



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1505\_fba\_2021.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#) **Municipality:**  **State:**  **Zip:**

**Mayor**

| First Name | Middle Name | Last Name  | Term Expires | Business Email               |
|------------|-------------|------------|--------------|------------------------------|
| Carmen     | F           | Amato, Jr. | 12/31/2019   | camato@berkeleystownship.org |

**Chief Administrative Officer**

|      |   |        |  |                               |
|------|---|--------|--|-------------------------------|
| John | A | Camera |  | jcamara@berkeleystownship.org |
|------|---|--------|--|-------------------------------|

**Chief Financial Officer**

|           |   |        |  |                                                                              |
|-----------|---|--------|--|------------------------------------------------------------------------------|
| Frederick | C | Ebenau |  | <a href="mailto:treas@berkeleystownship.org">treas@berkeleystownship.org</a> |
|-----------|---|--------|--|------------------------------------------------------------------------------|

**Municipal Clerk**

|         |   |       |  |                                     |
|---------|---|-------|--|-------------------------------------|
| Beverly | M | Carle |  | townshipclerk@berkeleystownship.org |
|---------|---|-------|--|-------------------------------------|

**Registered Municipal Accountant**

|       |   |        |  |                     |
|-------|---|--------|--|---------------------|
| Jerry | W | Conaty |  | jconaty@hfacpas.com |
|-------|---|--------|--|---------------------|

**Governing Body Members**

| First Name | Middle Name | Last Name  | Term Expires | Business Email                   |
|------------|-------------|------------|--------------|----------------------------------|
| John       | A           | Bacchione  | 12/31/2019   | jbacchione@berkeleystownship.org |
| Keith      |             | Buscio     | 12/31/2019   | kbuscio@berkeleystownship.org    |
| James      | J           | Byrnes     | 12/31/2021   | jbyrnes@berkeleystownship.org    |
| Sophia     |             | Gingrich   | 12/31/2021   | sgingrich@berkeleystownship.org  |
| Lloyd      | Thomas      | Gross, Jr. | 12/31/2019   | tgrosse@berkeleystownship.org    |
| Angelo     |             | Guadagno   | 12/31/2021   | aguadagno@berkeleystownship.org  |
| Michael    |             | Signorile  | 11/3/2020    | msignorile@berkeleystownship.org |
|            |             |            |              |                                  |
|            |             |            |              |                                  |
|            |             |            |              |                                  |

