State of New Jersey Local Government Services

Year:	2024	Municipal User	Friendly B	Budget					
MUNICIPALITY:	0711 Maplewood Townsl	- hip - County of Essex		•	Adopted	•	Government Type:	Township Committee	▼ 2
Municode:]	Filename:	0711 fba 2024.xl	sm				_
		MAPLEWOODNJ.GOV					Election Type:	Partisan	▼2
	Phone Number:		973-762-8120						
	Mailing Address:		574 VALLEY STREE	Т					
		Municipality:	MAPLEWOOD	State: NJ Zip:	07040				
	Mayor								
First Name	Middle Name	Last Name	Term Expires	Business Email					
NANCY		ADAMS	12/31/2024	NADAMS@MAPLEWOODNJ.C	GOV				
	Chief Administr	rative Officer							
PATRICK		WHERRY		PWHERRY@MAPLEWOODNJ.	GOV				
	Chief Financial	Officer							
JOSEPH		KOLODZIEJ		JKOLODZIEJ@MAPLEWO	ODNJ.GOV				
	Municipal Clerk	(
ELIZABETH	J	FRITZEN		LFRITZEN@MAPLEWOODNJ.C	GOV				
	Registered Mun	nicipal Accountant							
JOSEPH		FACCONE		JFACCONE@SKLIEN-CPA.COM	1				
	Governing Bod	•							
First Name	Middle Name	Last Name	Term Expires	Business Email					
JAMAINE		CRIPE	12/31/2024	JCRIPE@MAPLEWOODNJ.GO	V				
DEBORAH		ENGEL	12/31/2025	DENGEL@MAPLEWOODNJ.G					
DEAN		DAFIS	12/31/2026	DDAFIS@MAPLEWOODNJ.GC	V				
VICTOR		DE LUCA	12/31/2026	VDELUCA@MAPLEWOODNJ.	GOV				

