

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.535	\$28,439,189.69	14.50%	\$1,461.41	Municipal Purpose Tax	ACTUAL	\$29,864,365.85
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.060	\$3,189,459.67	1.63%	\$163.90	Municipal Open Space	ACTUAL	\$3,189,809.23
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.238	\$12,646,969.02	6.45%	\$650.12	Fire Districts (total levies)	ACTUAL	\$14,118,970.32
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.503	\$79,898,547.00	40.75%	\$4,105.59	Local School District	ESTIMATED	\$81,000,000.00
Regional School District	0.830	\$44,089,964.00	22.49%	\$2,267.23	Regional School District	ESTIMATED	\$44,500,000.00
County Purposes	0.040	\$22,874,658.29	11.67%	\$109.26	County Purposes	ESTIMATED	\$23,000,000.00
County Library	0.040	\$2,142,463.30	1.09%	\$109.26	County Library	ESTIMATED	\$2,500,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.053	\$2,802,305.77	1.43%	\$144.77	County Open Space	ESTIMATED	\$3,000,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2025					Revenue Anticipated, Excluding Tax Levy		
(\$5,315,559,322.00)					18,854,350.12		
(To be used to calculate the current year tax rate)							
Current Year (2026) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
(\$273,752.00)					46,465,576.74		
Prior Year (2025) Average Residential Assessment					Total Non-Municipal Tax Levy		
(\$273,160.00)					\$171,308,779.55		
					Amount to be Raised by Taxes - Before RUT		
					\$198,920,006.17		
					Reserve for Uncollected Taxes (RUT)		
					\$2,253,139.23		
					Total Amount to be Raised by Taxes		
					\$201,173,145.40		
					</		

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	Golf Utility	Utility	Utility	Utility	Utility
08	Surplus	7.49%	\$632,603.48	\$8,446,348.49	\$9,078,951.97	\$5,900,000.00	\$1,922,134.97		\$1,256,817.00				
08	Local Revenue	-21.35%	(\$1,539,466.27)	\$7,211,972.75	\$5,672,506.48	\$3,135,000.00	\$52,506.48		\$2,485,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.40	\$3,202,429.60	\$3,202,430.00	\$3,202,430.00							
08	Uniform Construction Code Fees	-10.67%	(\$125,449.50)	\$1,175,449.50	\$1,050,000.00	\$1,050,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-45.90%	(\$250,569.37)	\$545,891.87	\$295,322.50	\$295,322.50							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-86.35%	(\$1,604,818.21)	\$1,858,481.62	\$253,663.41	\$253,663.41							
08	Other Special Items	-9.56%	(\$435,053.78)	\$4,552,987.99	\$4,117,934.21	\$4,117,934.21							
15	Receipts from Delinquent Taxes	-25.85%	(\$313,790.21)	\$1,213,790.21	\$900,000.00	\$900,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.01%	(\$3,344.03)	\$29,867,709.88	\$29,864,365.85	\$29,864,365.85							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.01%	\$349.56	\$3,189,459.67	\$3,189,809.23		\$3,189,809.23						
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	-5.94%	(\$3,639,537.93)	\$61,264,521.58	\$57,624,983.65	\$48,718,715.97	\$5,164,450.68	\$0.00	\$3,741,817.00	\$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	Golf Utility	Utility	Utility	Utility	Utility
20 General Government			1.33%	\$50,396.00	\$3,800,888.00	\$3,851,284.00	\$3,851,284.00								
21 Land-Use Administration			12.28%	\$41,290.00	\$336,250.00	\$377,540.00	\$377,540.00								
22 Uniform Construction Code			7.52%	\$58,050.00	\$771,910.00	\$829,960.00	\$829,960.00								
23 Insurance			9.71%	\$425,152.00	\$4,379,389.33	\$4,804,541.33	\$4,804,541.33								
25 Public Safety			2.23%	\$266,431.50	\$11,971,354.00	\$12,237,785.50	\$12,237,785.50								
26 Public Works			3.70%	\$206,721.00	\$5,590,949.00	\$5,797,670.00	\$5,797,670.00								
27 Health and Human Services			-6.88%	(\$925.00)	\$13,450.00	\$12,525.00	\$12,525.00								
28 Parks and Recreation			14.03%	\$818,913.68	\$5,835,317.00	\$6,654,230.68	\$426,870.00		\$4,331,450.68		\$1,895,910.00				
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-72.59%	(\$1,664,818.21)	\$2,293,481.62	\$628,663.41	\$628,663.41								
31 Utilities and Bulk Purchases			-3.57%	(\$77,500.00)	\$2,173,000.00	\$2,095,500.00	\$2,095,500.00								
32 Landfill / Solid Waste Disposal			1.77%	\$55,000.00	\$3,115,000.00	\$3,170,000.00	\$3,170,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			8.50%	\$462,393.29	\$5,442,091.71	\$5,904,485.00	\$5,789,485.00				\$115,000.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-32.92%	(\$144,929.50)	\$440,252.00	\$295,322.50	\$295,322.50								
43 Court and Public Defender			17.45%	\$56,380.00	\$323,050.00	\$379,430.00	\$379,430.00								
44 Capital			-46.72%	(\$499,300.00)	\$1,068,800.00	\$569,500.00	\$269,500.00		\$200,000.00		\$100,000.00				
45 Debt			1.00%	\$65,958.71	\$6,597,448.29	\$6,663,407.00	\$5,499,500.00		\$633,000.00		\$530,907.00				
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			7.82%	\$163,344.60	\$2,089,794.63	\$2,253,139.23	\$2,253,139.23								
55 Surplus General Budget			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00					\$1,100,000.00				
Total	0.00	0.00	0.49%	\$282,558.07	\$57,342,425.58	\$57,624,983.65	\$48,718,715.97	\$0.00	\$5,164,450.68	\$0.00	\$3,741,817.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	577	\$21,843,900.00	0.41%
2 Residential	15,514	\$4,246,765,849.00	79.79%
3A/3B Farm	125	\$13,912,000.00	0.26%
4A Commercial	539	\$745,224,100.00	14.00%
4B Industrial	14	\$28,674,700.00	0.54%
4C Apartments	21	\$266,026,900.00	5.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$66.00	0.00%
Total	16,791	\$5,322,447,515.00	100.00%