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

| <u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>                                                                                                               |                      |                         |                   |                        | <u>Current Year 2021 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                                                                                                                                                                             | 0.686                | \$35,828,043.96         | 30.78%            | \$0.00                 | Municipal Purpose Tax                                                                                                                                                                                                                                                                                                                                                                                   | ACTUAL                  | \$5,265,550,469.00        |
| Municipal Library                                                                                                                                                                                 |                      |                         | 0.00%             | \$0.00                 | Municipal Library                                                                                                                                                                                                                                                                                                                                                                                       |                         |                           |
| Municipal Open Space                                                                                                                                                                              | 0.010                | \$522,345.00            | 0.45%             | \$0.00                 | Municipal Open Space                                                                                                                                                                                                                                                                                                                                                                                    | ACTUAL                  | \$526,555.00              |
| 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                                                                                                                                                                             | 0.606                | \$31,655,013.00         | 27.19%            | \$0.00                 | Local School District                                                                                                                                                                                                                                                                                                                                                                                   | ACTUAL                  | \$32,073,515.00           |
| Regional School District                                                                                                                                                                          | 0.475                | \$24,836,993.00         | 21.34%            | \$0.00                 | Regional School District                                                                                                                                                                                                                                                                                                                                                                                | ACTUAL                  | \$25,171,587.00           |
| County Purposes                                                                                                                                                                                   | 0.378                | \$19,714,495.46         | 16.94%            | \$0.00                 | County Purposes                                                                                                                                                                                                                                                                                                                                                                                         | ACTUAL                  | \$19,714,495.46           |
| County Library                                                                                                                                                                                    | 0.042                | \$2,172,722.83          | 1.87%             | \$0.00                 | County Library                                                                                                                                                                                                                                                                                                                                                                                          | ACTUAL                  | \$2,172,722.83            |
| County Board of Health                                                                                                                                                                            | 0.019                | \$969,189.66            | 0.83%             | \$0.00                 | County Board of Health                                                                                                                                                                                                                                                                                                                                                                                  | ACTUAL                  | \$969,189.66              |
| County Open Space                                                                                                                                                                                 | 0.013                | \$701,942.57            | 0.60%             | \$0.00                 | County Open Space                                                                                                                                                                                                                                                                                                                                                                                       | ACTUAL                  | \$701,942.57              |
| Other County Levies (total)                                                                                                                                                                       |                      |                         | 0.00%             | \$0.00                 | Other County Levies (total)                                                                                                                                                                                                                                                                                                                                                                             |                         |                           |
| <b>Total (Calendar Year 2020 Budget)</b>                                                                                                                                                          | <b>2.229</b>         | <b>\$116,400,745.48</b> | <b>100.00%</b>    | <b>\$0.00</b>          | <b>Total ESTIMATED amount to be raised by taxes</b>                                                                                                                                                                                                                                                                                                                                                     |                         | <b>\$5,346,880,476.52</b> |
| Total Taxable Valuation as of October 1, 2020 <u>\$5,265,550,469.00</u><br>(To be used to calculate the current year tax rate)<br>Current Year Average Residential Assessment <u>\$204,491.00</u> |                      |                         |                   |                        | Revenue Anticipated, Excluding Tax Levy <u>15,373,868.35</u><br>Budget Appropriations, before Reserve for Uncollected Taxes <u>48,819,761.24</u><br>Total Non-Municipal Tax Levy <u>\$81,330,007.52</u><br>Amount to be Raised by Taxes - Before RUT <u>\$114,775,900.41</u><br>Reserve for Uncollected Taxes (RUT) <u>\$2,677,947.74</u><br>Total Amount to be Raised by Taxes <u>\$117,453,848.15</u> |                         |                           |
| <b><u>Prior Year to Current Year Comparison</u></b>                                                                                                                                               |                      |                         |                   |                        | % of Tax Collections used to Calculate RUT <u>97.72%</u><br><br>If % used exceeds the actual collection % then<br>reference the statutory exception used                                                                                                                                                                                                                                                |                         |                           |
| <b><u>Comparison - Municipal Purposes Tax Rate</u></b>                                                                                                                                            |                      |                         |                   |                        | <b><u>Tax Collections - ACTUAL as of Prior Year</u></b>                                                                                                                                                                                                                                                                                                                                                 |                         |                           |
|                                                                                                                                                                                                   | Prior Year           | Current Year            | % Change (+/-)    |                        | Total Tax Revenue, Collections CY 2020                                                                                                                                                                                                                                                                                                                                                                  |                         | <u>116,276,023.51</u>     |
|                                                                                                                                                                                                   | 0.686                | 0.686                   | 0.00%             |                        | Total Tax Levy, CY 2020                                                                                                                                                                                                                                                                                                                                                                                 |                         | <u>117,108,312.73</u>     |
| <b><u>Comparison - Municipal Purposes Tax Levy</u></b>                                                                                                                                            |                      |                         |                   |                        | % of Taxes Collected, CY 2020                                                                                                                                                                                                                                                                                                                                                                           |                         | <u>99.29%</u>             |
|                                                                                                                                                                                                   | Prior Year           | Current Year            | % Change (+/-)    | \$ Change (+/-)        |                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                           |
|                                                                                                                                                                                                   | \$35,828,043.96      | \$5,265,550,469.00      | 14596.73%         | #####                  | Delinquent Taxes - December 31, 2020                                                                                                                                                                                                                                                                                                                                                                    |                         | <u>\$1,040,104.81</u>     |
| <b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>                                                                                                       |                      |                         |                   |                        |                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                           |
|                                                                                                                                                                                                   | Prior Year           | Current Year            | % Change (+/-)    | \$ Change (+/-)        |                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                           |
|                                                                                                                                                                                                   | \$0.00               | \$1,402.81              | #DIV/0!           | \$1,402.81             |                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                           |