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	rty Tax Levies - ALL	entities levying propert	<u>y taxes</u>		Current Year 2024	Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	<u>Total Levy</u>	Taxpayer Impact			
Municipal Purpose Tax	0.961	\$37,547,246.00	26.57%	\$7,734.02	Municipal Purpose Tax	ACTUAL	\$39,231,606.35
Municipal Library	0.043	\$1,662,179.00	1.18%	\$346.06	Municipal Library	ACTUAL	\$1,767,597.16
Municipal Open Space	0.010	\$390,926.00	0.28%	\$80.48	Municipal Open Space	ACTUAL	\$620,021.81
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)	ESTIMATED	\$255,000.00
Local School District	2.051	\$80,175,846.00	56.73%	\$16,506.22	Local School District	ESTIMATED	\$83,800,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.532	\$20,801,106.60	14.72%	\$4,281.48	County Purposes	ESTIMATED	\$21,200,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.019	\$759,917.06	0.54%	\$152.91	County Open Space	ESTIMATED	\$800,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.616	\$141,337,220.66	100.00%	\$29,101.17	Total ESTIMATED amount to be raised by	1 taxas	\$147,674,225.32
Total (Calendar Tear 2025 Budget)	5.010	\$141,557,220.00	100.0070	\$29,101.17	Total ESTIMATED allount to be faised of	y taxes	\$147,074,225.52
Total Taxable Valuation as of	October 1, 2023	\$6,203,003,900.00			Revenue Anticipated, Excluding Tax Levy		17,892,838.51
Total Taxable Valuation as of (To be used to calculate the current year tax rat		\$6,203,003,900.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for	-	17,892,838.51 57,092,041.75
	te) =	\$6,203,003,900.00 \$804,789.00				-	
(To be used to calculate the current year tax rat	te) =				Budget Appropriations, before Reserve for	Uncollected Taxes	57,092,041.75
(To be used to calculate the current year tax rat	te) sessment		<u>omparison</u>		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy	Uncollected Taxes	57,092,041.75 \$106,675,021.81
(To be used to calculate the current year tax rat	te) sessment	\$804,789.00	<u>omparison</u>		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT)	Uncollected Taxes	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00
(To be used to calculate the current year tax rat	te) = sessment	\$804,789.00 Tear to Current Year C			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RM	Uncollected Taxes	57,092,041.75 \$106,675,021.81 \$145,874,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u>	\$804,789.00 Tear to Current Year C 1 - Municipal Purposes	Tax Rate	1	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	Uncollected Taxes JT	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year	\$804,789.00 Fear to Current Year C 1 - Municipal Purposes Current Year	Tax Rate % Change (+/-)]	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT)	Uncollected Taxes JT	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u>	\$804,789.00 Tear to Current Year C 1 - Municipal Purposes	Tax Rate]	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	Uncollected Taxes JT T =	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u> 0.961	\$804,789.00 Tear to Current Year C 1 - Municipal Purposes Current Year 0.632	<u>Tax Rate</u> % Change (+/-) -34.24%]	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to	Uncollected Taxes JT T =	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u> 0.961 <u>Comparison</u>	\$804,789.00 Fear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u>		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	Uncollected Taxes JT T =	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u> 0.961 <u>Comparison</u> Prior Year 0.961 <u>Comparison</u>	\$804,789.00 Gear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to reference the statutory exception used	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05
(To be used to calculate the current year tax rat	te) sessment <u>Prior Y</u> <u>Comparison</u> 0.961 <u>Comparison</u>	\$804,789.00 Fear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u>		 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78%
(To be used to calculate the current year tax rat Current Year Average Residential As	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year 0.961 <u>Comparison</u> Prior Year (\$37,547,246.00)	\$804,789.00 fear to Current Year C n - Municipal Purposes Current Year 0.632 n - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 9 \$39,231,606.35	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-) 4.49%	\$1,684,360.35	 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUR Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2023 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78%
(To be used to calculate the current year tax rat Current Year Average Residential As	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year 0.961 <u>Comparison</u> Prior Year (\$37,547,246.00) <u>Comparison - Impact</u>	\$804,789.00 Gear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 9 \$39,231,606.35	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-) 4.49% ax Payment (Mun	\$1,684,360.35 icipal Purposes Onl	 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % treference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2023 Total Tax Levy, CY 2023 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78% 140,654,268.33 142,127,040.44
(To be used to calculate the current year tax rat Current Year Average Residential As	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year 0.961 <u>Comparison</u> Prior Year (\$37,547,246.00) <u>Comparison - Impact</u> Prior Year (\$37,547,246.00)	\$804,789.00 ear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 9 \$39,231,606.35 Current Year 2 Current Year 9 \$39,231,606.35	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-) <u>4.49%</u> <u>ax Payment (Mun</u> % Change (+/-)	\$1,684,360.35 icipal Purposes Onl \$ Change (+/-)	 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUR Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2023 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78%
(To be used to calculate the current year tax rat Current Year Average Residential As	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year 0.961 <u>Comparison</u> Prior Year (\$37,547,246.00) <u>Comparison - Impact</u>	\$804,789.00 Gear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 9 \$39,231,606.35	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-) 4.49% ax Payment (Mun	\$1,684,360.35 icipal Purposes Onl \$ Change (+/-)	 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % to reference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2023 % of Taxes Collected, CY 2023 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78% 140,654,268.33 142,127,040.44 98.96%
(To be used to calculate the current year tax rat Current Year Average Residential As	te) sessment <u>Prior Y</u> <u>Comparison</u> Prior Year 0.961 <u>Comparison</u> Prior Year (\$37,547,246.00) <u>Comparison - Impact</u> Prior Year (\$37,547,246.00)	\$804,789.00 ear to Current Year C 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 0.632 1 - Municipal Purposes Current Year 9 \$39,231,606.35 Current Year 2 Current Year 9 \$39,231,606.35	<u>Tax Rate</u> % Change (+/-) -34.24% <u>Tax Levy</u> % Change (+/-) <u>4.49%</u> <u>ax Payment (Mun</u> % Change (+/-)	\$1,684,360.35 icipal Purposes Onl \$ Change (+/-)	 Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RI Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % treference the statutory exception used <u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2023 Total Tax Levy, CY 2023 	Uncollected Taxes JT T Hen	57,092,041.75 \$106,675,021.81 \$145,874,225.05 \$1,800,000.00 \$147,674,225.05 98.78% 140,654,268.33 142,127,040.44

