	<b>100.00%</b>	<b>Total</b>	<b>71</b>	<b>\$21,696,806.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		73.22%		Percentage of Exempt vs. Non-Exempt Properties				9.88%
Equalized Valuation, Taxable Properties		\$299,892,848.95						
Total # of property tax appeals filed in 2022		County Tax Board	2.00					
		State Tax Court	0.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00						
Number of pending property tax appeals in State Tax Court		0.00						
Amount paid out by municipality for tax appeals in 2022								

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	10,031.00	\$9,318.00				\$713.00
Supervisory Staff (Department Heads & Managers)	3.00		317,446.00	\$201,414.00	\$10,000.00	\$24,170.00	\$65,688.00	\$16,174.00
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		25.00	374,550.00	\$323,040.00		\$28,397.00		\$23,113.00
<b>Totals</b>	<b>3.00</b>	<b>28.00</b>	<b>702,027.00</b>	<b>\$533,772.00</b>	<b>\$10,000.00</b>	<b>\$52,567.00</b>	<b>\$65,688.00</b>	<b>\$40,000.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1.00	\$14,702.00	\$14,702.00	1.00	\$12,222.00	\$12,222.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$27,871.00	\$27,871.00	1.00	\$23,270.00	\$23,270.00
Family	1.00	\$35,651.00	\$35,651.00	1.00	\$29,638.00	\$29,638.00
Employee Cost Sharing Contribution (enter as negative - )			(\$12,536.00)			(\$12,258.00)
<b>Subtotal</b>	<b>3.00</b>		<b>\$65,688.00</b>	<b>3.00</b>		<b>\$52,872.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>3.00</b>		<b>\$65,688.00</b>	<b>3.00</b>		<b>\$52,872.00</b>

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)?**

<b>YES</b>
<b>YES</b>

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

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Donald Whitmore	10.00	\$2,546.00		X	
Joshua Miller	10.00	\$1,649.00		X	
Kayleigh Keggan	14.00	\$2,773.00		X	
Robin Keggan	14.00	\$3,606.00		X	
<b>Totals</b>	48.00	\$10,574.00			
<b>Total Funds Reserved as of end of 2022</b>					
<b>Total Funds Appropriated in 2023</b>					

UFB-9 Accumulated Absence Liability

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00				
Regional School Debt		\$0.00				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$0.00	\$0.00				
Notes Outstanding	\$0.00	\$0.00				
Bonds Outstanding	\$0.00	\$0.00				
Loans and Other Debt	\$0.00	\$0.00				
<b>Total (Current Year)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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						
<b>Total</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>			<b>X</b>			
Population (2020 census)	1,835					
Per Capita Gross Debt	\$0.00					
Per Capita Net Debt	\$0.00					
3 Year Average Property Valuation		\$264,155,932.00				
Net Debt as % of 3 Year Average Property Valuation		0.00%				



**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	<b>Amount Received Total</b>							\$0.00
	<b>Amount Paid Total</b>							\$0.00
	<b>Total</b>							\$0.00



**USER FRIENDLY BUDGET SECTION - Notes**

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