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

| FCOA                                                         |                                              | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget      | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Utility       | Utility       | Utility       | Utility       | Utility       |
|--------------------------------------------------------------|----------------------------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|------------------------|----------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| 08                                                           | Surplus                                      | -100.00%                                  | (\$2,710,000.00)                           | \$2,710,000.00                            | \$0.00                                         | \$0.00                 |                      |                                |               |               |               |               |               |
| 08                                                           | Local Revenue                                | -14.50%                                   | (\$229,487.94)                             | \$1,582,687.94                            | \$1,353,200.00                                 | \$1,353,200.00         |                      |                                |               |               |               |               |               |
| 09                                                           | State Aid (without offsetting appropriation) | 0.00%                                     | \$0.00                                     | \$4,256,465.00                            | \$4,256,465.00                                 | \$4,256,465.00         |                      |                                |               |               |               |               |               |
| 08                                                           | Uniform Construction Code Fees               | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00                                         | \$0.00                 |                      |                                |               |               |               |               |               |
| <b><i>Special Revenue Items w/ Prior Written Consent</i></b> |                                              |                                           |                                            |                                           |                                                |                        |                      |                                |               |               |               |               |               |
| 11                                                           | Shared Services Agreements                   | 12.35%                                    | \$34,481.68                                | \$279,116.65                              | \$313,598.33                                   | \$313,598.33           |                      |                                |               |               |               |               |               |
| 08                                                           | Additional Revenue Offset by Appropriations  | -1.01%                                    | (\$7,661.81)                               | \$757,661.81                              | \$750,000.00                                   | \$750,000.00           |                      |                                |               |               |               |               |               |
| 10                                                           | Public and Private Revenue                   | -65.14%                                   | (\$1,198,620.48)                           | \$1,840,185.18                            | \$641,564.70                                   | \$641,564.70           |                      |                                |               |               |               |               |               |
| 08                                                           | Other Special Items                          | 269.83%                                   | \$5,299,883.76                             | \$1,964,156.56                            | \$7,264,040.32                                 | \$7,264,040.32         |                      |                                |               |               |               |               |               |
| 15                                                           | Receipts from Delinquent Taxes               | -23.78%                                   | (\$248,075.85)                             | \$1,043,075.85                            | \$795,000.00                                   | \$795,000.00           |                      |                                |               |               |               |               |               |
| <b><i>Amount to be raised by taxation</i></b>                |                                              |                                           |                                            |                                           |                                                |                        |                      |                                |               |               |               |               |               |
| 07                                                           | Local Tax for Municipal Purposes             | -4.79%                                    | (\$1,816,743.86)                           | \$37,938,601.87                           | \$36,121,858.01                                | \$36,121,858.01        |                      |                                |               |               |               |               |               |
| 07                                                           | Minimum Library Tax                          | #DIV/0!                                   | \$0.00                                     |                                           | \$0.00                                         |                        |                      |                                |               |               |               |               |               |
| 54                                                           | Open Space Levy Tax                          | 0.34%                                     | \$1,797.49                                 | \$524,757.51                              | \$526,555.00                                   | \$526,555.00           |                      |                                |               |               |               |               |               |
| 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>-1.65%</b>                             | <b>(\$874,427.01)</b>                      | <b>\$52,896,708.37</b>                    | <b>\$52,022,281.36</b>                         | <b>\$52,022,281.36</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> | <b>\$0.00</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   | Arts and Culture Trust Fund | Utility       | Utility       | Utility       | Utility       | Utility       |
|------|---------------------------------|---------------------|------------------------------------|-------------------------------------|------------------------------------------------------------|-----------------------------------------------------|------------------------|------------------------|---------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|
| 20   | General Government              | 31.00               | 15.00                              | 4.02%                               | \$123,393.00                                               | \$3,068,499.00                                      | \$3,191,892.00         | \$3,179,892.00         | \$12,000.00         |                             |               |               |               |               |               |
| 21   | Land-Use Administration         | 3.00                |                                    | -6.65%                              | (\$27,236.58)                                              | \$409,656.58                                        | \$382,420.00           | \$382,420.00           |                     |                             |               |               |               |               |               |
| 22   | Uniform Construction Code       | 5.00                |                                    | 17.48%                              | \$42,745.00                                                | \$244,481.00                                        | \$287,226.00           | \$287,226.00           |                     |                             |               |               |               |               |               |
| 23   | Insurance                       |                     |                                    | 1.35%                               | \$110,300.00                                               | \$8,199,700.00                                      | \$8,310,000.00         | \$8,310,000.00         |                     |                             |               |               |               |               |               |
| 25   | Public Safety                   | 103.00              | 39.00                              | -4.57%                              | (\$576,341.12)                                             | \$12,606,194.00                                     | \$12,029,852.88        | \$11,676,968.59        | \$352,884.29        |                             |               |               |               |               |               |
| 26   | Public Works                    | 65.00               |                                    | -1.31%                              | (\$74,430.77)                                              | \$5,668,779.18                                      | \$5,594,348.41         | \$5,332,023.00         | \$262,325.41        |                             |               |               |               |               |               |
| 27   | Health and Human Services       | 2.00                |                                    | 4.01%                               | \$6,660.69                                                 | \$165,937.06                                        | \$172,597.75           | \$154,654.00           | \$17,943.75         |                             |               |               |               |               |               |
| 28   | Parks and Recreation            | 16.00               | 2.00                               | 83.64%                              | \$758,274.00                                               | \$906,564.00                                        | \$1,664,838.00         | \$1,142,293.00         | \$522,545.00        |                             |               |               |               |               |               |
| 29   | Education (including Library)   |                     |                                    | #DIV/0!                             | \$0.00                                                     | \$0.00                                              | \$0.00                 | \$0.00                 |                     |                             |               |               |               |               |               |