Average Ratio (%), Assessed to True Value	60.98%
Equalized Valuation, Taxable Properties	\$8,728,185,495.24

Total # of property tax appeals filed in 2025	County Tax Board	23.00
	State Tax Court	8.00
Number of 2025 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		12.00

Amount paid out by municipality for tax appeals in 2025	
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$176,385,700.00	27.90%
15B Other Schools	1	\$6,705,000.00	1.06%
15C Public Property	218	\$142,920,900.00	22.61%
15D Church and Charities	45	\$127,267,700.00	20.13%
15E Cemeteries & Graveyards	3	\$329,300.00	0.05%
15F Other Exempt	243	\$178,611,857.00	28.25%
Total	527	\$632,220,457.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.88%	

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 2025 Total Tax Rate
G Commercial/Industrial Exemption	1		\$350,840.00	\$12,929.21
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	0.00	350,840.00	12,929.21

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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 Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
		</																		

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	66,763.00	\$62,000.00	\$0.00	\$0.00	\$0.00	\$4,763.00
Supervisory Staff (Department Heads & Managers)	17.00	1.00	2,567,104.91	\$1,907,787.00		\$277,757.91	\$235,000.00	\$146,560.00
Police Officers (Including Superior Officers)	86.00	21.00	16,191,207.59	\$10,458,745.00	\$260,000.00	\$3,480,179.06	\$1,188,823.53	\$803,460.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	57.00		4,791,226.99	\$3,003,241.50	\$278,000.00	\$491,330.31	\$787,941.18	\$230,714.00
All Other Non-Union Employees not listed above	51.00	80.00	5,388,993.60	\$3,693,421.00	\$148,000.00	\$419,834.31	\$843,235.29	\$284,503.00
Totals	211.00	107.00	29,005,296.09	\$19,125,194.50	\$686,000.00	\$4,669,101.59	\$3,055,000.00	\$1,470,000.00

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

N

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	64.00	\$12,059.44	\$771,804.16	61.00	\$10,172.85	\$620,543.85
Parent & Child	16.00	\$20,460.00	\$327,360.00	15.00	\$17,507.20	\$262,608.00
Employee & Spouse (or Partner)	25.00	\$26,576.64	\$664,416.00	24.00	\$24,302.50	\$583,260.00
Family	41.00	\$37,251.51	\$1,527,311.91	40.00	\$30,314.10	\$1,212,564.00
Employee Cost Sharing Contribution (enter as negative -)			(\$758,400.00)			(\$614,223.00)
Subtotal	146.00		\$2,532,492.07	140.00		\$2,064,752.85
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$15,792.00	\$15,792.00	1	\$13,296.00	\$13,296.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$34,716.00	\$34,716.00	1	\$29,220.00	\$29,220.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$50,508.00	2.00		\$42,516.00
GRAND TOTAL	148.00		\$2,583,000.07	142.00		\$2,107,268.85

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)?

NO

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

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

Gross Debt				Current Year				2027		2028		All Additional Future	
Deductions				Budget				Budget		Budget		Years' Budgets	
Net Debt													
Local School Debt			\$0.00	Utility Fund - Principal	\$301,207.00	\$215,000.00	\$220,000.00	\$1,080,000.00					
Regional School Debt	\$23,504,997.15	\$23,504,997.15	\$0.00	Utility Fund - Interest	\$229,700.00	\$36,742.50	\$29,525.00	\$83,073.77					
				Bond Anticipation Notes - Principal	\$180,000.00								
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$659,000.00								
Golf	\$6,307,100.00	\$6,307,100.00	\$0.00	Bonds - Principal	\$3,830,000.00	\$3,925,000.00	\$4,035,000.00	\$29,230,000.00					
			\$0.00	Bonds - Interest	\$1,152,000.00	\$1,143,105.02	\$1,015,255.02	\$4,593,899.57					
			\$0.00	Loans & Other Debt - Principal	\$68,300.00	\$69,667.41	\$71,067.73	\$1,064,923.23					
			\$0.00	Loans & Other Debt - Interest	\$25,200.00	\$23,766.56	\$22,366.25	\$149,718.41					
			\$0.00										
				Total	\$6,445,407.00	\$5,413,281.49	\$5,393,214.00	\$36,201,614.98					
<u>Municipal Purposes</u>				Total Principal	\$4,379,507.00	\$4,209,667.41	\$4,326,067.73	\$31,374,923.23					
Debt Authorized (BNI)	\$9,683,044.44		\$9,683,044.44	Total Interest	\$2,065,900.00	\$1,203,614.08	\$1,067,146.27	\$4,826,691.75					
Notes Outstanding	\$18,642,000.00		\$18,642,000.00	% of Total Current Year Budget	11.19%								
Bonds Outstanding	\$41,020,000.00		\$41,020,000.00										
Loans and Other Debt	\$1,273,953.06		\$1,273,953.06										
Total (Current Year)	\$100,431,094.65	\$29,812,097.15	\$70,618,997.50										
Population (2020 census)	45,538												
Per Capita Gross Debt	\$2,205.43												
Per Capita Net Debt	\$1,550.77												
3 Year Average Property Valuation	\$7,940,235,528.00												
Net Debt as % of 3 Year Average Property Valuation	0.89%												

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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