



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2022 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	2.846	\$13,929,614.00	56.60%	\$2,045.73
Municipal Library	0.039	\$187,426.00	0.76%	\$28.03
Municipal Open Space			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)			0.00%	\$0.00
Local School District	0.752	\$3,679,584.00	14.95%	\$540.55
Regional School District			0.00%	\$0.00
County Purposes	1.308	\$6,414,090.64	26.06%	\$940.20
County Library			0.00%	\$0.00
County Board of Health	0.071	\$343,431.53	1.40%	\$51.04
County Open Space	0.012	\$58,253.24	0.24%	\$8.63
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2022 Budget)</b>	<b>5.028</b>	<b>\$24,612,399.41</b>	<b>100.00%</b>	<b>\$3,614.18</b>

Total Taxable Valuation as of October 1, 2022 \$490,492,740.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$71,881.05

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
2.846	2.978	4.65%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,929,614.00	\$14,608,041.74	4.87%	\$678,427.74

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,045.73	\$2,140.79	4.65%	\$95.05

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,608,041.74
Municipal Library	ACTUAL	\$203,110.10
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,771,573.60
Regional School District		
County Purposes	ESTIMATED	\$6,559,744.85
County Library		
County Board of Health	ESTIMATED	\$352,017.32
County Open Space	ESTIMATED	\$59,709.57
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$25,554,197.17</b>

Revenue Anticipated, Excluding Tax Levy 14,849,461.81

Budget Appropriations, before Reserve for Uncollected Taxes 29,080,533.37

Total Non-Municipal Tax Levy \$10,743,045.34

Amount to be Raised by Taxes - Before RUT \$24,974,116.90

Reserve for Uncollected Taxes (RUT) \$580,080.28

Total Amount to be Raised by Taxes \$25,554,197.17

% of Tax Collections used to Calculate RUT 97.73%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022 24,209,538.23

