

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.558	\$10,288,297.15	24.65%	\$3,229.22
Municipal Library	0.032	\$604,998.00	1.45%	\$185.19
Municipal Open Space	0.019	\$368,309.00	0.88%	\$109.96
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	1.014	\$18,664,248.00	44.71%	\$5,868.16
Regional School District	0.388	\$7,128,299.00	17.08%	\$2,245.41
County Purposes	0.249	\$4,577,075.05	10.96%	\$1,441.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.007	\$114,309.25	0.27%	\$40.51
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.267	\$41,745,535.45	100.00%	\$13,119.45

Total Taxable Valuation as of October 1, 2022 \$1,904,683,305.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$578,714.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.558	0.550	-1.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,288,297.15	\$10,468,513.03	1.75%	\$180,215.88

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,229.22	\$3,182.93	-1.43%	(\$46.30)

Current Year 2023 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	Actual	\$10,468,513.03
Municipal Library	Actual	\$646,800.00
Municipal Open Space	Actual	\$380,937.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	Estimated	\$19,317,500.00
Regional School District	Estimated	\$7,342,200.00
County Purposes	Estimated	\$4,838,500.00
County Library	Estimated	\$380,937.00
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$43,375,387.03

Revenue Anticipated, Excluding Tax Levy	5,422,326.05
Budget Appropriations, before Reserve for Uncollected Taxes	15,348,639.08
Total Non-Municipal Tax Levy	\$32,260,074.00
Amount to be Raised by Taxes - Before RUT	\$42,186,387.03
Reserve for Uncollected Taxes (RUT)	\$1,189,000.00
Total Amount to be Raised by Taxes	\$43,375,387.03

% of Tax Collections used to Calculate RUT 97.25%

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	41,529,917.81
Total Tax Levy, CY 2022	41,803,607.81
% of Taxes Collected, CY 2022	99.35%
Delinquent Taxes - December 31, 2022	\$203,680.06

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	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	1.53%	\$30,615.00	\$2,007,505.00	\$2,038,120.00	\$1,996,000.00			\$42,120.00				
08	Local Revenue	-2.98%	(\$19,267.13)	\$646,067.13	\$626,800.00	\$566,800.00			\$60,000.00				
09	State Aid (without offsetting appropriation)	5.22%	\$70,659.80	\$1,354,573.00	\$1,425,232.80	\$1,425,232.80							
08	Uniform Construction Code Fees	-2.68%	(\$6,067.00)	\$226,067.00	\$220,000.00	\$220,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-100.00%	(\$34,013.73)	\$34,013.73	\$0.00	\$0.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	14.06%	\$127,490.53	\$906,802.72	\$1,034,293.25	\$1,034,293.25							
15	Receipts from Delinquent Taxes	-2.59%	(\$4,787.81)	\$184,787.81	\$180,000.00	\$180,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-6.99%	(\$786,517.96)	\$11,255,030.99	\$10,468,513.03	\$10,468,513.03							
07	Minimum Library Tax	6.91%	\$41,832.00	\$604,998.00	\$646,830.00	\$646,830.00							
54	Open Space Levy Tax	3.43%	\$12,627.00	\$368,309.00	\$380,936.00		\$380,936.00						
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								
	Total	-3.23%	(\$567,429.30)	\$17,588,154.38	\$17,020,725.08	\$16,537,669.08	\$380,936.00	\$0.00	\$102,120.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Parking Utility	Utility	Utility	Utility	Utility	
20	General Government	6.00	8.00	-4.26%	(\$67,281.00)	\$1,580,636.00	\$1,513,355.00	\$1,513,355.00								
21	Land-Use Administration	1.00	1.00	12.19%	\$12,400.00	\$101,700.00	\$114,100.00	\$114,100.00								
22	Uniform Construction Code	1.00	4.00	7.64%	\$12,150.00	\$159,000.00	\$171,150.00	\$171,150.00								
23	Insurance			13.42%	\$169,600.00	\$1,263,400.00	\$1,433,000.00	\$1,433,000.00								
25	Public Safety	27.00	12.00	1.02%	\$42,111.80	\$4,115,115.20	\$4,157,227.00	\$4,157,227.00								
26	Public Works	11.00	1.00	6.69%	\$90,286.15	\$1,349,838.85	\$1,440,125.00	\$1,440,125.00								
27	Health and Human Services		1.00	10.14%	\$18,036.00	\$177,909.00	\$195,945.00	\$195,945.00								
28	Parks and Recreation	2.00		5.94%	\$13,025.00	\$219,450.00	\$232,475.00	\$232,475.00								
29	Education (including Library)	4.00	10.00	10.52%	\$66,332.00	\$630,498.00	\$696,830.00	\$696,830.00								
30	Unclassified			0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
31	Utilities and Bulk Purchases			0.49%	\$2,000.00	\$409,000.00	\$411,000.00	\$411,000.00								
32	Landfill / Solid Waste Disposal			-2.02%	(\$18,000.00)	\$891,000.00	\$873,000.00	\$873,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			3.58%	\$54,580.00	\$1,526,107.00	\$1,580,687.00	\$1,580,687.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	1.00	2.00	-0.95%	(\$1,589.68)	\$167,899.68	\$166,310.00	\$166,310.00								
44	Capital			-17.94%	(\$398,437.00)	\$2,220,437.00	\$1,822,000.00	\$1,822,000.00								
45	Debt			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46	Deferred Charges			2219.41%	\$510,465.08	\$23,000.00	\$533,465.08	\$533,465.08								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,189,000.00	\$1,189,000.00	\$1,189,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	53.00	39.00	3.15%	\$505,678.35	\$16,031,990.73	\$16,537,669.08	\$16,537,669.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	207	\$16,041,100.00	0.84%	15A Public Schools	3	\$9,448,700.00	7.44%
2 Residential	2,905	\$1,681,164,800.00	88.19%	15B Other Schools			0.00%
3A/3B Farm	31	\$4,411,600.00	0.23%	15C Public Property	261	\$78,218,000.00	61.62%
4A Commercial	134	\$161,500,700.00	8.47%	15D Church and Charities	17	\$19,619,500.00	15.46%
4B Industrial	22	\$23,332,400.00	1.22%	15E Cemeteries & Graveyards	4	\$1,054,900.00	0.83%
4C Apartments	7	\$13,543,600.00	0.71%	15F Other Exempt	22	\$18,585,500.00	14.64%
5A/5B Railroad	8	\$1,545,100.00	0.08%				
6A/6B Business Personal Property	1	\$4,689,105.00	0.25%				
Total	3,315	\$1,906,228,405.00	100.00%	Total	307	\$126,926,600.00	100.00%
Average Ratio (%), Assessed to True Value				101.15%			
Equalized Valuation, Taxable Properties				\$1,884,556,010.87			
Total # of property tax appeals filed in 2022				County Tax Board			
				28.00			
				State Tax Court			
				7.00			
Number of 2022 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2022							