| 30   | Unclassified                    |                     |                                    | -55.41%                             | (\$1,213.49)                                               | \$2,190.00                                          | \$976.51               | \$976.51               |                     |                             |               |               |               |               |               |
| 31   | Utilities and Bulk Purchases    |                     |                                    | 12.55%                              | \$223,312.58                                               | \$1,778,687.42                                      | \$2,002,000.00         | \$2,002,000.00         |                     |                             |               |               |               |               |               |
| 32   | Landfill / Solid Waste Disposal |                     |                                    | 4.76%                               | \$100,000.00                                               | \$2,100,000.00                                      | \$2,200,000.00         | \$2,200,000.00         |                     |                             |               |               |               |               |               |
| 35   | Contingency                     |                     |                                    | 0.00%                               | \$0.00                                                     | \$2,000.00                                          | \$2,000.00             | \$2,000.00             |                     |                             |               |               |               |               |               |
| 36   | Statutory Expenditures          |                     |                                    | 9.91%                               | \$447,167.00                                               | \$4,511,000.00                                      | \$4,958,167.00         | \$4,958,167.00         |                     |                             |               |               |               |               |               |
| 37   | Judgements                      |                     |                                    | #DIV/0!                             | \$0.00                                                     | \$0.00                                              | \$0.00                 | \$0.00                 |                     |                             |               |               |               |               |               |
| 42   | Shared Services                 |                     |                                    | -3.17%                              | (\$10,800.00)                                              | \$340,398.33                                        | \$329,598.33           | \$329,598.33           |                     |                             |               |               |               |               |               |
| 43   | Court and Public Defender       | 3.00                | 2.00                               | -5.15%                              | (\$16,925.00)                                              | \$328,593.00                                        | \$311,668.00           | \$311,668.00           |                     |                             |               |               |               |               |               |
| 44   | Capital                         |                     |                                    | -23.66%                             | (\$155,000.00)                                             | \$655,000.00                                        | \$500,000.00           | \$500,000.00           |                     |                             |               |               |               |               |               |
| 45   | Debt                            |                     |                                    | 8.37%                               | \$568,037.05                                               | \$6,784,540.28                                      | \$7,352,577.33         | \$7,352,577.33         |                     |                             |               |               |               |               |               |
| 46   | Deferred Charges                |                     |                                    | -20.42%                             | (\$13,381.24)                                              | \$65,525.27                                         | \$52,144.03            | \$52,144.03            |                     |                             |               |               |               |               |               |
| 48   | Debt - Type 1 School District   |                     |                                    | #DIV/0!                             | \$0.00                                                     | \$0.00                                              | \$0.00                 | \$0.00                 |                     |                             |               |               |               |               |               |
| 50   | Reserve for Uncollected Taxes   |                     |                                    | 12.14%                              | \$289,749.84                                               | \$2,386,215.28                                      | \$2,675,965.12         | \$2,675,965.12         |                     |                             |               |               |               |               |               |
| 55   | Surplus General Budget          |                     |                                    | #DIV/0!                             | \$0.00                                                     | \$0.00                                              | \$0.00                 | \$0.00                 |                     |                             |               |               |               |               |               |
|      | <b>Total</b>                    | <b>228.00</b>       | <b>58.00</b>                       | <b>3.57%</b>                        | <b>\$1,794,310.96</b>                                      | <b>\$50,223,960.40</b>                              | <b>\$52,018,271.36</b> | <b>\$50,850,572.91</b> | <b>\$645,153.45</b> | <b>\$522,545.00</b>         | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</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                                                                | 2,791         | \$112,784,400.00          | 2.14%          | 15A Public Schools                                                          | 8            | \$95,282,400.00           | 7.19%          |
| 2 Residential                                                                | 23,397        | \$4,784,475,400.00        | 90.86%         | 15B Other Schools                                                           |              |                           | 0.00%          |
| 3A/3B Farm                                                                   | 1             | \$10,700.00               | 0.00%          | 15C Public Property                                                         | 1,796        | \$1,136,879,300.00        | 85.82%         |
| 4A Commercial                                                                | 222           | \$277,366,630.00          | 5.27%          | 15D Church and Charities                                                    | 31           | \$33,190,200.00           | 2.51%          |
| 4B Industrial                                                                | 20            | \$18,772,700.00           | 0.36%          | 15E Cemeteries & Graveyards                                                 | 5            | \$262,400.00              | 0.02%          |
| 4C Apartments                                                                | 9             | \$65,549,800.00           | 1.24%          | 15F Other Exempt                                                            | 294          | \$59,186,800.00           | 4.47%          |
| 5A/5B Railroad                                                               |               |                           | 0.00%          |                                                                             |              |                           |                |
| 6A/6B Business Personal Property                                             | 1             | \$6,590,839.00            | 0.13%          |                                                                             |              |                           |                |
| <b>Total</b>                                                                 | <b>26,441</b> | <b>\$5,265,550,469.00</b> | <b>100.00%</b> | <b>Total</b>                                                                | <b>2,134</b> | <b>\$1,324,801,100.00</b> | <b>100.00%</b> |
| <b>Average Ratio (%), Assessed to True Value</b>                             |               |                           |                | <b>88.71%</b>                                                               |              |                           |                |
| <b>Equalized Valuation, Taxable Properties</b>                               |               |                           |                | <b>\$5,935,689,853.46</b>                                                   |              |                           |                |
| <b>Total # of property tax appeals filed in 2020</b>                         |               |                           |                | <b>County Tax Board</b>                                                     |              | <b>169.00</b>             |                |
|                                                                              |               |                           |                | <b>State Tax Court</b>                                                      |              | <b>14.00</b>              |                |
| <b>Number of 2020 County Tax Board decisions appealed to Tax Court</b>       |               |                           |                | <b>11.00</b>                                                                |              |                           |                |
| <b>Number of pending property tax appeals in State Tax Court</b>             |               |                           |                | <b>26.00</b>                                                                |              |                           |                |
| <b>Amount paid out by municipality for tax appeals in 2020</b>               |               |                           |                |                                                                             |              |                           |                |
|                                                                              |               |                           |                | Percentage of Exempt vs. Non-Exempt Properties <b>25.16%</b>                |              |                           |                |