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	SWIMMING POOL Utility	Utility	Utility	Utility	Utility
08 Surplus	33.89%	\$584,668.00	\$1,725,000.00	\$2,309,668.00	\$2,259,668.00			\$50,000.00				
08 Local Revenue	14.45%	\$1,081,627.41	\$7,487,812.59	\$8,569,440.00	\$7,382,100.00			\$1,187,340.00				
09 State Aid (without offsetting appropriation)	-8.94%	(\$182,172.47	\$2,038,743.47	\$1,856,571.00	\$1,856,571.00							
08 Uniform Construction Code Fees	-0.53%	(\$4,771.00)	\$904,771.00	\$900,000.00	\$900,000.00							
Special Revenue Items w/ Prior Written Consent												
11 Shared Services Agreements	-13.57%	(\$120,142.92	\$885,421.00	\$765,278.08	\$765,278.08							
08 Additional Revenue Offset by Appropriations	97.49%	\$123,410.00	\$126,590.00	\$250,000.00				\$250,000.00				
10 Public and Private Revenue	2.55%	\$15,648.98	\$614,590.07	\$630,239.05	\$630,239.05							
08 Other Special Items	51.61%	\$1,069,334.96	\$2,071,809.96	\$3,141,144.92	\$3,141,144.92							
15 Receipts from Delinquent Taxes	-27.33%	(\$423,023.58	\$1,548,023.58	\$1,125,000.00	\$1,125,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	5.59%	\$2,078,606.43	\$37,152,999.92	\$39,231,606.35	\$39,231,606.35							
07 Minimum Library Tax	6.34%	\$105,418.16	\$1,662,179.00	\$1,767,597.16	\$1,767,597.16							
54 Open Space Levy Tax	58.60%	\$229,095.81	\$390,926.00	\$620,021.81	\$620,021.81							
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	8.05%	\$4,557,699.78	\$56,608,866.59	\$61,166,566.37	\$59,679,226.37	\$0.00	\$0.00	\$1,487,340.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND

FCOA		Budgeted I Full-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	SWIMMING POOI Utility	Utility	Utility	Utility	Utility
20	General Government	33.00	5.00	28.32%	\$878,250.00	\$3,101,350.00	\$3,979,600.00	\$3,110,600.00				\$869,000.00				
21	Land-Use Administration		3.00	2.90%	\$3,300.00	\$113,800.00	\$117,100.00	\$117,100.00								
22	Uniform Construction Code	7.00	8.00	6.75%	\$54,299.00	\$804,851.00	\$859,150.00	\$859,150.00								
23	Insurance			21.66%	\$773,837.00	\$3,572,163.00	\$4,346,000.00	\$4,346,000.00								
25	Public Safety	77.00	33.00	-44.86%	(\$8,355,744.00		\$10,270,850.00	\$10,270,850.00								
26	Public Works	27.00	2.00	10.44%	\$518,108.09	\$4,964,176.00	\$5,482,284.09	\$5,482,284.09								
27	Health and Human Services	5.00	2.00	5.38%	\$32,889.35	\$611,221.07	\$644,110.42	\$644,110.42								
28	Parks and Recreation	4.00	134.00	3.42%	\$61,100.00	\$1,786,000.00	\$1,847,100.00	\$1,847,100.00								
29	Education (including Library)	21.00	55.00	9.23%	\$199,566.16	\$2,161,715.00	\$2,361,281.16	\$2,361,281.16								
30	Unclassified			761.43%	\$533,000.00	\$70,000.00	\$603,000.00	\$603,000.00								
31	Utilities and Bulk Purchases			8.20%	\$242,000.00	\$2,950,600.00	\$3,192,600.00	\$3,192,600.00								
32	Landfill / Solid Waste Disposal	1		#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.08%	\$269,025.00	\$6,587,150.00	\$6,856,175.00	\$6,801,675.00				\$54,500.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services		9.00	1012.08%	\$7,394,278.08	\$730,600.00	\$8,124,878.08	\$8,124,878.08								
43	Court and Public Defender	8.00		-16.25%	(\$23,500.00	\$144,600.00	\$121,100.00	\$121,100.00								
44	Capital			107.38%	\$644,302.00	\$600,000.00	\$1,244,302.00	\$1,244,302.00								
45	Debt			45.19%	\$2,302,279.00	\$5,094,810.00	\$7,397,089.00	\$6,957,789.00				\$439,300.00				
46	Deferred Charges			-18.75%	(\$262,512.00	\$1,400,274.00	\$1,137,762.00	\$1,013,222.00				\$124,540.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			9.09%	\$150,000.00	\$1,650,000.00	\$1,800,000.00	\$1,800,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	182.00	251.00	9.85%	\$5,414,477.68	\$54,969,904.07	\$60,384,381.75	\$58,897,041.75	\$0.00	\$0.00	\$0.00	\$1,487,340.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