Total Tax Levy, CY 2022 24,661,145.14

% of Taxes Collected, CY 2022 98.17%

Delinquent Taxes - December 31, 2022 \$102,152.79

**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/SEWER Utility	SOLID WASTE Utility	Utility	Utility	Utility	
08	Surplus	6.42%	\$231,545.50	3,604,881.00	\$3,836,426.50	2,709,081.00			784,252.50	343,093.00				
08	Local Revenue	-15.63%	(\$2,396,262.30)	15,333,262.30	\$12,937,000.00	822,000.00			10,115,000.00	2,000,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$261,127.14	4,420,168.00	\$4,681,295.14	4,681,295.14								
08	Uniform Construction Code Fees	-28.48%	(\$99,549.80)	349,549.80	\$250,000.00	250,000.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	-47.55%	(\$145,805.21)	306,651.69	\$160,846.48	160,846.48								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	-25.98%	(\$491,901.23)	1,893,563.52	\$1,401,662.29	1,401,662.29								
08	Other Special Items	16.02%	\$656,536.53	4,098,040.37	\$4,754,576.90	4,754,576.90								
15	Receipts from Delinquent Taxes	-66.63%	(\$139,740.55)	209,740.55	\$70,000.00	70,000.00								
	<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	4.87%	\$678,427.74	13,929,614.00	\$14,608,041.74	14,608,041.74								
07	Minimum Library Tax	8.37%	\$15,684.10	187,426.00	\$203,110.10	203,110.10								
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	#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>-3.23%</b>	<b>(\$1,429,938.08)</b>	<b>\$44,332,897.23</b>	<b>\$42,902,959.15</b>	<b>\$29,660,613.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,899,252.50</b>	<b>\$2,343,093.00</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 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	WATERSEWER Utility	SOLID WASTE Utility	Utility	Utility	Utility
20	General Government	34.00	81.81%	\$1,446,218.38	1,767,876.50	\$3,214,094.68	2,387,640.00	301,454.68			\$325,000.00	200,000.00			
21	Land-Use Administration	2.00	9.74%	\$2,778.75	28,521.25	\$31,300.00	31,300.00								
22	Uniform Construction Code	1.00	11.72%	\$19,815.00	169,050.00	\$188,865.00	188,865.00								
23	Insurance		9.47%	\$436,338.58	4,607,943.42	\$5,044,282.00	4,404,915.00				\$481,460.00	\$157,907.00			
25	Public Safety	123.00	11.83%	\$1,133,622.76	9,601,972.22	\$10,737,594.98	10,570,050.00	167,544.98							
26	Public Works	44.00	-23.87%	(\$1,285,968.20)	5,386,518.20	\$4,100,550.00	1,414,500.00				\$2,252,450.00	\$433,600.00			
27	Health and Human Services	1.00	14.14%	\$29,285.17	207,141.50	\$236,426.67	236,426.67								
28	Parks and Recreation	12.00	35.91%	\$233,080.00	654,580.00	\$889,660.00	799,660.00								
29	Education (Including Library)	4.00	-12.32%	(\$43,553.90)	353,433.25	\$309,879.35	294,053.10	15,826.25							
30	Unclassified		71.43%	\$50,000.00	70,000.00	\$120,000.00	120,000.00								
31	Utilities and Bulk Purchases		9.93%	\$741,962.82	7,470,037.18	\$8,212,000.00	1,300,000.00				\$6,900,500.00	\$11,500.00			
32	Landfill / Solid Waste Disposal		-46.79%	(\$1,338,210.22)	2,859,918.85	\$1,521,708.63		54,001.63				\$1,467,707.00			
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		8.48%	\$312,938.00	3,696,119.00	\$4,003,057.00	3,698,540.00								
37	Judgments		0.00%	\$0.00	162,500.00	\$162,500.00	162,500.00					232,138.00	72,379.00		
42	Shared Services		-47.13%	(\$151,500.19)	321,427.67	\$169,927.48	169,927.48								
43	Court and Public Defender	9.00	8.45%	\$14,344.90	406,165.10	\$440,500.00	440,500.00								
44	Capital		476.53%	\$825,985.50	173,333.00	\$999,318.50	791,000.00				208,318.50	\$0.00			
45	Debt		12.82%	\$220,607.96	1,720,606.62	\$1,941,214.58	1,441,828.58				499,386.00	\$0.00			
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		3.81%	\$21,299.94	558,780.34	\$580,080.28	580,080.28								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	230.00	6.70%	\$2,693,035.25	\$40,209,923.90	\$42,902,959.15	\$29,031,796.11	\$628,827.54	\$0.00	\$0.00	\$10,899,252.50	\$2,343,093.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk		Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X	X	X	X				
X					Utility Operating Surplus	\$500,000.00	Use of \$ 500,000 in Water/Sewer Utility Surplus
X					Sale of Surplus Property	\$807,030.00	Sale of Surplus Property owned by the City
X					Reserve for School Tax Overpayment	\$107,900.00	Use of funds from an 1x overpayment
X					American Rescue Plan Funds	\$876,989.00	Use of remaining American Rescue Plan funds to replace lost revenue from prior years
X					Municipal Relief State Funding Aid 2022	\$230,573.14	Additional State Aid received in 2022 for 2023 budget, State expected not to renew
		X			Animal Shelter Services	\$30,000.00	Continuous increase in cost to provide animal shelter services - Est based on 23' increase
		X			Public Employee Retirement Employer Contribution	\$275,000.00	Increase in the employer share of the Public Employees Retirement Trust - Est based on 23' increase
		X			Insurance - General Liability	\$135,000.00	Increase in the General Liability Insurance Rates - Est based on 23' increase
		X			Sewerage Authority	\$131,000.00	CCUA annual increase of 2%
		X			Union Contractual Increases	\$800,000.00	Annual contractual increases for Union/Individual Contracts
		X			Leased Vehicles for Police Department	\$75,000.00	Est for additional leased patrol vehicles
			X		Judgement/Lawsuits	\$207,500.00	RCT & Pro-Cap Settlements final payments in 2023 budget

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

**Property Tax Assessments - Taxable Properties (October 1, 2022 Value)**

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	598	\$6,060,700.00	1.24%
2 Residential	4,495	\$323,098,300.00	65.87%
3A/3B Farm	1	\$113,700.00	0.02%
4A Commercial	403	\$91,064,600.00	18.57%
4B Industrial	33	\$46,724,600.00	9.53%
4C Apartments	30	\$19,681,400.00	4.01%
5A/5B Railroad	40	\$0.00	0.00%
6A/6B Business Personal Property	1	\$3,749,440.00	0.76%
<b>Total</b>	<b>5,601</b>	<b>\$490,492,740.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value 80.20%

Equalized Valuation, Taxable Properties \$611,586,957.61

Total # of property tax appeals filed in 2022	County Tax Board	11.00
	State Tax Court	3.00
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		\$0.00

**Property Tax Assessments - Exempt Properties (October 1, 2022 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$46,267,300.00	8.33%
15B Other Schools	4	\$2,778,400.00	0.50%
15C Public Property	689	\$370,146,400.00	66.66%
15D Church and Charities	125	\$54,848,000.00	9.88%
15E Cemeteries & Graveyards	4	\$1,023,600.00	0.18%
15F Other Exempt	154	\$80,243,100.00	14.45%
<b>Total</b>	<b>991</b>	<b>\$555,306,800.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 113.21%

