

# State of New Jersey Local Government Services

| Year:         | 2023                   | Municipal User      | <b>Friendly B</b> | udget          |         |          |              |
|---------------|------------------------|---------------------|-------------------|----------------|---------|----------|--------------|
| MUNICIPALITY: | 1514 Lakewood Township | o - County of Ocean |                   | •              |         |          | Introduced 🗸 |
| Municode:     |                        |                     | Filename:         | 1514 fbi       | 202     | 3.xlsm   | <br>l        |
|               |                        | www.lakewoodnj.gov  |                   |                | -       |          |              |
|               | Phone Number:          |                     | 732-364-2500      |                |         |          |              |
|               | Mailing Address:       |                     | 231 Third Street  | •              |         |          |              |
|               |                        |                     |                   |                |         |          |              |
|               |                        | Municipality:       | Lakewood          | State:         | NJ      | Zip:     | 08701        |
|               | Mayor                  |                     |                   |                |         |          |              |
| First Name    | Middle Name            | Last Name           | Term Expires      | Business Er    | nail    |          |              |
| Raymond       |                        | Coles               | 12/31/2023        | rcoles@lakewo  | odnj.go | ov       |              |
|               | Chief Administr        | ative Officer       |                   |                |         |          |              |
| Patrick       |                        | Donnelly            |                   | pdonnelly@lake | ewoodr  | nj.gov   |              |
|               | Chief Financial        | Officer             | -                 |                |         |          |              |
| Peter         |                        | O'Reilly            |                   | cfo @lakewoo   | dnj gov | <u>/</u> |              |
|               | <b>Municipal Clerk</b> |                     |                   |                |         |          |              |
| Lauren        |                        | Kirkman             |                   | lkirkman@lake  | woodnj  | .gov     |              |
|               | <b>Registered Mun</b>  | icipal Accountant   | _                 |                |         |          |              |
| Kevin         |                        | Frenia              |                   | kfrenia@hfacpa | as.com  |          |              |
|               | Governing Body         | y Members           | _                 |                |         |          |              |
| First Name    | Middle Name            | Last Name           | Term Expires      | Business Er    | nail    |          |              |
| Raymond       |                        | Coles               | 12/31/2023        | rcoles@lakewo  | odnj.go | ov.      |              |
| Albert        |                        | Akerman             | 12/31/2025        | aakerman@lak   | ewoodı  | nj.gov   |              |
| Menashe       |                        | Miller              | 12/31/2024        | mmiller@lakew  | voodnj. | gov      |              |
| Meir          |                        | Lichtenstein        | 12/31/2024        | mlichtenstein@ | lakewo  | odnj.gov |              |
| Michael       |                        | D'Elia              | 12/31/2023        | mdelia@lakewo  | oodnj.g | ov       |              |
|               |                        |                     |                   |                |         |          |              |
|               |                        |                     |                   |                |         |          |              |
|               |                        |                     |                   |                |         |          |              |
|               |                        |                     |                   |                |         |          |              |

