

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.578	\$13,070,165.00	29.50%	\$2,906.22
Municipal Library	0.072	\$592,003.00	1.34%	\$132.60
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.715	\$22,492,367.00	50.77%	\$5,000.25
Regional School District			0.00%	\$0.00
County Purposes	0.951	\$7,881,199.55	17.79%	\$1,751.47
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$269,461.13	0.61%	\$58.93
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2022 Budget)	5.348	\$44,305,195.68	100.00%	\$9,849.48

Total Taxable Valuation as of October 1, 2022 \$804,167,524.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$184,171.26

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.578	1.775	12.48%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,070,165.00	\$14,275,531.68	9.22%	\$1,205,366.68

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,906.22	\$3,269.04	12.48%	\$362.82

Current Year 2023 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ACTUAL	\$14,275,531.68
Municipal Library		ACTUAL	\$711,904.00
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ACTUAL	\$22,882,003.00
Regional School District			
County Purposes		ESTIMATED	\$8,117,635.53
County Library			
County Board of Health			
County Open Space		ESTIMATED	\$277,544.97
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			\$46,264,619.18

Revenue Anticipated, Excluding Tax Levy 4,490,509.20

Budget Appropriations, before Reserve for Uncollected Taxes 18,562,102.88

Total Non-Municipal Tax Levy \$31,277,183.50

Amount to be Raised by Taxes - Before RUT \$45,348,777.18

Reserve for Uncollected Taxes (RUT) \$915,842.00

Total Amount to be Raised by Taxes \$46,264,619.18

% of Tax Collections used to Calculate RUT 98.02%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022 43,598,706.64

Total Tax Levy, CY 2022 44,353,477.91

% of Taxes Collected, CY 2022 98.30%

Delinquent Taxes - December 31, 2022 \$294,598.99

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	0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-12.93%	(\$52,401.46)	\$405,201.46	\$352,800.00	\$352,800.00							
09	State Aid (without offsetting appropriation)	-4.30%	(\$45,079.04)	\$1,048,153.04	\$1,003,074.00	\$1,003,074.00							
08	Uniform Construction Code Fees	-2.72%	(\$5,585.00)	\$205,585.00	\$200,000.00	\$200,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	237.70%	\$196,315.48	\$82,588.50	\$278,903.98	\$278,903.98							
08	Other Special Items	-54.53%	(\$465,032.12)	\$852,763.34	\$387,731.22	\$387,731.22							
15	Receipts from Delinquent Taxes	-33.19%	(\$133,167.37)	\$401,167.37	\$268,000.00	\$268,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	9.22%	\$1,205,366.68	\$13,070,165.00	\$14,275,531.68	\$14,275,531.68							
07	Minimum Library Tax	20.25%	\$119,901.00	\$592,003.00	\$711,904.00	\$711,904.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		4.40%	\$820,318.17	\$18,657,626.71	\$19,477,944.88	\$19,477,944.88	\$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 Full-Time	Budgeted 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	Utility	Utility	Utility	Utility	Utility
20 General Government	6.00	10.00	0.52%	\$5,753.00	\$1,112,677.00	\$1,118,430.00	\$1,118,430.00	\$0.00							
21 Land-Use Administration	0.00	1.00	0.00%	\$0.00	\$60,400.00	\$60,400.00	\$60,400.00	\$0.00							
22 Uniform Construction Code	2.00	5.00	-13.18%	(\$31,520.00)	\$239,075.00	\$207,555.00	\$207,555.00	\$0.00							
23 Insurance	0.00	0.00	21.48%	\$668,500.00	\$3,111,500.00	\$3,780,000.00	\$3,780,000.00	\$0.00							
25 Public Safety	31.00	20.00	5.01%	\$229,586.51	\$4,580,960.14	\$4,810,546.65	\$4,808,650.00	\$1,896.65							
26 Public Works	17.00	3.00	2.53%	\$44,990.97	\$1,777,048.36	\$1,822,039.33	\$1,807,880.00	\$14,159.33							
27 Health and Human Services	1.00	9.00	134.80%	\$250,676.00	\$185,958.00	\$436,634.00	\$171,425.00	\$265,209.00							
28 Parks and Recreation	1.00	1.00	-28.96%	(\$29,316.00)	\$101,218.00	\$71,902.00	\$71,902.00	\$0.00							
29 Education (including Library)	5.00	10.00	20.25%	\$119,901.00	\$592,003.00	\$711,904.00	\$711,904.00	\$0.00							
30 Unclassified	0.00	0.00	-80.00%	(\$240,000.00)	\$300,000.00	\$60,000.00	\$60,000.00	\$0.00							
31 Utilities and Bulk Purchases	0.00	0.00	-2.83%	(\$61,049.00)	\$2,160,149.00	\$2,099,100.00	\$2,099,100.00	\$0.00							
32 Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
35 Contingency	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
36 Statutory Expenditures	0.00	0.00	7.85%	\$128,704.00	\$1,640,478.00	\$1,769,182.00	\$1,769,182.00	\$0.00							
37 Judgements	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
42 Shared Services	0.00	0.00	-100.00%	(\$61,200.00)	\$61,200.00	\$0.00	\$0.00	\$0.00							
43 Court and Public Defender	3.00	2.00	2.99%	\$5,825.00	\$194,625.00	\$200,450.00	\$200,450.00	\$0.00							
44 Capital	0.00	0.00	0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00							
45 Debt	0.00	0.00	18.02%	\$196,700.01	\$1,091,637.49	\$1,288,337.50	\$1,288,337.50	\$0.00							
46 Deferred Charges	0.00	0.00	0.00%	\$0.00	\$65,622.40	\$65,622.40	\$65,622.40	\$0.00							
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
50 Reserve for Uncollected Taxes	0.00	0.00	4.28%	\$37,570.00	\$878,272.00	\$915,842.00	\$915,842.00	\$0.00							
55 Surplus General Budget	0.00	0.00	#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
Total	66.00	61.00	6.95%	\$1,265,121.49	\$18,212,823.39	\$19,477,944.88	\$19,196,679.90	\$281,264.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	93	\$7,830,300.00	0.97%	15A Public Schools	2	\$17,860,200.00	22.06%
2 Residential	2,526	\$465,216,600.00	57.85%	15B Other Schools	1	\$2,883,600.00	3.56%
3A/3B Farm			0.00%	15C Public Property	75	\$40,637,100.00	50.18%
4A Commercial	176	\$91,191,200.00	11.34%	15D Church and Charities	11	\$6,575,400.00	8.12%
4B Industrial	153	\$238,931,600.00	29.71%	15E Cemeteries & Graveyards	3	\$10,221,900.00	12.62%
4C Apartments	1	\$538,900.00	0.07%	15F Other Exempt	15	\$2,796,600.00	3.45%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$458,924.00	0.06%				
Total	2,950	\$804,167,524.00	100.00%	Total	107	\$80,974,800.00	100.00%
Average Ratio (%), Assessed to True Value		38.78%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$2,073,665,611.14		Non-Exempt Properties			10.07%
Total # of property tax appeals filed in 2022	County Tax Board	4.00					
	State Tax Court	4.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		3.00					
Amount paid out by municipality for tax appeals in 2022		\$0.00					