| <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u> |                 |                          |                |                                                |
|-------------------------------------------------------------------------------------------|-----------------|--------------------------|----------------|------------------------------------------------|
|                                                                                           | # of<br>Parcels | PILOT<br>Billing/Revenue | Assessed Value | Taxes if Billed in Full<br>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                     | 8.00                     | 150,710.00           | \$140,000.00           | \$0.00                          | \$0.00                | \$0.00                            | \$10,710.00                         |
| Supervisory Staff (Department Heads & Managers) | 18.00                    | 4.00                     | 2,483,543.26         | \$1,871,273.00         | \$37,000.00                     | \$223,055.74          | \$206,231.64                      | \$145,982.88                        |
| Police Officers (Including Superior Officers)   | 79.00                    | 0.00                     | 11,945,254.39        | \$7,803,553.96         | \$350,000.00                    | \$1,896,263.61        | \$1,298,197.20                    | \$597,239.62                        |
| Fire Fighters (Including Superior Officers)     |                          |                          | 0.00                 |                        |                                 |                       |                                   |                                     |
| All Other Union Employees not listed above      | 119.00                   | 0.00                     | 9,957,237.87         | \$6,068,947.83         | \$571,900.00                    | \$723,418.58          | \$2,084,946.60                    | \$508,024.86                        |
| All Other Non-Union Employees not listed above  | 13.00                    | 45.00                    | 2,339,767.15         | \$1,833,502.34         | \$110,000.00                    | \$218,553.48          | \$29,033.40                       | \$148,677.93                        |
| <b>Totals</b>                                   | <b>229.00</b>            | <b>57.00</b>             | <b>26,876,512.67</b> | <b>\$17,717,277.13</b> | <b>\$1,068,900.00</b>           | <b>\$3,061,291.41</b> | <b>\$3,618,408.84</b>             | <b>\$1,410,635.29</b>               |