## **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

| <b>*</b>  | ty Tax Ecvics - MEE (   | entities levying property  | <u>y taxes</u>  |   | <u>Current Year 2023 Bu</u>  | ugei             |   |
|---|---|--|---|---|--|------------------|---|
|   | Calendar Year   | Calendar Year  | % of  | Avg Residential   | Taxes  | Actual/Estimated | <u>Tax Levy</u>   |
|   | Tax Rate  | <u>Tax Levy</u>  | <b>Total Levy</b>   | <u>Taxpayer Impact</u>  |  |                  |   |
| Municipal Purpose Tax   | 0.700   | \$75,237,426.38  | 30.70%  | \$2,444.99  | Municipal Purpose Tax  | ESTIMATED        | \$78,472,923.6  |
| Municipal Library   |   |  | 0.00%   | \$0.00  | Municipal Library  |                  |   |
| Municipal Open Space  |   |  | 0.00%   | \$0.00  | Municipal Open Space   |                  |   |
| Municipal Arts and Culture  |   |  | 0.00%   | \$0.00  | Municipal Arts and Culture   |                  |   |
| Fire Districts (avg. rate/total levies)   | 0.082   | \$8,834,988.03   | 3.60%   | \$286.41  | Fire Districts (total levies)  | ACTUAL           | \$10,845,907.0  |
| Other Special Districts (total levies)  |   |  | 0.00%   | \$0.00  | Other Special Districts (total levies)   |                  |   |
| Local School District   | 1.035   | \$111,161,082.00   | 45.35%  | \$3,615.09  | Local School District  | ACTUAL           | \$112,123,194.0   |
| Regional School District  |   |  | 0.00%   | \$0.00  | Regional School District   |                  |   |
| County Purposes   | 0.391   | \$41,991,059.09  | 17.13%  | \$1,365.70  | County Purposes  | ESTIMATED        | \$46,470,392.5  |
| County Library  | 0.038   | \$4,131,437.18   | 1.69%   | \$132.73  | County Library   | ESTIMATED        | \$4,572,152.0   |
| County Board of Health  | 0.020   | \$2,182,731.10   | 0.89%   | \$69.86   | County Board of Health   | ESTIMATED        | \$2,415,570.6   |
| County Open Space   | 0.015   | \$1,565,015.10   | 0.64%   | \$52.39   | County Open Space  | ESTIMATED        | \$1,731,960.7   |
| Other County Levies (total)   |   |  | 0.00%   | \$0.00  | Other County Levies (total)  |                  |   |
| Total (Calendar Year 2022 Budget)   | 2.281   | \$245,103,738.88   | 100.00%   | \$7,967.16  | Total ESTIMATED amount to be raised by ta  | VAC              | \$256,632,100.7   |
| Total (Calchdar Total 2022 Dauget)  | 2.201   | \$215,105,750.00   | 100.0070  | \$7,507.10  | Total ESTIMATED allount to be faised by ta   | 105              | \$250,052,100.71  |
| Total Taxable Valuation as of   | October 1, 2022   | \$10,886,899,800.00  |   | φτ,90τ.10   | Revenue Anticipated, Excluding Tax Levy  | ACS              |   |
| · · · · · · · · · · · · · · · · · · ·   | October 1, 2022   |  |   | <i><i>ψγ,γσγισγησγσγσησγσγησγσγησγσγησγσγησγσγησγσγσγσγησγσγσγσγσγσγσγσγησγσγησγσσσσσσσσσσσσσ</i></i> | Revenue Anticipated, Excluding Tax Levy  | 1                | 48,204,805.92   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022   |  |   | <i>φ</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un  | 1                | 48,204,805.92<br>117,177,729.57   |
| Total Taxable Valuation as of   | October 1, 2022   | \$10,886,899,800.00  | 10010070  | φ <i>γ</i> ,   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy  | 1                | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.00   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment   | \$10,886,899,800.00<br>\$349,283.77  |   | <i>ψ</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT   | 1                | 48,204,805.92<br>117,177,729.55<br>\$178,159,177.00<br>\$247,132,100.7  |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment   | \$10,886,899,800.00  |   | φ <i>γ</i> ,   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)  | 1                | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.00<br>\$247,132,100.77<br>\$9,500,000.00   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment   | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co  | omparison   | ψ <i>γ</i> ,   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT   | 1                | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.00<br>\$247,132,100.77<br>\$9,500,000.00   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Yo</u><br><u>Comparison</u>   | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>- Municipal Purposes  | omparison<br>Tax Rate   | 1   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes  | 1                | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Yo</u><br><u>Comparison</u><br>Prior Year   | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>1 - Municipal Purposes<br>Current Year  | omparison<br><u>Tax Rate</u><br>% Change (+/-)  |   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)  | 1                | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Yo</u><br><u>Comparison</u>   | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>- Municipal Purposes  | omparison<br>Tax Rate   |   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT  | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Ye</u><br><u>Comparison</u><br>Prior Year<br>0.700  | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>- Municipal Purposes<br>Current Year<br>0.721   | omparison<br><u>Tax Rate</u><br>% Change (+/-)<br>3.00%   |   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % the   | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Ye</u><br><u>Comparison</u><br>Prior Year<br>0.700  | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>1 - Municipal Purposes<br>Current Year  | omparison<br><u>Tax Rate</u><br>% Change (+/-)<br>3.00%   |   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT  | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Year</u><br>0.700<br><u>Comparison</u>  | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>- Municipal Purposes<br>Current Year<br>0.721<br>- Municipal Purposes   | omparison<br><u>Tax Rate</u><br>% Change (+/-)<br>3.00%<br><u>Tax Levy</u>  | \$ Change (+/-)   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % the   | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate   | October 1, 2022<br>e)<br>sessment<br><u>Prior Year</u><br>0.700<br><u>Comparison</u>  | \$10,886,899,800.00<br>\$349,283.77<br>ear to Current Year Co<br>- Municipal Purposes<br>Current Year<br>0.721<br>- Municipal Purposes   | omparison<br><u>Tax Rate</u><br>% Change (+/-)<br>3.00%<br><u>Tax Levy</u>  | \$ Change (+/-)   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % the   | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate<br>Current Year Average Residential Ass | October 1, 2022<br>e)<br>sessment<br><u>Prior Year</u><br>0.700<br><u>Comparison</u><br>Prior Year<br>Comparison<br>Prior Year<br>Prior Year<br>S75,237,426.38  | \$10,886,899,800.00         \$349,283.77         ear to Current Year Contract Year         0.721         - Municipal Purposes         Current Year         0.721         - Municipal Purposes         Current Year         9         \$78,472,923.65   | <u>omparison</u><br><u>Tax Rate</u><br>% Change (+/-)<br><u>3.00%</u><br><u>Tax Levy</u><br>% Change (+/-)<br><u>4.30%</u>                                      | \$ Change (+/-)<br>\$3,235,497.27   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % then<br>reference the statutory exception used<br><u>Tax Collections - ACTUAL as of Prior Ye</u><br>Total Tax Revenue, Collections CY 2022                            | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71<br>96.299   |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate<br>Current Year Average Residential Ass | October 1, 2022<br>e)<br>sessment<br><u>Prior Yea</u><br><u>0.700</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>Comparison</u>  | \$10,886,899,800.00         \$349,283.77         ear to Current Year Contract Year         0.721         • Municipal Purposes         Current Year         0.721         • Municipal Purposes         Current Year         9         \$78,472,923.65   | <u>omparison</u> <u>Tax Rate</u> % Change (+/-) 3.00% <u>Tax Levy</u> % Change (+/-) 4.30% <u>x Payment (Mun</u>  | \$ Change (+/-)<br>\$3,235,497.27<br>icipal