



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

**2020 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.395	\$29,201,215.00	17.52%	\$1,467.53
Municipal Library	0.000		0.00%	\$0.00
Municipal Open Space	0.020	\$1,480,589.02	0.89%	\$74.31
Municipal Arts and Culture	0.000		#DIV/0!	\$0.00
Fire Districts (avg. rate/total levies)	0.113	\$1,158,748.20	0.70%	\$419.83
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.095	\$80,926,146.00	48.56%	\$4,068.22
Regional School District	0.432	\$31,911,633.00	19.15%	\$1,605.00
County Purposes	0.246	\$18,152,380.42	10.89%	\$913.96
County Library	0.018	\$1,321,169.92	0.79%	\$66.87
County Board of Health	0.005	\$374,341.23	0.22%	\$18.58
County Open Space	0.029	\$2,119,486.80	1.27%	\$107.74
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.353</b>	<b>\$166,645,709.59</b>	<b>#DIV/0!</b>	<b>\$8,742.03</b>

Total Taxable Valuation as of	October 1, 2020	<u>\$7,559,150,200.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$371,527.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.395	0.386	-2.28%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$29,201,215.00	\$29,201,215.00	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,467.53	\$1,434.09	-2.28%	(\$33.44)

Sheet UFB-1

**Current Year 2021 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$29,201,215.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$1,511,830.04
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$5,975,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$81,250,000.00
Regional School District	ESTIMATED	\$32,500,000.00
County Purposes	ESTIMATED	\$18,250,000.00
County Library	ESTIMATED	\$1,375,000.00
County Board of Health	ESTIMATED	\$400,000.00
County Open Space	ESTIMATED	\$2,200,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$172,663,045.04</b>

Revenue Anticipated, Excluding Tax Levy	25,641,785.00
Budget Appropriations, before Reserve for Uncollected Taxes	51,821,396.71
Total Non-Municipal Tax Levy	\$143,461,830.04
Amount to be Raised by Taxes - Before RUT	\$169,641,441.75
Reserve for Uncollected Taxes (RUT)	\$3,021,603.29
<b>Total Amount to be Raised by Taxes</b>	<b>\$172,663,045.04</b>

% of Tax Collections used to Calculate RUT	<u>98.25%</u>
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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	169,629,263.87
Total Tax Levy, CY 2020	172,389,519.50
% of Taxes Collected, CY 2020	<u>98.40%</u>
Delinquent Taxes - December 31, 2020	<u>\$5,659,390.26</u>

**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	Sewer Utility
08	Surplus	15.28%	\$1,054,000.00	\$6,900,000.00	\$7,954,000.00	\$7,287,000.00		\$667,000.00
08	Local Revenue	120.20%	\$5,291,937.34	\$4,402,719.79	\$9,694,657.13	\$3,604,657.13		\$6,090,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$7,918,357.00	\$7,918,357.00	\$7,918,357.00		
08	Uniform Construction Code Fees	-14.59%	(\$204,943.05)	\$1,404,943.05	\$1,200,000.00	\$1,200,000.00		
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>								
11	Shared Services Agreements	0.00%	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00			
10	Public and Private Revenue	-79.72%	(\$885,008.36)	\$1,110,080.99	\$225,072.63	\$225,072.63		
08	Other Special Items	-0.04%	(\$1,327.37)	\$3,741,039.61	\$3,739,712.24	\$3,156,698.24		\$583,014.00
15	Receipts from Delinquent Taxes	-2.89%	(\$62,521.85)	\$2,162,521.85	\$2,100,000.00	\$2,100,000.00		
<b><i>Amount to be raised by taxation</i></b>								
07	Local Tax for Municipal Purposes	-13.34%	(\$4,726,538.03)	\$35,439,583.37	\$30,713,045.34	\$29,201,215.00	\$1,511,830.34	
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00			
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>0.74%</b>	<b>\$465,598.68</b>	<b>\$63,229,245.66</b>	<b>\$63,694,844.34</b>	<b>\$54,843,000.00</b>	<b>\$1,511,830.34</b>	<b>\$7,340,014.00</b>

