

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	0.392	\$2,906,639.84	13.97%	\$451.24
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.005	\$36,980.64	0.18%	\$5.76
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	1.108	\$8,188,051.00	39.34%	\$1,275.44
Regional School District	0.661	\$4,895,961.00	23.52%	\$760.89
County Purposes	0.602	\$4,445,315.01	21.36%	\$692.97
County Library	0.044	\$322,542.29	1.55%	\$50.65
County Board of Health		\$21.54	0.00%	\$0.00
County Open Space	0.003	\$17,623.01	0.08%	\$3.45
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.815	\$20,813,134.33	100.00%	\$3,240.40

Total Taxable Valuation as of	October 1, 2022	\$742,943,100.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.392	0.394	0.51%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,906,639.84	\$2,927,982.20	0.73%	\$21,342.36

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$451.24	\$453.54	0.51%	\$2.30

Current Year 2023 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>
Municipal Purpose Tax	ACTUAL
Municipal Library	
Municipal Open Space	ACTUAL
Municipal Arts and Culture	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	ESTIMATED
Regional School District	ESTIMATED
County Purposes	ESTIMATED
County Library	
County Board of Health	
County Open Space	
Other County Levies (total)	
Total ESTIMATED amount to be raised by taxes	

Revenue Anticipated, Excluding Tax Levy
Budget Appropriations, before Reserve for Uncollected Taxes
Total Non-Municipal Tax Levy
Amount to be Raised by Taxes - Before RUT
Reserve for Uncollected Taxes (RUT)
Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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
Total Tax Levy, CY 2022
% of Taxes Collected, CY 2022

Delinquent Taxes - December 31, 2022

Tax Levy

\$2,927,982.20

\$74,294.31

\$8,352,000.00

\$4,995,000.00

\$4,901,000.00

\$21,250,276.51

2,149,856.86

4,833,460.88

\$18,322,294.31

\$21,005,898.33

\$244,378.18

\$21,250,276.51

98.85%

20,797,018.44

20,900,610.34

99.50%

\$87,561.49

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-34.78%	(\$400,000.00)	\$1,150,000.00	\$750,000.00	\$750,000.00							
08	Local Revenue	-2.79%	(\$2,700.00)	\$96,700.00	\$94,000.00	\$94,000.00							
09	State Aid (without offsetting appropriation)	5.61%	\$26,879.62	\$478,796.00	\$505,675.62	\$505,675.62							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	223.46%	\$297,915.03	\$133,316.21	\$431,231.24	\$431,231.24							
08	Other Special Items	1849.25%	\$184,000.00	\$9,950.00	\$193,950.00	\$193,950.00							
15	Receipts from Delinquent Taxes	-9.52%	(\$10,000.00)	\$105,000.00	\$95,000.00	\$95,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.73%	\$21,342.36	\$2,906,639.84	\$2,927,982.20	\$2,927,982.20							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.37%	\$117,437.01	\$4,960,402.05	\$5,077,839.06	\$5,077,839.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government		-2.00%	(\$12,298.66)	\$616,098.66	\$603,800.00	\$603,800.00									
21	Land-Use Administration		-10.11%	(\$4,500.00)	\$44,500.00	\$40,000.00	\$40,000.00									
22	Uniform Construction Code		10.61%	\$11,722.00	\$110,478.00	\$122,200.00	\$122,200.00									
23	Insurance		8.75%	\$44,100.00	\$504,100.00	\$548,200.00	\$548,200.00									
25	Public Safety		10.72%	\$22,500.00	\$209,800.00	\$232,300.00	\$232,300.00									
26	Public Works		13.48%	\$153,698.66	\$1,140,301.34	\$1,294,000.00	\$1,294,000.00									
27	Health and Human Services		0.00%	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00									
28	Parks and Recreation		0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		232.40%	\$310,415.03	\$133,569.54	\$443,984.57	\$12,753.33	\$431,231.24								
31	Utilities and Bulk Purchases		6.25%	\$6,500.00	\$104,000.00	\$110,500.00	\$110,500.00									
32	Landfill / Solid Waste Disposal		1.43%	\$200.00	\$14,000.00	\$14,200.00	\$14,200.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		19.14%	\$51,265.00	\$267,847.00	\$319,112.00	\$319,112.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		0.69%	\$313.00	\$45,638.00	\$45,951.00	\$45,951.00									
43	Court and Public Defender		-8.01%	(\$25,200.00)	\$314,700.00	\$289,500.00	\$289,500.00									
44	Capital		27.59%	\$149,000.00	\$540,000.00	\$689,000.00	\$689,000.00									
45	Debt		-95.28%	(\$200,700.00)	\$210,650.00	\$9,950.00	\$9,950.00									
46	Deferred Charges		-94.50%	(\$390,774.48)	\$413,537.79	\$22,763.31	\$22,763.31									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.49%	\$1,196.46	\$243,181.72	\$244,378.18	\$244,378.18									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	2.37%	\$117,437.01	\$4,960,402.05	\$5,077,839.06	\$4,646,607.82	\$431,231.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	364	\$15,181,000.00	2.04%
2 Residential	2,197	\$588,647,800.00	79.23%
3A/3B Farm	573	\$70,674,873.00	9.51%
4A Commercial	102	\$62,263,300.00	8.38%
4B Industrial	10	\$5,316,900.00	0.72%
4C Apartments	2	\$859,800.00	0.12%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,248	\$742,943,673.00	100.00%