Purposes Onl  | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % then<br>reference the statutory exception used<br><u>Tax Collections - ACTUAL as of Prior Ye</u><br>Total Tax Revenue, Collections CY 2022                            | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.00<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71<br>96.299<br>237,335,766.0  |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate<br>Current Year Average Residential Ass | October 1, 2022<br>e)<br>sessment<br><u>Prior Yea</u><br><u>0.700</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>Comparison</u>  | \$10,886,899,800.00         \$349,283.77         ear to Current Year Contract Year         0.721         • Municipal Purposes         Current Year         0.721         • Municipal Purposes         Current Year         9         \$78,472,923.65   | <u>mparison</u> <u>Tax Rate</u> % Change (+/-) 3.00% <u>Tax Levy</u> % Change (+/-) 4.30% <u>x Payment (Mun</u>   | \$ Change (+/-)<br>\$3,235,497.27   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % then<br>reference the statutory exception used<br><u>Tax Collections - ACTUAL as of Prior Ye</u><br>Total Tax Revenue, Collections CY 2022                            | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71<br>96.299<br>237,335,766.0<br>243,486,578.0                             |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate<br>Current Year Average Residential Ass | October 1, 2022<br>e)<br>sessment<br>Prior Yea<br>October 1, 2022<br>Prior Yea<br>Prior Year<br>October 1, 2022<br>Prior Year<br>Comparison<br>Prior Year<br>Comparison - Impact<br>Prior Year<br>Comparison - Impact | \$10,886,899,800.00         \$349,283.77         ear to Current Year Contract Year         0.721         • Municipal Purposes         Current Year         0.721         • Municipal Purposes         Current Year         9         \$78,472,923.65         on Avg. Residential Ta         Current Year         9 | <u>omparison</u> <u>Tax Rate</u> % Change (+/-) 3.00% <u>Tax Levy</u> % Change (+/-) 4.30% <u>x Payment (Mun</u>  | \$ Change (+/-)<br>\$3,235,497.27<br>icipal Purposes Onl<br>\$ Change (+/-)   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % then<br>reference the statutory exception used<br><u>Tax Collections - ACTUAL as of Prior Ye</u><br>Total Tax Revenue, Collections CY 2022<br>Total Tax Levy, CY 2022 | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71<br>96.299<br>237,335,766.0<br>243,486,578.0                             |
| Total Taxable Valuation as of<br>(To be used to calculate the current year tax rate<br>Current Year Average Residential Ass | October 1, 2022<br>e)<br>sessment<br><u>Prior Yea</u><br><u>0.700</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>0.700</u><br><u>Comparison</u><br><u>Prior Year</u><br><u>Comparison - Impact</u>               | \$10,886,899,800.00         \$349,283.77         ear to Current Year Contract Year         0.721         • Municipal Purposes         Current Year         0.721         • Municipal Purposes         Current Year         9         \$78,472,923.65   | Tax Rate           % Change (+/-)           3.00%           Tax Levy           % Change (+/-)           4.30%           x Payment (Mun           % Change (+/-) | \$ Change (+/-)<br>\$3,235,497.27<br>icipal Purposes Ont<br>\$ Change (+/-)   | Revenue Anticipated, Excluding Tax Levy<br>Budget Appropriations, before Reserve for Un<br>Total Non-Municipal Tax Levy<br>Amount to be Raised by Taxes - Before RUT<br>Reserve for Uncollected Taxes (RUT)<br>Total Amount to be Raised by Taxes<br>% of Tax Collections used to Calculate RUT<br>If % used exceeds the actual collection % then<br>reference the statutory exception used<br><u>Tax Collections - ACTUAL as of Prior Ye</u><br>Total Tax Revenue, Collections CY 2022<br>Total Tax Levy, CY 2022 | collected Taxes  | 48,204,805.92<br>117,177,729.57<br>\$178,159,177.06<br>\$247,132,100.71<br>\$9,500,000.00<br>\$256,632,100.71<br>96.299<br>237,335,766.0<br>243,486,578.0<br>97.479<br>\$6,024,245.00 |