Is the Local Government required to comply with NJSA 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**

|                                                                 | <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                                                 | 76.00                                                       | \$8,679.12                                            | \$659,613.12                   | 77.00                                                     | \$9,312.96                                           | \$717,097.92                 |
| Parent & Child                                                  | 28.00                                                       | \$17,038.56                                           | \$477,079.68                   | 26.00                                                     | \$16,670.16                                          | \$433,424.16                 |
| Employee & Spouse (or Partner)                                  | 19.00                                                       | \$19,037.52                                           | \$361,712.88                   | 14.00                                                     | \$18,625.92                                          | \$260,762.88                 |
| Family                                                          | 76.00                                                       | \$26,557.32                                           | \$2,018,356.32                 | 68.00                                                     | \$25,983.12                                          | \$1,766,852.16               |
| Employee Cost Sharing Contribution (enter as negative - )       |                                                             |                                                       | (\$840,000.00)                 |                                                           |                                                      | (\$843,731.99)               |
| <b>Subtotal</b>                                                 | <b>199.00</b>                                               |                                                       | <b>\$2,676,762.00</b>          | <b>185.00</b>                                             |                                                      | <b>\$2,334,405.13</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                                                 | 56                                                          | \$4,345.56                                            | \$243,351.36                   | 51                                                        | \$3,954.36                                           | \$201,672.36                 |
| Parent & Child                                                  | 13                                                          | \$6,578.76                                            | \$85,523.88                    | 12                                                        | \$8,206.44                                           | \$98,477.28                  |
| Employee & Spouse (or Partner)                                  | 58                                                          | \$8,691.12                                            | \$504,084.96                   | 59                                                        | \$7,908.84                                           | \$466,621.56                 |
| Family                                                          | 22                                                          | \$2,849.82                                            | \$62,696.04                    | 26                                                        | \$25,560.36                                          | \$664,569.36                 |
| Employee Cost Sharing Contribution (enter as negative - )       |                                                             |                                                       |                                |                                                           |                                                      |                              |
| <b>Subtotal</b>                                                 | <b>149.00</b>                                               |                                                       | <b>\$895,656.24</b>            | <b>148.00</b>                                             |                                                      | <b>\$1,431,340.56</b>        |
| <b>GRAND TOTAL</b>                                              | <b>348.00</b>                                               |                                                       | <b>\$3,572,418.24</b>          | <b>333.00</b>                                             |                                                      | <b>\$3,765,745.69</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)?**

