

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 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	0.309	\$15,021,620.00	15.88%	\$2,503.24
Municipal Library	0.036	\$1,780,284.00	1.88%	\$291.64
Municipal Open Space	0.004	\$242,614.00	0.26%	\$32.40
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.910	\$44,119,674.00	46.64%	\$7,371.99
Regional School District	0.433	\$20,972,610.00	22.17%	\$3,507.77
County Purposes	0.246	\$11,929,583.64	12.61%	\$1,992.87
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$538,521.71	0.57%	\$97.21
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	1.950	\$94,604,907.35	100.00%	\$15,797.13
Total Taxable Valuation as of October 1, 2024 \$4,865,767,000.00 (To be used to calculate the current year tax rate)				
Current Year (2025) Average Residential Assessment		\$810,700.00		
Prior Year (2024) Average Residential Assessment		\$810,109.00		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.309	0.330	6.86%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$15,021,620.00	\$16,075,757.00	7.02%	\$1,054,137.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,503.24	\$2,676.93	6.94%	\$173.69	

Current Year 2025 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,075,757.00
Municipal Library	ACTUAL	\$1,916,614.00
Municipal Open Space	ACTUAL	\$243,288.35
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$45,443,264.22
Regional School District	ESTIMATED	\$21,601,788.30
County Purposes	ESTIMATED	\$12,287,471.15
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$563,769.84
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$98,131,952.86
Revenue Anticipated, Excluding Tax Levy		8,772,299.00
Budget Appropriations, before Reserve for Uncollected Taxes		25,264,670.00
Total Non-Municipal Tax Levy		\$80,139,581.86
Amount to be Raised by Taxes - Before RUT		\$96,631,952.86
Reserve for Uncollected Taxes (RUT)		\$1,500,000.00
Total Amount to be Raised by Taxes		\$98,131,952.86
% of Tax Collections used to Calculate RUT		98.47%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2024		94,203,977.00
Total Tax Levy, CY 2024		94,635,923.00
% of Taxes Collected, CY 2024		99.54%
Delinquent Taxes - December 31, 2024		\$431,946.00

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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	-2.67%	(\$80,000.00)	\$3,000,000.00	\$2,920,000.00	\$2,820,000.00			\$100,000.00				
08	Local Revenue	-10.14%	(\$442,173.00)	\$4,359,312.00	\$3,917,139.00	\$1,397,861.00			\$2,519,278.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$114,034.00)	\$1,220,342.00	\$1,106,308.00	\$1,106,308.00							
08	Uniform Construction Code Fees	-2.74%	(\$19,752.00)	\$719,752.00	\$700,000.00	\$700,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.63%	\$2,947.00	\$469,213.00	\$472,160.00	\$472,160.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.19%	(\$94,587.00)	\$132,867.00	\$38,280.00	\$38,280.00							
08	Other Special Items	18.75%	\$285,351.00	\$1,521,639.00	\$1,806,990.00	\$1,806,990.00							
15	Receipts from Delinquent Taxes	13.98%	\$52,822.00	\$377,878.00	\$430,700.00	\$430,700.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.42%	\$66,568.00	\$16,009,189.00	\$16,075,757.00	\$16,075,757.00							
07	Minimum Library Tax	7.66%	\$136,330.00	\$1,780,284.00	\$1,916,614.00	\$1,916,614.00							
54	Open Space Levy Tax	0.28%	\$674.35	\$242,614.00	\$243,288.35		\$243,288.35						
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	-0.69%	(\$205,853.65)	\$29,833,090.00	\$29,627,236.35	\$26,764,670.00	\$243,288.35	\$0.00	\$2,619,278.00	\$0.00	\$0.00	\$0.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility
20 General Government	15.00	6.00	11.52%	\$217,758.00	\$1,889,977.00	\$2,107,735.00	\$2,107,735.00								
21 Land-Use Administration	1.00		24.21%	\$26,200.00	\$108,200.00	\$134,400.00	\$134,400.00								
22 Uniform Construction Code	4.00	6.00	-3.61%	(\$21,288.00)	\$589,695.00	\$568,407.00	\$568,407.00								
23 Insurance			17.86%	\$565,617.00	\$3,167,442.00	\$3,733,059.00	\$3,733,059.00								
25 Public Safety	28.00	19.00	7.46%	\$308,359.00	\$4,134,527.00	\$4,442,886.00	\$4,435,886.00	\$7,000.00							
26 Public Works	16.00	8.00	-0.81%	(\$38,197.00)	\$4,723,784.00	\$4,685,587.00	\$4,685,587.00								
27 Health and Human Services	0.00	0.00	9.08%	\$11,079.00	\$121,991.00	\$133,070.00	\$101,790.00	\$31,280.00							
28 Parks and Recreation	3.00		2.07%	\$22,404.00	\$1,083,599.00	\$1,106,003.00	\$862,715.00		\$243,288.00						
29 Education (including Library)			7.66%	\$136,330.00	\$1,780,284.00	\$1,916,614.00	\$1,916,614.00								
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			0.56%	\$4,000.00	\$714,500.00	\$718,500.00	\$718,500.00								
32 Landfill / Solid Waste Disposal			10.37%	\$62,000.00	\$598,000.00	\$660,000.00	\$660,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			3.74%	\$83,142.00	\$2,224,900.00	\$2,308,042.00	\$2,308,042.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.63%	\$2,947.00	\$469,213.00	\$472,160.00	\$472,160.00								
43 Court and Public Defender		1.00	0.57%	\$619.00	\$108,600.00	\$109,219.00	\$109,219.00								
44 Capital			66.57%	\$688,700.00	\$1,034,600.00	\$1,723,300.00	\$1,723,300.00								
45 Debt			-40.73%	(\$404,724.00)	\$993,700.00	\$588,976.00	\$588,976.00								
46 Deferred Charges			#DIV/0!	\$100,000.00		\$100,000.00	\$100,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00								
55 Surplus General Budget			-7.58%	(\$214,966.00)	\$2,834,244.00	\$2,619,278.00					\$2,619,278.00				
Total	67.00	40.00	5.52%	\$1,549,980.00	\$28,077,256.00	\$29,627,236.00	\$26,726,390.00	\$38,280.00	\$243,288.00	\$0.00	\$2,619,278.00	\$0.00	\$0.00	\$0.00	\$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, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	101	\$31,062,700.00	0.64%	15A Public Schools	11	\$57,997,100.00	16.26%
2 Residential	5,534	\$4,486,558,000.00	92.21%	15B Other Schools	1	\$7,990,600.00	2.24%
3A/3B Farm	3	\$2,513,300.00	0.05%	15C Public Property	59	\$101,077,700.00	28.34%
4A Commercial	144	\$274,665,900.00	5.64%	15D Church and Charities	26	\$88,069,600.00	24.69%
4B Industrial	17	\$32,481,200.00	0.67%	15E Cemeteries & Graveyards	5	\$3,787,400.00	1.06%
4C Apartments	3	\$38,485,900.00	0.79%	15F Other Exempt	33	\$97,766,900.00	27.41%
5A/5B Railroad	1	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	5,804	\$4,865,767,000.00	100.00%	Total	135	\$356,689,300.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				7.33%			
Total # of property tax appeals filed in 2024							
County Tax Board				34.00			
State Tax Court				11.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				219.00			
Amount paid out by municipality for tax appeals in 2024				\$56,494.00			

