



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

**MUNICIPALITY:** 427

2

**Municode:**

**Filename:** 1438\_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
Matt		Murello	12/31/2023	mmurello@wtmorris.net

**Chief Administrative Officer**

Andrew		Coppola		acoppola@wtmorris.net
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**Chief Financial Officer**

Amy		Monahan		amonahan@wtmorris.net
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**Municipal Clerk**

Nina		DiGregorio		ndigregorio@wtmorris.net
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**Registered Municipal Accountant**

Man	C.	Lee		mlee@nisivoccia.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth	W.	Short	12/31/2021	kshort@wtmorris.net
Tyler		Oborn	12/31/2022	toborn@wtmorris.net
Matt		Murello	12/31/2023	mmurello@wtmorris.net
Gregg		Forsbrey	12/31/2022	gforsbrey@wtmorris.net
Bill		Roehrich	12/31/2021	broehrich@wtmorris.net

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Date Acknowledged:

Acknowledged by:

**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	0.424	\$11,976,010.50	16.08%	\$1,849.87	Municipal Purpose Tax	ACTUAL	\$12,170,609.25
Municipal Library	0.034	\$960,225.00	1.29%	\$148.34	Municipal Library	ACTUAL	\$963,923.00
Municipal Open Space	0.012	\$358,514.00	0.48%	\$52.35	Municipal Open Space	ACTUAL	\$357,982.00
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	1.306	\$36,861,680.00	49.48%	\$5,697.95	Local School District	ESTIMATED	\$37,598,914.00
Regional School District	0.596	\$16,815,132.00	22.57%	\$2,600.29	Regional School District	ESTIMATED	\$17,151,435.00
County Purposes	0.259	\$7,305,656.13	9.81%	\$1,129.99	County Purposes	ESTIMATED	\$7,451,769.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$217,075.07	0.29%	\$34.90	County Open Space	ESTIMATED	\$221,417.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.639</b>	<b>\$74,494,292.70</b>	<b>100.00%</b>	<b>\$11,513.69</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$75,916,049.25</b>
Total Taxable Valuation as of October 1, 2020 <u>\$2,818,757,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,973,920.08</u>		
Current Year Average Residential Assessment <u>\$436,289.82</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,844,796.90</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$62,781,517.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$58,652,393.82</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,252,761.29</u>		
	0.424	0.432	1.89%		Total Amount to be Raised by Taxes <u>\$59,905,155.11</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.91%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$11,976,010.50	\$12,170,609.25	1.62%	\$194,598.75	<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</u></b>					Total Tax Revenue, Collections CY 2020 <u>73,414,870.50</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2020 <u>74,954,870.50</u>		
	\$1,849.87	\$1,884.77	1.89%	\$34.90	% of Taxes Collected, CY 2020 <u>97.95%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$704,588.54</u>		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget
08	Surplus	10.34%	\$150,000.00	\$1,450,000.00	\$1,600,000.00	\$1,600,000.00	
08	Local Revenue	-13.15%	(\$86,001.43)	\$654,001.43	\$568,000.00	\$568,000.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,426,599.00	\$1,426,599.00	\$1,426,599.00	
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00		
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>						
11	Shared Services Agreements	13.49%	\$129,625.51	\$960,762.48	\$1,090,387.99	\$1,090,387.99	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		
10	Public and Private Revenue	-35.85%	(\$209,188.54)	\$583,554.87	\$374,366.33	\$374,366.33	
08	Other Special Items	32.43%	\$45,193.00	\$139,373.76	\$184,566.76	\$184,566.76	
15	Receipts from Delinquent Taxes	-10.17%	(\$81,522.68)	\$801,522.68	\$720,000.00	\$720,000.00	
	<b><i>Amount to be raised by taxation</i></b>						
07	Local Tax for Municipal Purposes	1.62%	\$194,598.75	\$11,976,010.50	\$12,170,609.25	\$12,170,609.25	
07	Minimum Library Tax	0.39%	\$3,698.00	\$960,225.00	\$963,923.00	\$963,923.00	
54	Open Space Levy Tax	-0.15%	(\$532.00)	\$358,514.00	\$357,982.00		\$357,982.00
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00		
	Total	0.76%	\$145,870.61	\$19,310,563.72	\$19,456,434.33	\$19,098,452.33	\$357,982.00