|            |
|------------|
| <b>Yes</b> |
|------------|

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

|           |
|-----------|
| <b>No</b> |
|-----------|



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

|                                                    | Gross                  | Deductions                  | Net                    |                       |                       |                       |                        |
|----------------------------------------------------|------------------------|-----------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|
|                                                    | Debt                   |                             | Debt                   | Current Year          | 2022                  | 2023                  | All Additional Future  |
|                                                    |                        |                             |                        | Budget                | Budget                | Budget                | Years' Budgets         |
| Local School Debt                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| Regional School Debt                               | \$175,366.95           | \$175,366.95                | \$0.00                 |                       |                       |                       |                        |
| Utility Fund Debt                                  |                        |                             |                        |                       |                       |                       |                        |
| Arts and Culture                                   |                        |                             | \$0.00                 |                       |                       |                       |                        |
| 0                                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| 0                                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| 0                                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| 0                                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| 0                                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| <u>Municipal Purposes</u>                          |                        |                             |                        |                       |                       |                       |                        |
| Debt Authorized                                    | \$43,359,756.00        | \$2,329,382.41              | \$41,030,373.59        |                       |                       |                       |                        |
| Notes Outstanding                                  | \$6,935,500.00         |                             | \$6,935,500.00         |                       |                       |                       |                        |
| Bonds Outstanding                                  |                        |                             | \$0.00                 |                       |                       |                       |                        |
| Loans and Other Debt                               | \$1,647,202.77         |                             | \$1,647,202.77         |                       |                       |                       |                        |
| <b>Total (Current Year)</b>                        | <b>\$52,117,825.72</b> | <b>\$2,504,749.36</b>       | <b>\$49,613,076.36</b> |                       |                       |                       |                        |
| Population (2010 census)                           | <u>41,255</u>          |                             |                        |                       |                       |                       |                        |
| Per Capita Gross Debt                              | <u>\$1,263.31</u>      |                             |                        |                       |                       |                       |                        |
| Per Capita Net Debt                                | <u>\$1,202.60</u>      |                             |                        |                       |                       |                       |                        |
| 3 Yr. Average Property Valuation                   |                        | <u>\$5,746,156,890.00</u>   |                        |                       |                       |                       |                        |
| Net Debt as % of 3 Year Avg Property Valuation     |                        | <u>0.86%</u>                |                        |                       |                       |                       |                        |
| Utility Fund - Principal                           |                        |                             |                        |                       |                       |                       |                        |
| Utility Fund - Interest                            |                        |                             |                        |                       |                       |                       |                        |
| Bond Anticipation Notes - Principal                |                        |                             |                        | \$0.00                |                       |                       |                        |
| Bond Anticipation Notes - Interest                 |                        |                             |                        | \$130,060.00          |                       |                       |                        |
| Bonds - Principal                                  |                        |                             |                        | \$4,910,000.00        | \$5,070,000.00        | \$5,505,000.00        | \$27,784,000.00        |
| Bonds - Interest                                   |                        |                             |                        | \$1,634,715.96        | \$1,291,711.26        | \$1,095,536.26        | \$2,691,875.69         |
| Loans & Other Debt - Principal                     |                        |                             |                        | \$178,109.72          | \$118,516.60          | \$116,687.17          | \$616,619.60           |
| Loans & Other Debt - Interest                      |                        |                             |                        | \$14,730.00           | \$11,126.25           | \$9,653.75            | \$25,120.00            |
| <b>Total</b>                                       |                        |                             |                        | <b>\$6,867,615.68</b> | <b>\$6,491,354.11</b> | <b>\$6,726,877.18</b> | <b>\$31,117,615.29</b> |
| Total Principal                                    |                        |                             |                        | \$5,088,109.72        | \$5,188,516.60        | \$5,621,687.17        | \$28,400,619.60        |
| Total Interest                                     |                        |                             |                        | \$1,779,505.96        | \$1,302,837.51        | \$1,105,190.01        | \$2,716,995.69         |
| % of Total Current Year Budget                     |                        |                             |                        | <u>13.20%</u>         |                       |                       |                        |
| Description                                        | Debt Not Listed Above  |                             |                        |                       |                       |                       |                        |
| Total Guarantees - Governmental                    |                        |                             |                        |                       |                       |                       |                        |
| Total Guarantees - Other                           |                        |                             |                        |                       |                       |                       |                        |
| Total Capital/Equipment Leases                     |                        |                             |                        |                       |                       |                       |                        |
| Total Other                                        |                        |                             |                        |                       |                       |                       |                        |
| <b>Bond Rating</b>                                 | <u>Moody's</u>         | <u>Standard &amp; Poors</u> | <u>Fitch</u>           |                       |                       |                       |                        |
| Rating                                             | A2                     | AA-                         | X                      |                       |                       |                       |                        |
| Year of Last Rating                                | A2                     | AA-                         | X                      |                       |                       |                       |                        |
| <b>Mark "X" if Municipality has no bond rating</b> |                        |                             |                        |                       |                       |                       |                        |







**USER FRIENDLY BUDGET SECTION - Notes**

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