### 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 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	14	\$0.00	\$321,000.00	\$16,139.88
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>14</b>	<b>0.00</b>	<b>321,000.00</b>	<b>16,139.88</b>

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2022 Total Tax Rate
Hedgeman Sewer Lateral	AdF Housing	\$94,133.60	\$4,435,790.00	\$222,539.07	\$1,224,323.60												
Lope VI	AdF Housing	\$70,533.00	\$24,403,500.00	\$242,647.21	\$1,212,113.85												
Hedgeman Apartments Urban Rem	AdF Housing	\$81,147.00	\$4,836,500.00	\$326,105.00	\$326,105.00												
CA Vales	AdF Housing	\$59,131.00	\$1,963,500.00	\$326,105.00	\$326,105.00												
NIA Amen. Heights	AdF Housing	\$233,101.00	\$6,500,000.00	\$326,105.00	\$326,105.00												
Hedgeman Redevelopment/Club	Comm. Indus.	\$26,762.26	\$15,000,000.00	\$326,105.00	\$326,105.00												
Commercial Improvement/UB	AdF Housing	\$13,297.95	\$6,885,000.00	\$341,806.84	\$422,664.96												
Asphalt	Comm. Indus.	\$26,053.08	\$863,600.00	\$11,960.69	\$11,960.69												
IBZ 2, West	Other	\$4,522.08	\$298,200.00	\$11,960.69	\$11,960.69												
Commercial/Healthcare	Other	\$19,462.00	\$449,900.00	\$11,960.69	\$11,960.69												
Truckway Comm Action Agency	Other	\$12,838.00	\$431,100.00	\$11,960.69	\$11,960.69												
Kansas	Other	\$286,863.84	\$8,328,700.00	\$11,960.69	\$11,960.69												
<b>Total Long Term Exemptions - Column Total</b>	<b>X</b>	<b>928,864.81</b>	<b>74,535,200.00</b>	<b>3,278,714.23</b>		<b>Total Long Term Exemptions - Column Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>Total Long Term Exemptions - Column Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Mark "X" if Grand Total</b>	<b>X</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>Total Long Term Exemptions - GRAND TOTAL</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	0.00	6.00	70,929.50	\$63,500.00	\$0.00	\$2,571.75	\$0.00	\$4,857.75
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,779,100.00	\$1,300,000.00	\$0.00	\$222,430.00	\$157,220.00	\$99,450.00
Police Officers (Including Superior Officers)	71.00	0.00	8,715,282.40	\$5,554,000.00	\$252,000.00	\$2,027,765.40	\$797,330.00	\$84,187.00
Fire Fighters (Including Superior Officers)	21.00	0.00	3,424,163.50	\$2,000,000.00	\$423,000.00	\$730,200.00	\$235,830.00	\$35,133.50
All Other Union Employees not listed above	124.00	2.00	1,578,754.50		\$173,000.00	\$0.00	\$1,392,520.00	\$13,234.50
All Other Non-Union Employees not listed above	0.00	26.00	239,881.34	\$214,755.00	\$0.00	\$8,697.58	\$0.00	\$16,428.76
<b>Totals</b>	<b>230.00</b>	<b>34.00</b>	<b>15,808,111.24</b>	<b>\$9,132,255.00</b>	<b>\$848,000.00</b>	<b>\$2,991,664.73</b>	<b>\$2,582,900.00</b>	<b>\$253,291.51</b>

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

**YES**

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	69.00	\$12,493.93	\$862,081.44	70.00	\$10,346.49	\$724,254.30
Parent & Child	18.00	\$24,254.76	\$436,585.68	20.00	\$19,283.70	\$385,674.00
Employee & Spouse (or Partner)	24.00	\$26,933.15	\$646,395.48	26.00	\$21,608.30	\$561,815.80
Family	39.00	\$36,933.45	\$1,440,404.40	43.00	\$30,975.40	\$1,331,942.20
Employee Cost Sharing Contribution (enter as negative - )			(\$683,781.93)			(\$570,732.23)
<b>Subtotal</b>	<b>150.00</b>		<b>\$2,701,685.07</b>	<b>159.00</b>		<b>\$2,432,954.07</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	7	\$9,086.43	\$63,605.04	5	\$8,740.06	\$43,700.30
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	3	\$8,933.04	\$26,799.12	4	\$11,719.08	\$46,876.32
Family			\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>10.00</b>		<b>\$90,404.16</b>	<b>9.00</b>		<b>\$90,576.62</b>
<b>GRAND TOTAL</b>	<b>160.00</b>		<b>\$2,792,089.23</b>	<b>168.00</b>		<b>\$2,523,530.69</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)?**

**YES**

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

**YES**















**USER FRIENDLY BUDGET SECTION - Notes**

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