Utility	Utility	Utility	Utility	Utility	Utility
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time: Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	
20	General Government	9.00 6.00	19.27%	\$151,176.12	\$784,613.39	\$935,789.51	\$935,789.51		
21	Land-Use Administration		41.24%	\$22,928.64	\$55,598.36	\$78,527.00	\$78,527.00		
22	Uniform Construction Code		12.74%	\$20,000.00	\$157,000.00	\$177,000.00	\$177,000.00		
23	Insurance		2.22%	\$43,221.59	\$1,944,254.41	\$1,987,476.00	\$1,987,476.00		
25	Public Safety	30.00 5.00	4.89%	\$182,963.68	\$3,743,560.20	\$3,926,523.88	\$3,918,911.50	\$7,612.38	
26	Public Works	25.00 3.00	15.56%	\$393,820.88	\$2,531,430.64	\$2,925,251.52	\$2,919,500.00	\$5,751.52	
27	Health and Human Services	2.00 3.00	8.78%	\$22,891.27	\$260,815.73	\$283,707.00	\$283,707.00		
28	Parks and Recreation	2.00 3.00	135.84%	\$211,364.68	\$155,600.51	\$366,965.19	\$184,650.00	\$182,315.19	
29	Education (including Library)		0.39%	\$3,698.00	\$960,225.00	\$963,923.00	\$963,923.00		
30	Unclassified		#DIV/0!	\$0.00	\$0.00	\$0.00			
31	Utilities and Bulk Purchases		16.94%	\$45,849.86	\$270,650.14	\$316,500.00	\$316,500.00		
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00			
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00			
36	Statutory Expenditures		11.59%	\$224,291.99	\$1,935,653.01	\$2,159,945.00	\$2,159,945.00		
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00			
42	Shared Services		-3.09%	(\$29,674.49)	\$960,762.48	\$931,087.99	\$931,087.99		
43	Court and Public Defender	2.00 1.00	3.91%	\$5,220.87	\$133,547.13	\$138,768.00	\$138,768.00		
44	Capital		-7.20%	(\$70,388.00)	\$977,000.00	\$906,612.00	\$906,612.00		
45	Debt		19.35%	\$214,174.81	\$1,106,908.00	\$1,321,082.81	\$1,145,564.00	\$175,518.81	
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00			
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00			
50	Reserve for Uncollected Taxes		0.65%	\$10,000.00	\$1,540,000.00	\$1,550,000.00	\$1,550,000.00		
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00			
	<b>Total</b>	<b>70.00 24.00</b>	<b>8.29%</b>	<b>\$1,451,539.90</b>	<b>\$17,517,619.00</b>	<b>\$18,969,158.90</b>	<b>\$18,597,961.00</b>	<b>\$13,363.90</b>	<b>\$357,834.00</b>

Utility	Utility	Utility	Utility	Utility	Utility
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenue	Non	recurring	ing	Appropriation	Assigned	to other	Accounts	Payables	Imbalances	Re-	Offsets	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**

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	311	\$24,270,700.00	0.86%	15A Public Schools	10	\$95,816,100.00	36.86%
2 Residential	5,700	\$2,486,001,600.00	88.19%	15B Other Schools	2	\$3,568,800.00	1.37%
3A/3B Farm	673	\$123,830,600.00	4.39%	15C Public Property	296	\$89,742,000.00	34.52%
4A Commercial	175	\$118,254,600.00	4.20%	15D Church and Charities	27	\$37,014,200.00	14.24%
4B Industrial	20	\$30,938,700.00	1.10%	15E Cemeteries & Graveyards	6	\$3,490,800.00	1.34%
4C Apartments	6	\$35,461,400.00	1.26%	15F Other Exempt	30	\$30,301,500.00	11.66%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property		\$0.00	0.00%				
<b>Total</b>	<b>6,885</b>	<b>\$2,818,757,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>371</b>	<b>\$259,933,400.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	97.62%
Equalized Valuation, Taxable Properties	\$2,887,479,614.83

  

Total # of property tax appeals filed in 2020	County Tax Board	65.00
	State Tax Court	4.00
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		6.00

  

Amount paid out by municipality for tax appeals in 2020	\$121,099.81
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Percentage of Exempt vs. Non-Exempt Properties 9.22%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's</u>
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemption
<b>Mark "X" if Grand Total</b>										