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 2024 Total Tax Rate
G Commercial/Industrial Exemption		NONE		
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

[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)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	26,568.02	\$24,680.00	\$0.00	\$0.00	\$0.00	\$1,888.02
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,810,575.32	\$1,318,059.00	\$3,600.00	\$183,711.81	\$204,373.00	\$100,831.51
Police Officers (Including Superior Officers)	28.00	19.00	5,798,293.55	\$3,722,347.00	\$90,625.00	\$1,074,553.00	\$626,009.00	\$284,759.55
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	15.00	8.00	2,077,423.42	\$1,244,329.00	\$173,500.00	\$158,372.25	\$406,031.00	\$95,191.17
All Other Non-Union Employees not listed above	17.00	7.00	2,486,782.17	\$1,601,101.00		\$291,404.94	\$471,792.00	\$122,484.23
Totals	67.00	40.00	12,199,642.47	\$7,910,516.00	\$267,725.00	\$1,708,042.00	\$1,708,205.00	\$605,154.47

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	16.00	\$17,944.00	\$287,104.00	17.00	\$15,406.00	\$261,902.00
Parent & Child	1.00	\$32,120.00	\$32,120.00	1.00	\$27,576.00	\$27,576.00
Employee & Spouse (or Partner)	11.00	\$35,888.00	\$394,768.00	13.00	\$30,812.00	\$400,556.00
Family	32.00	\$50,064.00	\$1,602,048.00	33.00	\$42,982.00	\$1,418,406.00
Employee Cost Sharing Contribution (enter as negative -)			(\$543,000.00)			(\$420,000.00)
Subtotal	60.00		\$1,773,040.00	64.00		\$1,688,440.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$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	13	\$15,984.00	\$207,792.00	13	\$8,280.00	\$107,640.00
Parent & Child	1	\$30,300.00	\$30,300.00	1	\$25,728.00	\$25,728.00
Employee & Spouse (or Partner)	24	\$31,980.00	\$767,520.00	24	\$19,392.00	\$465,408.00
Family	7	\$31,992.00	\$223,944.00	7	\$41,736.00	\$292,152.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	45.00		\$1,229,556.00	45.00		\$890,928.00
GRAND TOTAL	105.00		\$3,002,596.00	109.00		\$2,579,368.00

