

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.295	\$972,720.00	10.41%	\$903.45	Municipal Purpose Tax	ESTIMATED	\$1,010,910.74
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$32,948.60	0.35%	\$30.63	Municipal Open Space	ESTIMATED	\$33,885.16
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.241	\$4,089,142.00	43.77%	\$3,800.61	Local School District	ESTIMATED	\$4,170,925.00
Regional School District	0.679	\$2,239,674.00	23.98%	\$2,079.46	Regional School District	ESTIMATED	\$2,284,468.00
County Purposes	0.566	\$1,864,391.22	19.96%	\$1,733.40	County Purposes	ESTIMATED	\$1,901,679.04
County Library	0.042	\$135,279.70	1.45%	\$128.63	County Library	ESTIMATED	\$137,985.29
County Board of Health		\$9.04	0.00%	\$0.00	County Board of Health	ESTIMATED	\$9.22
County Open Space	0.003	\$7,390.03	0.08%	\$9.19	County Open Space	ESTIMATED	\$7,537.84
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.836	\$9,341,554.59	100.00%	\$8,685.36	Total ESTIMATED amount to be raised by taxes		\$9,547,400.29
Total Taxable Valuation as of October 1, 2022 \$329,486.00					Revenue Anticipated, Excluding Tax Levy 1,928,305.42		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes 2,564,216.16		
Current Year Average Residential Assessment \$306,254.00					Total Non-Municipal Tax Levy \$8,536,489.55		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$9,172,400.29		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) \$375,000.00		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes \$9,547,400.29		
	0.295	0.303	2.71%		% of Tax Collections used to Calculate RUT 96.07%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used 		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$972,720.00	\$1,010,910.74	3.93%	\$38,190.74	Total Tax Revenue, Collections CY 2022 9,240,950.27		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2022 9,396,565.64		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2022 98.34%		
	\$903.45	\$927.95	2.71%	\$24.50	Delinquent Taxes - December 31, 2022 \$150,606.26		

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	-0.47%	(\$4,000.00)	\$844,500.00	\$840,500.00	\$840,500.00							
08	Local Revenue	-9.14%	(\$4,826.76)	\$52,826.76	\$48,000.00	\$48,000.00							
09	State Aid (without offsetting appropriation)	5.76%	\$10,862.26	\$188,444.00	\$199,306.26	\$199,306.26							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-15.43%	(\$7,962.96)	\$51,599.96	\$43,637.00	\$43,637.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	122.50%	\$235,011.26	\$191,850.90	\$426,862.16	\$426,862.16							
08	Other Special Items	-54.13%	(\$277,312.45)	\$512,312.45	\$235,000.00	\$235,000.00							
15	Receipts from Delinquent Taxes	-2.33%	(\$3,226.45)	\$138,226.45	\$135,000.00	\$135,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-18.19%	(\$224,739.00)	\$1,235,649.74	\$1,010,910.74	\$1,010,910.74							
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	-8.59%	(\$276,194.10)	\$3,215,410.26	\$2,939,216.16	\$2,939,216.16	\$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	1.00	7.00	110.81%	\$297,841.79	\$268,777.00	\$566,618.79	\$319,287.00	\$247,331.79							
21	Land-Use Administration	1.00	1.00	1.46%	\$1,000.00	\$68,500.00	\$69,500.00	\$69,500.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			15.73%	\$44,210.00	\$281,100.00	\$325,310.00	\$325,310.00								
25	Public Safety			7.48%	\$4,000.00	\$53,500.00	\$57,500.00	\$57,500.00								
26	Public Works	5.00		-1.82%	(\$9,580.53)	\$525,750.90	\$516,170.37	\$491,900.00	\$24,270.37							
27	Health and Human Services			1.67%	\$160.00	\$9,560.00	\$9,720.00	\$9,720.00								
28	Parks and Recreation			12.86%	\$5,685.16	\$44,200.00	\$49,885.16	\$16,000.00		\$33,885.16						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			6.16%	\$5,000.00	\$81,200.00	\$86,200.00	\$86,200.00								
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.84%	(\$1,022.00)	\$121,722.00	\$120,700.00	\$120,700.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			1.52%	\$1,750.00	\$114,987.00	\$116,737.00	\$116,737.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-6.95%	(\$50,740.00)	\$730,500.00	\$679,760.00	\$524,500.00	\$155,260.00							
45	Debt			#DIV/0!	\$0.00		\$0.00									
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			0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	7.00	8.00	11.15%	\$298,304.42	\$2,674,796.90	\$2,973,101.32	\$2,512,354.00	\$426,862.16	\$33,885.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			