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

| FCOA |  | % Difference<br>Current vs.<br>Prior Year | <b>\$ Difference</b><br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget |
|------|--|---|---|---|--|-------------------|
| 08   | Surplus  | -21.16%                                   | (\$3,960,733.00)                                  | \$18,721,733.00                           | \$14,761,000.00                                | \$14,761,000.00   |
| 08   | Local Revenue                                  | -8.39%                                    | (\$328,486.47)                                    | \$3,916,530.47                            | \$3,588,044.00                                 | \$3,588,044.00    |
| 09   | State Aid (without offsetting appropriation)   | 5.91%                                     | \$304,692.00                                      | \$5,157,607.00                            | \$5,462,299.00                                 | \$5,462,299.00    |
| 08   | Uniform Construction Code Fees                 | 0.00%                                     | (\$93.20)   | \$3,668,093.20                            | \$3,668,000.00                                 | \$3,668,000.00    |
|      | Special Revenue Items w/ Prior Written Consent |   |   |   |  |                   |
| 11   | Shared Services Agreements                     | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 08   | Additional Revenue Offset by Appropriations    | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 10   | Public and Private Revenue                     | -67.90%                                   | (\$10,022,579.30)                                 | \$14,760,952.26                           | \$4,738,372.96                                 | \$4,738,372.96    |
| 08   | Other Special Items                            | 69.68%                                    | \$4,090,152.53                                    | \$5,870,287.47                            | \$9,960,440.00                                 | \$9,960,440.00    |
| 15   | Receipts from Delinquent Taxes                 | 0.00%                                     | \$0.00  | \$6,026,649.96                            | \$6,026,649.96                                 | \$6,026,649.96    |
|      | Amount to be raised by taxation                |   |   |   |  |                   |
| 07   | Local Tax for Municipal Purposes               | 2.78%                                     | \$2,123,073.81                                    | \$76,349,849.84                           | \$78,472,923.65                                | \$78,472,923.65   |
| 07   | Minimum Library Tax                            | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 54   | Open Space Levy Tax                            | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 56   | Arts and Cultural Levy Tax                     | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 07   | Addition to Local District School Tax          | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
| 08   | Deficit General Budget                         | 0.00%                                     | \$0.00  | \$0.00                                    | \$0.00   | \$0.00            |
|      | Total  | -5.80%                                    | (\$7,793,973.63)                                  | \$134,471,703.20                          | \$126,677,729.57                               | \$126,677,729.57  |