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
THE TWP DOES NOT PAY OUT ACCUMULATED ABCENCES													
Police Chief	245.00	\$0.00	20.00	\$0.00		\$0.00	1.00	\$0.00	2.00	\$0.00	X		
Police Lieutenants	419.00	\$0.00	12.00	\$0.00	17.62	\$0.00	1.00	\$0.00	25.31	\$0.00	X		
Police Sergeants	888.75	\$0.00	12.00	\$0.00	60.09	\$0.00		\$0.00	207.81	\$0.00	X		
Police Patrol Officers	776.13	\$0.00	1.00	\$0.00	133.39	\$0.00	5.50	\$0.00	298.84	\$0.00	X		
DPW Foreman	199.00	\$0.00	6.00	\$0.00							X		
DPW Lead Laborers	1,478.50	\$0.00	43.50	\$0.00							X		
Township Administrator/QPA	24.50	\$0.00	9.00	\$0.00							X		
Chief Financial Officer/Tax Collector/Asst Administrator	318.00	\$0.00	5.50	\$0.00								X	
Township Engineer	147.50	\$0.00	1.50	\$0.00								X	
Recreation Director	277.00	\$0.00	13.00	\$0.00								X	
Construction Code Office/Bldg Subcode Officer	210.00	\$0.00	7.00	\$0.00								X	
Public Works Manager	235.00	\$0.00	10.00	\$0.00								X	
Township Clerk	93.00	\$0.00	15.50	\$0.00								X	
Deputy Chief Financial Officer	28.00	\$0.00	6.00	\$0.00								X	
Deputy Tax Collector/Deputy Treasurer	40.50	\$0.00	8.00	\$0.00								X	
Fire Official	-	\$0.00	-	\$0.00								X	
Certifying Payroll Officer	362.50	\$0.00	3.00	\$0.00								X	
Purchasing Specialist/Tax and Sewer Clerk	280.50	\$0.00	3.50	\$0.00								X	
Asistant Township Clerk	87.50	\$0.00	13.50	\$0.00								X	
Administrative Support/Special Projects	45.00	\$0.00	6.00	\$0.00								X	
Technical Assistants	29.00	\$0.00	10.00	\$0.00								X	
Assistant Assessor	27.00	\$0.00	10.00	\$0.00								X	
Administrative Assistant	2.00	\$0.00	2.00	\$0.00								X	
Recreation Secy	101.50	\$0.00	10.00	\$0.00								X	
Police Secy	41.50	\$0.00	8.50	\$0.00								X	
DPW Mgr Secy	25.00	\$0.00	1.00	\$0.00								X	
Tax Assessor P/T	-	\$0.00	-	\$0.00								X	
Police Desk Attendants P/T	20.00	\$0.00	-	\$0.00								X	
												X	
TOTALS (THIS PAGE ONLY)	6,401.38	\$0.00	237.50	\$0.00	211.10	\$0.00	7.50	\$0.00	533.96	\$0.00			

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

Gross Debt Deductions Net Debt			Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt	\$12,210,000.00	\$12,210,000.00	\$0.00	\$0.00	\$0.00	
Regional School Debt	\$3,835,918.79	\$3,835,918.79	\$0.00	\$0.00	\$0.00	
<u>Utility Fund Debt</u>			Utility Fund - Principal	\$0.00	\$0.00	\$0.00
Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			Utility Fund - Interest	\$0.00	\$0.00	\$0.00
			Bond Anticipation Notes - Principal	\$215,976.00		
			Bond Anticipation Notes - Interest	\$186,000.00		
			Bonds - Principal	\$187,000.00		
			Bonds - Interest	\$0.00		
			Loans & Other Debt - Principal	\$0.00		
			Loans & Other Debt - Interest	\$0.00		
			Total	\$588,976.00	\$0.00	\$0.00
<u>Municipal Purposes</u>			Total Principal	\$402,976.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$7,061,976.00	\$7,061,976.00	Total Interest	\$186,000.00	\$0.00	\$0.00
Notes Outstanding	\$4,649,000.00	\$4,649,000.00	% of Total Current Year Budget	1.99%		
Bonds Outstanding	\$0.00	\$0.00				
Loans and Other Debt	\$0.00	\$0.00				
Total (Current Year)	\$27,756,894.79	\$16,045,918.79	\$11,710,976.00			
Population (2020 census)	16,585					
Per Capita Gross Debt	\$1,673.61					
Per Capita Net Debt	\$706.12					
3 Year Average Property Valuation	\$5,393,792,896.67					
Net Debt as % of 3 Year Average Property Valuation	0.22%					
			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			
			Year of Last Rating			
			Mark "X" if Municipality has no bond rating	X		

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]