Percentage of Exempt vs.
Non-Exempt Properties 6.66%

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	NONE			
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	18,500.00	\$18,500.00				
Supervisory Staff (Department Heads & Managers)	7.00	6.00	844,464.69	\$657,826.00	\$7,500.00		\$128,815.00	\$50,323.69
Police Officers (Including Superior Officers)	24.00		4,362,947.50	\$2,688,330.00	\$226,500.00	\$822,632.00	\$402,501.00	\$222,984.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		1,013,822.22	\$703,933.00	\$51,900.00		\$200,168.00	\$57,821.22
All Other Non-Union Employees not listed above	11.00	15.00	1,066,308.96	\$819,457.00	\$5,000.00		\$178,781.00	\$63,070.96
Totals	53.00	26.00	7,306,043.37	\$4,888,046.00	\$290,900.00	\$822,632.00	\$910,265.00	\$394,200.37

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

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	14.00	\$14,028.00	\$196,392.00	13.00	\$11,535.00	\$149,955.00
Parent & Child	5.00	\$25,200.00	\$126,000.00	6.00	\$20,498.00	\$122,988.00
Employee & Spouse (or Partner)	6.00	\$28,056.00	\$168,336.00	7.00	\$23,208.00	\$162,456.00
Family	18.00	\$38,856.00	\$699,408.00	20.00	\$31,791.00	\$635,820.00
Employee Cost Sharing Contribution (enter as negative -)			(\$279,871.00)			(\$255,000.00)
Subtotal	43.00		\$910,265.00	46.00		\$816,219.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	43.00		\$910,265.00	46.00		\$816,219.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
POLICE	367.08	\$121,303.84	XX		
DPW	10.44	\$2,835.76	XX		
ADMINISTRATION	56.81	\$17,490.74		XX	
Totals	434.33	\$141,630.33			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

	Gross	Deductions	Net	Current Year	2024	2025	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,334,000.00	\$5,334,000.00	\$0.00				
Regional School Debt	\$28,736,700.00	\$28,736,700.00	\$0.00				
<u>Utility Fund Debt</u>							
Parking	\$42,220.00	\$42,220.00	\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$2,673,000.00		\$2,673,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$36,785,920.00	\$34,112,920.00	\$2,673,000.00				
Population (2020 census)	8,702						
Per Capita Gross Debt	\$4,227.29						
Per Capita Net Debt	\$307.17						
3 Year Average Property Valuation		\$1,835,598,965.00					
Net Debt as % of 3 Year Average Property Valuation		0.15%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$0.00	\$0.00	\$0.00	\$0.00
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				0.00%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	Aa2						
Year of Last Rating	2016						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	Municipality	Bernards Township	Health	Health and Human Services	Health Services	1/1/2021	12/31/2023	\$68,669.00
Recipient	Municipality	Bernards Township	Health	Health and Human Services	VNA	1/1/2021	12/31/2023	\$9,376.00
Recipient	Municipality	Bernards Township	Public Works	Public Works	Fuel Purchasing	4/18/2019	4/30/2023	\$134,000.00
Recipient	County	Morris County	911 Dispatch	EMS / Dispatch	Dispatch Services	1/1/2023	12/31/2023	\$234,000.00
Lead	Municipality	Harding Township	Municipal Court	Court and Public Defender	Shared Court Services	1/1/2023	12/31/2023	\$81,600.00
	Amount Received Page Total							\$81,600.00
	Amount Paid Page Total							\$446,045.00
	Page Total							\$527,645.00

USER FRIENDLY BUDGET SECTION - Notes

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