**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	Sewer Utility	
20	General Government	34.00	17.00	167.62%	\$6,625,754.87	\$3,952,790.21	\$10,578,545.08	\$3,994,404.08		\$6,584,141.00	
21	Land-Use Administration	3.00	0.00	12.56%	\$37,236.00	\$296,398.00	\$333,634.00	\$333,634.00			
22	Uniform Construction Code	19.00	3.00	5.51%	\$70,785.00	\$1,284,244.00	\$1,355,029.00	\$1,355,029.00			
23	Insurance	0.00	0.00	1.53%	\$75,679.00	\$4,937,145.00	\$5,012,824.00	\$5,012,824.00			
25	Public Safety	125.00	65.00	0.85%	\$140,541.29	\$16,596,196.54	\$16,736,737.83	\$16,682,152.00	\$54,585.83		
26	Public Works	59.00	35.00	-5.25%	(\$291,309.05)	\$5,546,000.85	\$5,254,691.80	\$5,111,705.00	\$142,986.80		
27	Health and Human Services	10.00	1.00	-19.10%	(\$196,032.00)	\$1,026,492.00	\$830,460.00	\$461,733.00	\$368,727.00		
28	Parks and Recreation			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
30	Unclassified			501.49%	\$707,103.24	\$141,000.00	\$848,103.24	\$140,000.00	\$708,103.24		
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,233,050.00	\$1,233,050.00	\$1,233,050.00			
32	Landfill / Solid Waste Disposal			90.27%	\$510,000.00	\$565,000.00	\$1,075,000.00	\$1,075,000.00			
35	Contingency			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00			
36	Statutory Expenditures			9.60%	\$589,530.00	\$6,139,363.00	\$6,728,893.00	\$6,666,893.00		\$62,000.00	
37	Judgements			#DIV/0!	\$0.00		\$0.00				
42	Shared Services			#DIV/0!	\$0.00		\$0.00				
43	Court and Public Defender	7.00	2.00	-2.34%	(\$12,536.00)	\$535,334.00	\$522,798.00	\$522,798.00			
44	Capital			117.65%	\$500,000.00	\$425,000.00	\$925,000.00	\$425,000.00		\$500,000.00	
45	Debt			8.54%	\$726,552.10	\$8,505,923.00	\$9,232,475.10	\$8,234,875.00	\$803,727.10	\$193,873.00	
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			-0.33%	(\$10,081.93)	\$3,031,685.22	\$3,021,603.29	\$3,021,603.29			
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00				
	<b>Total</b>	<b>257.00</b>	<b>123.00</b>	<b>17.47%</b>	<b>\$9,473,222.52</b>	<b>\$54,221,621.82</b>	<b>\$63,694,844.34</b>	<b>\$54,276,700.37</b>	<b>\$566,299.63</b>	<b>\$1,511,830.34</b>	<b>\$7,340,014.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,096	\$119,229,600.00	1.58%	15A Public Schools	19	\$115,617,900.00	20.10%
2 Residential	17,364	\$6,451,197,200.00	85.34%	15B Other Schools	3	\$7,442,600.00	1.29%
3A/3B Farm	671	\$106,269,200.00	1.41%	15C Public Property	5,023	\$305,987,700.00	53.19%
4A Commercial	500	\$717,929,800.00	9.50%	15D Church and Charities	70	\$69,956,900.00	12.16%
4B Industrial	66	\$124,386,400.00	1.65%	15E Cemeteries & Graveyards	8	\$986,700.00	0.17%
4C Apartments	1	\$40,138,000.00	0.53%	15F Other Exempt	209	\$75,227,400.00	13.08%
5A/5B Railroad	23	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
<b>Total</b>	<b>19,722</b>	<b>\$7,559,150,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>5,332</b>	<b>\$575,219,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$7,559,150,200.00			
Total # of property tax appeals filed in 2020				County Tax Board			
				186.00			
				State Tax Court			
				23.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				18.00			
Amount paid out by municipality for tax appeals in 2020				\$87,304.79			

Percentage of Exempt vs.  
Non-Exempt Properties                      7.61%

### 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 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				
<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	0.00	5.00	64,590.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$4,590.00
Supervisory Staff (Department Heads & Managers)	23.00	0.00	3,141,637.70	\$2,367,141.00	\$0.00	\$327,866.45	\$265,543.96	\$181,086.29
Police Officers (Including Superior Officers)	96.00	24.00	18,452,351.38	\$12,021,322.00	\$700,000.00	\$3,698,210.31	\$1,113,187.84	\$919,631.23
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	124.00	0.00	11,450,911.64	\$7,916,313.00	\$233,000.00	\$1,196,154.89	\$1,499,846.11	\$605,597.64
All Other Non-Union Employees not listed above	14.00	94.00	1,767,030.02	\$1,460,719.00		\$118,529.49	\$106,036.56	\$81,744.97
<b>Totals</b>	<b>257.00</b>	<b>123.00</b>	<b>34,876,520.74</b>	<b>\$23,825,495.00</b>	<b>\$933,000.00</b>	<b>\$5,340,761.14</b>	<b>\$2,984,614.47</b>	<b>\$1,792,650.13</b>

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 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.