\square	Non-recumes at Risk	Future V.		Amount	Comment/Explanation
Χ			STATE AID ENERGY RECEIPT TAX DEFICIT	\$2,178,000.00	ENACTED LEGISTATION TO RESTORE TO STATUTORY AMOUNT NOT FULLY IMPLEMENTED
Χ			LOSS OF MUNICIPAL RELIEF FUND AID	\$191,409.00	STATE AID NO LONGER AVAILABLE
		Χ	FINAL YEAR OF AMERICAN RESCUE PLAN ACT	\$1,726,945.00	FUNDS NO LONGER AVAILABLE IN 2025
		Χ	HEALTH BENEFITS COSTS	\$250,000.00	PREMIUMS CONTINUE TO INCREASE GREATER THAN INFLATION RATE

Property Tax Assess	<u>sments - Taxable Prope</u>	erties (October 1, 2023 Valu	ue)	Property Tax Asses	sments - Exempt Prop	s - Exempt Properties (October 1, 2023 Value)						
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total					
1 Vacant Land	44	\$10,465,600.00	0.27%	15A Public Schools	13	\$128,836,700.00	14.81%					
2 Residential	6,885	\$3,478,390,300.00	88.98%	15B Other Schools	0	\$0.00	0.00%					
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	73	\$593,868,000.00	68.29%					
4A Commercial	297	\$320,296,700.00	8.19%	15D Church and Charities	39	\$57,542,500.00	6.62%					
4B Industrial	31	\$32,221,200.00	0.82%	15E Cemeteries & Graveyards	0	\$0.00	0.00					
4C Apartments	20	\$65,727,800.00	1.68%	15F Other Exempt	44	\$89,399,000.00	10.289					
5A/5B Railroad	0	\$0.00	0.00%									
6A/6B Business Personal Property	1	\$2,156,989.00	0.06%									
Total	7,278	\$3,909,258,589.00	100.00%	Total	169	\$869,646,200.00	100.00%					
Average Ratio (%), Assessed to True	Value	77.90%	ı									
				Demonstration of Environment								
Equalized Valuation, Taxable Property	lies	\$5,018,303,708.60		Percentage of Exempt vs.	22.25%							
	1 1: 0000	C (T D 1	21.00	Non-Exempt Properties	22.25%							
Total # of property tax appeals f	11ed in 2023	County Tax Board										
	· · · · 1.14 T	State Tax Court	2.00									
Number of 2023 County Tax Board d		x Court	0.00									
Number of pending property tax appe	eals in State Tax Court		31.00									
Amount paid out by municipality for	tax appeals in 2023		\$46,794.21									
Prior Rudget Veer's Pay	mants in Liqu of Tax (1	PILOT) - 5 Year Exemption	ns/Abatamants									
The buget real stay	# of	PILOT	ns/Abatements	Taxes if Billed in Full								
	Parcels	Billing/Revenue	Assessed Value	2023 Total Tax Rate								
G Commercial/Industrial Exemption		C										
I Dwelling Exemption												
J Dwelling Abatement												
K New Dwelling/Conversion Exemption												
L New Dwelling/Conversion Abatement												
N Multiple Dwelling Exemption												
O Multiple Dwelling Abatement	1	\$27,400.00	\$3,800,000.00	\$137,408.00								
	1	27,400.00	3,800.000.00	137,408.00								
Total 5 Yr Exemptions/Abatements	1	27,400.00	3,800,000.00 Sheet UFB-	137,408.								

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

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 Taxes if Billed Taxes if Billed Taxes if Billed Taxes if Billed Type of Project Type of Project Type of Project Type of Project Project (use drop-down In Full Project (use drop-down In Full Project (use drop-down (use drop-down In Full for data entry) PILOT Billing Assessed Value 2023 Total Tax Rate Project (use drop-down for data entry) In Full for data entry) PILOT Billing Assessed Value 2023 Total Tax Rate for data entry) PILOT Billing Assessed Value 2023 Total Tax Rate PILOT Billing Assessed Value 2023 Total Tax Rate Name Name Name Name SENIOR CITIZEN RESIDENCE Aff. Housing \$164,800.00 \$14,863,300.00 \$537,456.93 BURNETT AVE RENEWAL LLC Aff. Housing \$266,000.00 \$16,747,200.00 \$605,578.75 \$477,400.00 \$38,775,000.00 \$1,402,104.00 VALON BAY URBAN RENEWAL Aff. Housing 908,200.00 70,385,500.00 Total Long Term Exemptions - Column Total 2,545,139.68 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,545,139.68 Mark "X" if Grand Total Total Long Term Exemptions - GRAND TOTA \$908,200.00 \$70,385,500.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Sheet UFB-6

