

**MUNICIPALITY:**

301

Website:

609-296-3337

P.O. Box 307

State:

NJ

Zip:

Zip:	08224
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[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.386	\$654,324.00	17.08%	\$817.56	Municipal Purpose Tax	ACTUAL	\$692,459.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.616	\$1,056,884.00	27.59%	\$1,948.24	Local School District	ESTIMATED	\$1,099,582.00
Regional School District	0.723	\$1,394,473.00	36.41%	\$1,548.85	Regional School District	ESTIMATED	\$1,290,013.00
County Purposes	0.380	\$616,785.00	16.10%	\$746.77	County Purposes	ESTIMATED	\$682,727.00
County Library	0.033	\$57,049.00	1.49%	\$65.69	County Library	ESTIMATED	\$58,469.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.046	\$50,884.00	1.33%	\$54.35	County Open Space	ESTIMATED	\$81,154.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	2.184	\$3,830,399.00	100.00%	\$5,181.46	Total ESTIMATED amount to be raised by taxes		\$3,904,404.00
Total Taxable Valuation as of October 1, 2024					Revenue Anticipated, Excluding Tax Levy		833,964.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		1,435,893.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$3,211,945.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$3,813,874.00
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$95,385.94
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$3,909,259.94
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		97.56%
Tax Collections - ACTUAL as of Prior Year					If % used exceeds the actual collection % then reference the statutory exception used		
Total Tax Revenue, Collections CY 2024							3,757,587.00
Total Tax Levy, CY 2024							3,843,352.00
% of Taxes Collected, CY 2024							97.77%
Delinquent Taxes - June 30, 2024							\$60,000.00
Sheet UFB-1							

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	7.80%	\$17,000.00	\$218,000.00	\$235,000.00	\$235,000.00							
08	Local Revenue	13.07%	\$21,900.00	\$167,500.00	\$189,400.00	\$189,400.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$343,148.00	\$343,148.00	\$343,148.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.71%	(\$483,217.00)	\$484,633.00	\$1,416.00	\$1,416.00							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00								
15	Receipts from Delinquent Taxes	-18.75%	(\$15,000.00)	\$80,000.00	\$65,000.00	\$65,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.51%	\$16,939.02	\$675,519.98	\$692,459.00	\$692,459.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-22.47%	(\$442,377.98)	\$1,968,800.98	\$1,526,423.00	\$1,526,423.00	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	1.00	7.00	1.70%	\$6,100.00	\$359,100.00	\$365,200.00	\$365,200.00								
21 Land-Use Administration		2.00	74.26%	\$17,600.00	\$23,700.00	\$41,300.00	\$41,300.00								
22 Uniform Construction Code			0.00%	\$0.00	\$6,900.00	\$6,900.00	\$6,900.00								
23 Insurance			13.74%	\$8,456.00	\$61,544.00	\$70,000.00	\$70,000.00								
25 Public Safety		0.00	-32.14%	(\$32,300.00)	\$100,500.00	\$68,200.00	\$68,200.00								
26 Public Works		4.00	-53.69%	(\$431,717.00)	\$804,133.00	\$372,416.00	\$371,000.00	\$1,416.00							
27 Health and Human Services			8.33%	\$500.00	\$6,000.00	\$6,500.00	\$6,500.00								
28 Parks and Recreation			-66.67%	(\$1,000.00)	\$1,500.00	\$500.00	\$500.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			34.78%	\$4,000.00	\$11,500.00	\$15,500.00	\$15,500.00								
31 Utilities and Bulk Purchases			11.93%	\$13,600.00	\$114,000.00	\$127,600.00	\$127,600.00								
32 Landfill / Solid Waste Disposal			76.67%	\$2,300.00	\$3,000.00	\$5,300.00	\$5,300.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			-15.04%	(\$11,874.00)	\$78,927.00	\$67,053.00	\$67,053.00								
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	3.00	2.00	1.11%	\$2,000.00	\$180,000.00	\$182,000.00	\$182,000.00								
44 Capital			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
45 Debt			-12.36%	(\$13,106.00)	\$106,060.00	\$92,954.00	\$92,954.00								
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			-6.81%	(\$6,936.98)	\$101,936.98	\$95,000.00	\$95,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							
Total	4.00	15.00	-22.47%	(\$442,377.98)	\$1,968,800.98	\$1,526,423.00	\$1,525,007.00	\$1,416.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	297	\$6,862,100.00	3.94%
2 Residential	545	\$118,426,100.00	68.08%
3A/3B Farm	73	\$8,894,400.00	5.11%
4A Commercial	41	\$39,767,800.00	22.86%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$0.00	0.00%
Total	956	\$173,950,400.00	100.00%

Average Ratio (%), Assessed to True Value	97.65%
Equalized Valuation, Taxable Properties	\$178,136,610.34

Total # of property tax appeals filed in 2024	County Tax Board	1.00
	State Tax Court	0.00
Number of 2024 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2024	\$2,964.72
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$1,530,400.00	3.21%
15B Other Schools			0.00%
15C Public Property	619	\$43,628,800.00	91.48%
15D Church and Charities	5	\$1,003,900.00	2.10%
15E Cemeteries & Graveyards	6	\$156,300.00	0.33%
15F Other Exempt	11	\$1,372,900.00	2.88%
Total	643	\$47,692,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 27.42%			

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 2024 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

[illegible]

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		3.00	15,819.16	\$13,460.70		\$0.00		\$2,328.70
Supervisory Staff (Department Heads & Managers)	4.00	3.00	165,000.00	\$175,000.00		\$12,377.72		\$13,383.41
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		9.00	225,000.00	\$250,000.00		\$10,621.17		\$17,543.17
Totals	4.00	15.00	405,819.16	\$438,460.70	\$0.00	\$22,998.89	\$0.00	\$33,255.28

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

	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	N/A		#VALUE!			\$0.00
Parent & Child	N/A		#VALUE!			\$0.00
Employee & Spouse (or Partner)	N/A		#VALUE!			\$0.00
Family	N/A		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	N/A		#VALUE!			\$0.00
Parent & Child	N/A		#VALUE!			\$0.00
Employee & Spouse (or Partner)	N/A		#VALUE!			\$0.00
Family	N/A		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	N/A		#VALUE!			\$0.00
Parent & Child	N/A		#VALUE!			\$0.00
Employee & Spouse (or Partner)	N/A		#VALUE!			\$0.00
Family	N/A		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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)?

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

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
Peggy Beck	38.00	\$9,352.56		X	
Lara Bednarczyk	26.42	\$3,404.00		X	
Laura Moyer	8.80	\$704.00		X	
Robert Sprague	13.00	\$1,456.00		X	
Totals	86.22	\$14,916.56			
Total Funds Reserved as of end of 2024					
Total Funds Appropriated in 2025					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt			\$2,134,879.00	\$2,134,879.00		
Utility Fund Debt						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding			\$782,040.00			
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)			\$2,916,919.00	\$2,134,879.00	\$782,040.00	
Population (2010 census)			1,355			
Per Capita Gross Debt			\$2,152.71			
Per Capita Net Debt			\$577.15			
3 Yr. Average Property Valuation			\$224,850,902.67			
Net Debt as % of 3 Year Avg Property Valuation			0.35%			
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$63,954.00			
Bond Anticipation Notes - Interest			\$29,000.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$92,954.00	\$0.00	\$0.00	\$0.00
Total Principal			\$63,954.00	\$0.00	\$0.00	\$0.00
Total Interest			\$29,000.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			6.09%			
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						
Year of Last Rating						
Mark "X" if Municipality has no bond rating			X			
Sheet UFB-10						

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)