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	NONE			
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

Sheet UFB-6

Sheet UFB-6C

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	7.00	4,036.88	\$3,750.00	\$0.00	\$0.00	\$0.00	\$286.88
Supervisory Staff (Department Heads & Managers)	6.00	2.00	837,022.47	\$604,256.54	\$15,414.88	\$46,652.08	\$133,998.20	\$36,700.77
Police Officers (Including Superior Officers)	25.00	2.00	3,993,385.19	\$2,742,900.31	\$328,198.34	\$270,351.55	\$607,404.06	\$44,530.93
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	15.00	0.00	1,499,821.81	\$915,344.18	\$177,475.81	\$68,650.81	\$254,750.28	\$83,600.73
All Other Non-Union Employees not listed above	20.00	50.00	2,179,196.19	\$1,552,140.52	\$84,150.00	\$87,613.63	\$330,502.70	\$124,789.34
Totals	66.00	61.00	8,513,462.54	\$5,818,391.55	\$605,239.03	\$473,268.07	\$1,326,655.24	\$289,908.65

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	20.00	\$19,354.70	\$387,094.00	20.00	\$17,607.44	\$352,148.80
Parent & Child	3.00	\$23,572.14	\$70,716.42	5.00	\$29,659.53	\$148,297.65
Employee & Spouse (or Partner)	11.00	\$32,376.15	\$356,137.65	11.00	\$28,462.79	\$313,090.69
Family	28.00	\$41,272.18	\$1,155,621.04	26.00	\$34,969.74	\$909,213.24
Employee Cost Sharing Contribution (enter as negative -)			(\$240,658.00)			(\$206,988.80)
Subtotal	62.00		\$1,728,911.11	62.00		\$1,515,761.58
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$14,658.80	\$219,882.00	16	\$12,868.08	\$205,889.28
Parent & Child	3	\$31,804.36	\$95,413.08	3	\$21,964.68	\$65,894.04
Employee & Spouse (or Partner)	15	\$21,460.63	\$321,909.45	15	\$22,092.32	\$331,384.80
Family	12	\$44,662.53	\$535,950.36	12	\$39,218.62	\$470,623.44
Employee Cost Sharing Contribution (enter as negative -)			(\$5,326.78)			(\$2,709.84)
Subtotal	45.00		\$1,167,828.11	46.00		\$1,071,081.72
GRAND TOTAL	107.00		\$2,896,739.22	108.00		\$2,586,843.30

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)?

NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

Rahway Valley Sewerage Authority