Average Ratio (%), Assessed to True Value	87.12%
Equalized Valuation, Taxable Properties	\$852,781,993.80

Total # of property tax appeals filed in 2022	County Tax Board	15.00
	State Tax Court	3.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)		
	# of Parcels	Assessed Value
15A Public Schools		
15B Other Schools		
15C Public Property		
15D Church and Charities		
15E Cemeteries & Graveyards		
15F Other Exempt		
Total	0	\$0.00

Percentage of Exempt vs.
Non-Exempt Properties 0.00%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 Total Tax Rate
G Commercial/Industrial Exemption	1	\$10,248.88	\$1,232,000.00	\$4,829.44
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	1	10,248.88	1,232,000.00	4,829.44

**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
Governing Body		5.00	30,352.89	\$15,931.60	\$0.00	\$0.00	\$13,202.52
Supervisory Staff (Department Heads & Managers)	4.00	2.00	519,178.04	\$375,131.00	\$6,250.00	\$60,992.00	\$48,107.52
Police Officers (Including Superior Officers)			0.00				
Fire Fighters (Including Superior Officers)			0.00				
All Other Union Employees not listed above	7.00		651,684.03	\$424,424.00	\$43,750.00	\$74,274.20	\$76,767.40
All Other Non-Union Employees not listed above	4.00	10.00	442,113.69	\$380,009.00	\$0.00		\$33,034.00
Totals	15.00	17.00	1,643,328.65	\$1,195,495.60	\$50,000.00	\$135,266.20	\$171,111.44

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.

Employment
Taxes and
Other Benefits

\$1,218.77

\$28,697.52

\$32,468.43

\$29,070.69

\$91,455.41

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	5.00	\$13,809.90	\$69,049.50	4.00	\$11,337.72	\$45,350.88
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$20,985.36	\$20,985.36	3.00	\$20,698.44	\$62,095.32
Family	4.00	\$38,242.32	\$152,969.28	4.00	\$31,271.88	\$125,087.52
Employee Cost Sharing Contribution (enter as negative -)			(\$38,451.24)			(\$40,800.00)
Subtotal	10.00		\$204,552.90	11.00		\$191,733.72
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$13,809.90	\$13,809.90	1	\$11,208.00	\$11,208.00
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 -)			(\$504.36)			
Subtotal	1.00		\$13,305.54	1.00		\$11,208.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$16,185.78	\$32,371.56	2	\$12,411.24	\$24,822.48
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$32,371.56	2.00		\$24,822.48
GRAND TOTAL	13.00		\$250,230.00	14.00		\$227,764.20

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year		
				Budget	2024 Budget	2025 Budget
Local School Debt	\$1,055,000.00	\$1,055,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>			\$0.00			
Debt Authorized (BNI)			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$47,116.47		\$47,116.47			
Total (Current Year)	\$1,102,116.47	\$1,055,000.00	\$47,116.47	\$0.00	\$0.00	\$0.00
Population (2020 census)	5,565					
Per Capita Gross Debt	\$198.04					
Per Capita Net Debt	\$8.47					
3 Year Average Property Valuation		\$854,770,989.67				
Net Debt as % of 3 Year Average Property Valuation		0.01%				
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
Total Principal				\$0.00	\$0.00	\$0.00
Total Interest				\$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				<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating					X	

All Additional Future
Years' Budgets

\$0.00

\$0.00

\$0.00

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
Lead	Municipality	Montague Township	Court	Court and Public Defender		1/1/2021	12/31/2023	1/4 of the actual
Lead	Municipality	Sandyston Township	Court	Court and Public Defender				expenses paid by
Lead	Municipality	Lafayette Township	Court	Court and Public Defender				each township
Lead	Municipality	Blairstown Township	Court	Court and Public Defender				
Recipient	Municipality	Construction Official and Plumbing Official	Construction Official and Plumbing Official	Uniform Construction Code		1/1/2023	12/31/2024	\$54,000.00
Recipient	Municipality	Branchville Borough	Sewer	Sewer Utility		1/1/2014	open	\$30,000.00
Recipient	County	911 Service	911 Service	Health and Human Services		1/1/2020	12/31/2024	\$15,951.00
	Municipality							
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$99,951.00
	Page Total							\$99,951.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