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	78	\$5,337,000.00	1.60%
2 Residential	727	\$225,650,200.00	67.58%
3A/3B Farm	457	\$47,490,000.00	14.22%
4A Commercial	55	\$38,824,700.00	11.63%
4B Industrial	17	\$16,549,700.00	4.96%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	1	\$34,000.00	0.01%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	1,336	\$333,885,600.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,459,200.00	11.66%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	75	\$13,246,000.00	44.64%
15D Church and Charities	10	\$5,854,700.00	19.73%
15E Cemeteries & Graveyards	2	\$629,800.00	2.12%
15F Other Exempt	15	\$6,484,700.00	21.85%
Total	103	\$29,674,400.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 8.89%

Average Ratio (%), Assessed to True Value	82.94%
Equalized Valuation, Taxable Properties	\$402,562,816.49
Total # of property tax appeals filed in 2022	County Tax Board 2.00 State Tax Court 8.00
Number of 2022 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	8.00
Amount paid out by municipality for tax appeals in 2022	\$1,388.50

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				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$2,046.10	\$1,027,400.00	\$29,137.06
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	2,046.10	1,027,400.00	29,137.06

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	
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 Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	14,957.37	\$13,426.00		\$490.85		\$1,040.52
Supervisory Staff (Department Heads & Managers)	1.00		118,342.26	\$70,890.00		\$12,129.28	\$29,829.01	\$5,493.98
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	6.00	3.00	642,187.77	\$396,220.00		\$67,793.24	\$147,467.48	\$30,707.05
Totals	7.00	8.00	775,487.40	\$480,536.00	\$0.00	\$80,413.37	\$177,296.49	\$37,241.54

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$10,492.68	\$10,492.68	1.00	\$8,631.02	\$8,631.02
Parent & Child	0.00	\$0.00	\$0.00	1.00	\$20,063.28	\$20,063.28
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	5.00	\$38,587.25	\$192,936.25	5.00	\$31,248.72	\$156,243.60
Employee Cost Sharing Contribution (enter as negative -)			(\$26,132.43)			(\$24,269.00)
Subtotal	6.00		\$177,296.50	7.00		\$160,668.90
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			\$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	6.00		\$177,296.50	7.00		\$160,668.90

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	All Additional Future Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)		2,358					
Per Capita Gross Debt		\$0.00					
Per Capita Net Debt		\$0.00					
3 Year Average Property Valuation		\$368,424,990.67					
Net Debt as % of 3 Year Average Property Valuation		0.00%					
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							
Year of Last Rating							
Mark "X" if Municipality has no bond rating					X		

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	Hamburg Borough, Sussex County	Tax	Tax Collection / Assessment	Tax Assessment	10/1/2019	12/31/2023	\$23,081.70
Lead	Municipality	Andover Township, Sussex County	Land Use	Land-Use Administration		1/1/2023	12/31/2024	\$29,552.00
Recipient	County	Sussex County	Public Safety	EMS / Dispatch		1/1/2022	12/31/2024	\$13,085.00
Recipient	Municipality	Frankford Township, Sussex County	Court	Court and Public Defender		1/1/2021	12/31/2023	\$60,000.00
Recipient	Municipality	Vernon Township, Sussex County	Animal Control	Animal Control		1/1/2023	12/31/2023	\$10,200.00
Recipient	Municipality	Andover Township, Sussex County	Finance	Accounting / Finance	CFO/QPA	1/1/2023	12/31/2025	\$30,122.44
Recipient	Municipality	Andover Township, Sussex County	Tax	Tax Collection / Assessment	Tax Collection	1/1/2023	12/31/2026	\$50,671.96
	Amount Received Page Total							\$52,633.70
	Amount Paid Page Total							\$164,079.40
	Page Total							\$216,713.10

USER FRIENDLY BUDGET SECTION - Notes

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