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	0.00	5.00	27,268.00	\$24,800.00	\$0.00	\$620.00	\$0.00	\$1,848.00
Supervisory Staff (Department Heads & Managers)	26.00	0.00	3,797,349.00	\$2,990,900.00	\$0.00	\$224,318.00	\$359,309.00	\$222,822.00
Police Officers (Including Superior Officers)	63.00	0.00	10,173,924.00	\$7,982,650.00	\$258,000.00	\$798,265.00	\$1,135,009.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	57.00	81.00	7,228,181.00	\$5,080,240.00	\$268,000.00	\$381,018.00	\$1,120,445.00	\$378,478.00
All Other Non-Union Employees not listed above	36.00	165.00	2,316,753.00	\$1,576,200.00	\$0.00	\$94,080.00	\$535,237.00	\$111,236.00
Totals	182.00	251.00	23,543,475.00	\$17,654,790.00	\$526,000.00	\$1,498,301.00	\$3,150,000.00	\$714,384.00

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

NO

Note - **<u>Base Pav</u>** 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	55.00	\$14,952.00	\$822,360.00	65.00	\$14,325.00	\$931,125.00
Parent & Child	21.00	\$26,760.00	\$561,960.00	19.00	\$25,641.84	\$487,194.96
Employee & Spouse (or Partner)	23.00	\$28,608.00	\$657,984.00	19.00	\$28,650.12	\$544,352.28
Family	47.00	\$41,700.00	\$1,959,900.00	69.00	\$39,966.96	\$2,757,720.24
Employee Cost Sharing Contribution (enter as negative -)			(\$1,087,434.00)			(\$950,000.00)
Subtotal	146.00		\$2,914,770.00	172.00		\$3,770,392.48
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	1	\$15,000.00	\$15,000.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	0.00		\$0.00	1.00		\$15,000.00
GRAND TOTAL	146.00		\$2,914,770.00	173.00		\$3,785,392.48

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)?

NO
NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

	ACCUMULATED ABSENCE LIABILITY						Lega	Legal basis for benefit					
		Sick Time	Va	acation Time	Com	pensatory Time	P	ersonal Time	Other			applicable i	
Bargaining Unit or Non-Union Position Eligible for	Gross Days of		Gross Days of		Gross Days of		Gross Days of		Gross Days of		Approved		Individual
Benefit (List Non-Union Employees by Individual	Accumulated	Dollar Value of	Accumulated	Dollar Value of	Accumulated	Dollar Value of	Accumulated	Dollar Value of	Accumulated	Dollar Value of	Labor		Employment
Position Rather Than Each Named Individual)	Absence	Compensated Absences	Absence	Compensated Absences	Absence	Compensated Absences	Absence	Compensated Absences	Absence	Compensated Absences	Agreement	Ordinance	Agreement
POLICE DEPARTMENT	2,437.00			\$354,995.00	391.00	\$283,850.00	-	\$0.00	-	\$0.00) X		
DEPARTMENT OF PUBLIC WORKS	277.00		87.00	\$26,878.00	-	\$0.00	-	\$0.00	-	\$0.00			
MUNICIPAL LIBRARY	530.00	\$228,560.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	X		
													1
													1
TOTALS (THIS PAGE ONLY	3,244.00	\$2,112,420.00	576.00	\$381,873.00	391.00	\$283,850.00	-	\$0.00	-	\$0.00)		
			-		-	•	-	·	-				

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

	ACCUMULATED ADSENCE LIADILITT							Legal basis for benefit					
		Sick Time	V	acation Time	Com	pensatory Time		ersonal Time		Other		applicable i	
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	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		Individual Employment Agreement
													ļ
TOTALS (ALL PAGES	3,244.00	\$2,112,420.00	576.00	\$381,873.00	391.00	\$283,850.00	-	\$0.00	_	\$0.00			
			576.00					\$0.00	-	\$0.00			
Total Funds Reserved a Total Funds Appr				Total Employees subject	to accumulated to accumulated	absence restrictions of P.L absence restrictions of P.L	2007, c. 92: 2010, c. 3:						

UFB-9 Accumulated Absence Liability (4)

	USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT									
	Gross		Net		Current Year	2025	2026	All Additional Future		
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$101,156,419.54	\$101,156,419.54	\$0.00	Utility Fund - Principal	\$331,000.00	\$247,354.00	\$350,000.00	\$1,855,000.00		
Regional School Debt	4 - J J	• • • • • • • • •		Utility Fund - Interest	\$108,300.00	\$85,393.00	\$71,650.00	\$186,000.00		
				Bond Anticipation Notes - Principal	\$0.00		. ,			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00					
SWIMMING POOL	\$2,094,754.00	\$2,094,754.00	\$0.00	Bonds - Principal	\$4,704,000.00	\$4,694,741.00	\$4,703,700.00	\$41,240,000.00		
			\$0.00	Bonds - Interest	\$2,248,789.00	\$1,775,287.00	\$1,602,028.00	\$7,518,575.00		
			\$0.00	Loans & Other Debt - Principal	\$46,800.02	\$47,740.70	\$48,700.29	\$304,461.92		
			\$0.00	Loans & Other Debt - Interest						
			\$0.00	_						
				Total	\$7,438,889.02	\$6,850,515.70	\$6,776,078.29	\$51,104,036.92		
Municipal Purposes										
Debt Authorized (BNI)			\$0.00	Total Principal	\$5,081,800.02	\$4,989,835.70	\$5,102,400.29	\$43,399,461.92		
Notes Outstanding			\$0.00	Total Interest	\$2,357,089.00	\$1,860,680.00	\$1,673,678.00	\$7,704,575.00		
Bonds Outstanding	\$62,000,042.93	\$2,565,631.62	\$59,434,411.31	% of Total Current Year Budget	12.32%					
Loans and Other Debt			\$0.00							
				Description		Debt Not List	ed Above			
Total (Current Year)	\$165,251,216.47	\$105,816,805.16	\$59,434,411.31	Total Guarantees - Governmental						
				Total Guarantees - Other						
				Total Capital/Equipment Leases						
Population (2020 census)	25,689			Total Other						
								_		
Per Capita Gross Debt	\$6,432.76			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>			
Per Capita Net Debt	\$2,313.61			Rating		AA				
				Year of Last Rating		2023				
3 Year Average Property Valuation		\$4,610,080,947.00						4		
	=			Mark "X" if Municipality has a	no bond rating					
Net Debt as % of 3 Year Average Pr	operty Valuation	1.29%								
				Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead Munic Lead Munic	nicipality nicipality nicipality hority	TOWNSHIP OF SOUTH ORANGE VILLAGE TOWNSHIP OF SOUTH ORANGE VILLAGE TOWNSHIP OF MILLBURN TOWNSHIP OF MILLBURN SOUTH ESSEX FIRE DEPARTMENT SOUTH ESSEX FIRE DEPARTMENT	COURT HEALTH UCC UCC FIRE FIRE	Court and Public Defender Health and Human Services Uniform Construction Code Uniform Construction Code Fire Fire	SHARED COURT PLUMBING INSPECTIONS ELECTRIC INSPECTIONS ADMINISTRATIVE ASSISTANCE	1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2024	12/31/2024 12/31/2024 12/31/2024 12/31/2024	\$408,750.00 \$120,543.08 \$83,870.00 \$97,815.00
LeadMunicLeadMunicLeadAuthor	nicipality nicipality hority	TOWNSHIP OF MILLBURN TOWNSHIP OF MILLBURN SOUTH ESSEX FIRE DEPARTMENT	UCC UCC FIRE	Uniform Construction Code Uniform Construction Code Fire	ELECTRIC INSPECTIONS	1/1/2024 1/1/2024	12/31/2024 12/31/2024	\$83,870.00
Lead Munic Lead Author	hicipality for the second seco	TOWNSHIP OF MILLBURN SOUTH ESSEX FIRE DEPARTMENT	UCC FIRE	Uniform Construction Code Fire	ELECTRIC INSPECTIONS	1/1/2024	12/31/2024	
Lead Munic Lead Author	nicipality hority	SOUTH ESSEX FIRE DEPARTMENT	FIRE	Fire	ELECTRIC INSPECTIONS			\$97,815.00
Lead Author	hority					1/1/2024		
Recipient Author	hority	SOUTH ESSEX FIRE DEPARTMENT	FIRE	Fire			12/31/2024	\$54,300.00
						1/1/2024	12/31/2024	\$7,359,600.00
Amou	ount Received Page Total							\$765,278.08
								\$7,359,600.00
Page	ount Paid Page Total			1				\$8,124,878.08

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	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
					· · · · · · · · · · · · · · · · · · ·			
	Amount Received Total							\$765,278.08
	Amount Paid Total							\$7,359,600.00
	Total		Shoot I					\$8,124,878.08