N

<u>Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
is - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
				<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,309,499.77	\$920,972.00	\$47,037.00	\$128,936.08	\$138,502.00	\$74,052.69
Police Officers (Including Superior Officers)	29.00	1.00	4,636,941.22	\$2,890,386.00	\$350,813.00	\$722,596.50	\$425,194.00	\$247,951.72
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,592,507.09	\$1,695,644.00	\$168,684.00	\$273,779.00	\$311,779.00	\$142,621.09
All Other Non-Union Employees not listed above	7.00	16.00	966,135.39	\$673,179.00	\$20,081.00	\$103,619.00	\$116,222.00	\$53,034.39
<b>Totals</b>	<b>70.00</b>	<b>24.00</b>	<b>9,505,083.47</b>	<b>\$6,180,181.00</b>	<b>\$586,615.00</b>	<b>\$1,228,930.58</b>	<b>\$991,697.00</b>	<b>\$517,659.89</b>

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

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

**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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	16.00	\$10,732.32	\$171,717.12	18.00	\$10,537.44	\$189,673.92
Parent & Child	6.00	\$19,210.80	\$115,264.80	6.00	\$18,861.96	\$113,171.76
Employee & Spouse (or Partner)	10.00	\$21,464.64	\$214,646.40	10.00	\$21,074.88	\$210,748.80
Family	39.00	\$29,943.12	\$1,167,781.68	38.00	\$29,399.40	\$1,117,177.20
Employee Cost Sharing Contribution (enter as negative - )			(\$407,158.75)			(\$406,296.59)
<b>Subtotal</b>	<b>71.00</b>		<b>\$1,262,251.25</b>	<b>72.00</b>		<b>\$1,224,475.09</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	2	\$10,306.44	\$20,612.88
Parent & Child	1	\$15,291.24	\$15,291.24	1	\$13,699.92	\$13,699.92
Employee & Spouse (or Partner)	9	\$25,050.96	\$225,458.64	10	\$21,332.76	\$213,327.60
Family	8	\$28,498.20	\$227,985.60	8	\$25,560.36	\$204,482.88
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>18.00</b>		<b>\$468,735.48</b>	<b>21.00</b>		<b>\$452,123.28</b>
<b>GRAND TOTAL</b>	<b>89.00</b>		<b>\$1,730,986.73</b>	<b>93.00</b>		<b>\$1,676,598.37</b>

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

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

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



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

	Gross Debt	Deductions	Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
	Local School Debt	\$8,059,248.00	\$8,059,248.00	\$0.00			
Regional School Debt	\$2,771,371.86	\$2,771,371.86	\$0.00				
Utility Fund Debt			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized	\$1,313,000.00		\$1,313,000.00				
Notes Outstanding	\$4,110,000.00		\$4,110,000.00				
Bonds Outstanding	\$6,575,000.00		\$6,575,000.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$22,828,619.86</b>	<b>\$10,830,619.86</b>	<b>\$11,998,000.00</b>	<b>\$8,377,500.00</b>	<b>\$995,050.00</b>	<b>\$1,006,424.00</b>	<b>\$2,573,425.00</b>
Population (2010 census)	18,533						
Per Capita Gross Debt	\$1,231.78						
Per Capita Net Debt	\$647.39						
3 Yr. Average Property Valuation		\$2,891,794,867.33					
Net Debt as % of 3 Year Avg Property Valuation		0.41%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$255,000.00						
Bond Anticipation Notes - Interest	\$61,650.00						
Bonds - Principal	\$7,850,000.00			\$815,000.00	\$830,000.00	\$1,955,000.00	
Bonds - Interest	\$210,850.00			\$180,050.00	\$176,424.00	\$618,425.00	
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				<b>\$8,377,500.00</b>	<b>\$995,050.00</b>	<b>\$1,006,424.00</b>	<b>\$2,573,425.00</b>
Total Principal	\$8,105,000.00			\$815,000.00	\$830,000.00	\$1,955,000.00	
Total Interest	\$272,500.00			\$180,050.00	\$176,424.00	\$618,425.00	
% of Total Current Year Budget	44.16%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
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		XX					
Year of Last Rating		2014					
<b>Mark "X" if Municipality has no bond rating</b>							






**Sheet UFB-11**



**USER FRIENDLY BUDG**

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**ET SECTION - Notes**