Sheet UFB-2

| FCOA |                                 | U U    | Positions<br>Part-Time | % Difference<br>Current v. | <b>\$</b> Difference<br>Current v. Prior | Total Modified<br>Appropriation  | Total<br>Appropriation for     | General<br>Budget | Public & Private<br>Offsets |
|------|---------------------------------|--------|------------------------|----------------------------|--|----------------------------------|--------------------------------|-------------------|-----------------------------|
|      |                                 |        |                        | Prior Year                 | Year                                     | for Service Type<br>(Prior Year) | Service Type<br>(Current Year) |                   |                             |
| 20   | General Government              | 44.00  |                        | 8.07%                      | \$610,713.80                             | \$7,569,229.00                   | \$8,179,942.80                 | \$7,791,684.94    | \$388,257.86                |
| 21   | Land-Use Administration         |        |                        | 336.67%                    | \$418,148.00                             | \$124,202.00                     | \$542,350.00                   | \$124,450.00      | \$417,900.00                |
| 22   | Uniform Construction Code       | 27.00  | 3.00                   | 9.52%                      | \$218,663.27                             | \$2,296,940.00                   | \$2,515,603.27                 | \$2,515,603.27    | \$0.00                      |
| 23   | Insurance                       |        |                        | 13.07%                     | \$1,773,710.00                           | \$13,565,950.00                  | \$15,339,660.00                | \$15,339,660.00   | \$0.00                      |
| 25   | Public Safety                   | 228.00 | 27.00                  | 9.58%                      | \$2,639,057.43                           | \$27,535,348.00                  | \$30,174,405.43                | \$30,104,025.54   | \$70,379.89                 |
| 26   | Public Works                    | 155.00 | 3.00                   | -1.86%                     | (\$279,626.42)                           | \$15,009,365.00                  | \$14,729,738.58                | \$14,190,569.00   | \$539,169.58                |
| 27   | Health and Human Services       |        |                        | 336.00%                    | \$3,205,239.00                           | \$953,950.00                     | \$4,159,189.00                 | \$944,467.00      | \$3,214,722.00              |
| 28   | Parks and Recreation            |        |                        | -12.26%                    | (\$188,788.00)                           | \$1,539,367.00                   | \$1,350,579.00                 | \$1,350,579.00    | \$0.00                      |
| 29   | Education (including Library)   |        |                        | 16.20%                     | \$432,206.00                             | \$2,667,794.00                   | \$3,100,000.00                 | \$3,100,000.00    | \$0.00                      |
| 30   | Unclassified                    | 1.00   |                        | -21.66%                    | (\$336,550.00)                           | \$1,554,000.00                   | \$1,217,450.00                 | \$1,217,450.00    | \$0.00                      |
| 31   | Utilities and Bulk Purchases    |        |                        | -22.00%                    | (\$1,116,548.00)                         | \$5,075,875.00                   | \$3,959,327.00                 | \$3,959,327.00    | \$0.00                      |
| 32   | Landfill / Solid Waste Disposal |        |                        | 7.31%                      | \$436,436.49                             | \$5,971,461.00                   | \$6,407,897.49                 | \$6,240,000.00    | \$167,897.49                |
| 35   | Contingency                     |        |                        | -100.00%                   | (\$3,000.00)                             | \$3,000.00                       | \$0.00                         | \$0.00            | \$0.00                      |
| 36   | Statutory Expenditures          |        |                        | 9.90%                      | \$1,001,680.00                           | \$10,121,000.00                  | \$11,122,680.00                | \$11,122,680.00   | \$0.00                      |
| 37   | Judgements                      |        |                        | -98.33%                    | (\$590,000.00)                           | \$600,000.00                     | \$10,000.00                    | \$10,000.00       | \$0.00                      |
| 42   | Shared Services                 |        |                        | 0.00%                      | \$0.00                                   | \$0.00                           | \$0.00                         | \$0.00            | \$0.00                      |
| 43   | Court and Public Defender       | 10.00  |                        | 6.54%                      | \$51,170.04                              | \$782,029.96                     | \$833,200.00                   | \$833,200.00      | \$0.00                      |
| 44   | Capital                         |        |                        | -2.82%                     | (\$212,021.00)                           | \$7,506,728.00                   | \$7,294,707.00                 | \$7,294,707.00    | \$0.00                      |
| 45   | Debt                            |        |                        | -11.86%                    | (\$840,100.00)                           | \$7,081,100.00                   | \$6,241,000.00                 | \$6,241,000.00    | \$0.00                      |
| 46   | Deferred Charges                |        |                        | -100.00%                   | (\$200,000.00)                           | \$200,000.00                     | \$0.00                         | \$0.00            | \$0.00                      |
| 48   | Debt - Type 1 School District   |        |                        | 0.00%                      | \$0.00                                   | \$0.00                           | \$0.00                         | \$0.00            | \$0.00                      |
| 50   | Reserve for Uncollected Taxes   |        |                        | 47.95%                     | \$3,078,801.58                           | \$6,421,198.42                   | \$9,500,000.00                 | \$9,500,000.00    | \$0.00                      |
| 55   | Surplus General Budget          |        |                        | 0.00%                      | \$0.00                                   | \$0.00                           | \$0.00                         | \$0.00            | \$0.00                      |
|      | Total                           | 465.00 | 33.00                  | 8.66%                      | \$10,099,192.19                          | \$116,578,537.38                 | \$126,677,729.57               | \$121,879,402.75  | \$4,798,326.82              |

## USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

Sheet UFB-3

### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

| / | Non-received at Rist | Future Appropriation | Se. Vear Appropriation . | <sup>53500</sup><br><sup>53600</sup><br><sup>53600</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>50000</sup><br><sup>500000</sup><br><sup>500000</sup><br><sup>500000</sup><br><sup>500000</sup><br><sup>5000000</sup><br><sup>5000000000</sup><br><sup>5000000000000000000000000000000000000</sup> | Amount | Comment/Explanation |
|---|----------------------|----------------------|--------------------------|---|--------|---------------------|
|   |                      |                      |                          |   |        |                     |
|   |                      |                      |                          |   |        |                     |
|   |                      |                      |                          |   |        |                     |
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|   |                      |                      |                          |   |        |                     |
|   |                      |                      |                          |   |        |                     |

|  |                         | erties (October 1, 2022 Valu       |                              | Property Tax Assess         |              | DATA<br>perties (October 1, 2022 Va | lue)       |
|--|-------------------------|------------------------------------|------------------------------|-----------------------------|--------------|-------------------------------------|------------|
|  | # of Parcels            | Assessed Value                     | % of Total                   |                             | # of Parcels | Assessed Value                      | % of Total |
| 1 Vacant Land                          | 2,698                   | \$445,238,400.00                   | 4.09%                        | 15A Public Schools          | 11           | \$101,792,600.00                    | 4.05%      |
| 2 Residential                          | 23,194                  | \$8,101,287,800.00                 | 74.41%                       | 15B Other Schools           | 272          | \$1,065,103,800.00                  | 42.33%     |
| 3A/3B Farm                             | 22                      | \$55,100.00                        | 0.00%                        | 15C Public Property         | 901          | \$562,437,500.00                    | 22.36%     |
| 4A Commercial                          | 617                     | \$1,148,038,700.00                 | 10.55%                       | 15D Church and Charities    | 326          | \$442,119,700.00                    | 17.57%     |
| 4B Industrial                          | 171                     | \$752,015,400.00                   | 6.91%                        | 15E Cemeteries & Graveyards | 8            | \$12,004,800.00                     | 0.48%      |
| 4C Apartments                          | 97                      | \$440,264,400.00                   | 4.04%                        | 15F Other Exempt            | 784          | \$332,455,400.00                    | 13.21%     |
| 5A/5B Railroad                         | 0                       | \$0.00                             | 0.00%                        |                             |              |                                     |            |
| 6A/6B Business Personal Property       | 0                       | \$0.00                             | 0.00%                        |                             |              |                                     |            |
| Total                                  | 26,799                  | \$10,886,899,800.00                | 100.00%                      | Total                       | 2,302        | \$2,515,913,800.00                  | 100.00%    |
| Average Ratio (%), Assessed to True    |                         | 70.98%                             |                              |                             |              |                                     |            |
| 0                                      |                         |                                    |                              |                             |              |                                     |            |
| Equalized Valuation, Taxable Properti  | les                     | \$15,337,982,248.52                |                              | Percentage of Exempt vs.    |              |                                     |            |
|  |                         |                                    |                              | Non-Exempt Properties       | 23.11%       |                                     |            |
| Total # of property tax appeals fil    | led in 2022             | County Tax Board                   | 49.00                        |                             |              |                                     |            |
|  |                         | State Tax Court                    | 28.00                        |                             |              |                                     |            |
| Number of 2022 County Tax Board de     | ecisions appealed to Ta | x Court                            | 18.00                        |                             |              |                                     |            |
| Number of pending property tax appea   | als in State Tax Court  |                                    | 178.00                       |                             |              |                                     |            |
| Amount paid out by municipality for ta | ax appeals in 2022      |                                    | \$427,677.61                 |                             |              |                                     |            |
|  |                         |                                    | <i>Q</i> 127,077101          |                             |              |                                     |            |
|  |                         |                                    |                              |                             |              |                                     |            |
| <u>Prior Budget Year's Paym</u>        | # of                    | PILOT) - 5 Year Exemption<br>PILOT | is/Adatements                | Taxes if Billed in Full     |              |                                     |            |
|  | Parcels                 | Billing/Revenue                    | Assessed Value               | 2022 Total Tax Rate         |              |                                     |            |
| G Commercial/Industrial Exemption      | 21                      | \$739,293.25                       | \$240,345,500.00             | \$5,410,177.21              |              |                                     |            |
| I Dwelling Exemption                   | 21                      | \$759,295.25                       | \$240,545,500.00             | \$5,410,177.21              |              |                                     |            |
| J Dwelling Abatement                   |                         |                                    |                              |                             |              |                                     |            |
| K New Dwelling/Conversion Exemption    |                         |                                    |                              |                             |              |                                     |            |
| L New Dwelling/Conversion Abatement    |                         |                                    |                              |                             |              |                                     |            |
| N Multiple Dwelling Exemption          |                         |                                    |                              |                             |              |                                     |            |
| O Multiple Dwelling Abatement          |                         |                                    |                              |                             |              |                                     |            |
|  | 21                      | 739,293.25                         | 240,345,500.00               | 5,410,177.21                |              |                                     |            |
| Total 5 Yr Exemptions/Abatements       | 21                      | 139,293.23                         | 240,345,500.00<br>Sheet UFR- | · · ·                       |              |                                     |            |

### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Sheet UFB-5

#### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

|  | 1   |  | Long Term 1  | ax Exemptions                |  |                  |                 |   |                            |  |  |   |  |
|--|---|--|--|------------------------------|--|------------------|-----------------|---|----------------------------|--|--|---|--|
| ax (PILOT) - Long Term Tax Exemptions                                      | Prior Budget Year's Payments in I                             | Lieu of Tax (PILOT) - Long Term Tax Ex                 | xemptions  | Prior Budget Year's          | s Payments in Lieu   | of Tax (PILOT) - | Long Term Tax H | xemptions   | Prior Budget Y             | ear's Payments in Lie                                | u of Tax (PILOT)                         | - Long Term Tax Ex                                      | emptions   |
| Taxes if Billed<br>In Full<br>OT Billing Assessed Value 2022 Total Tax Rat | Type of Proje<br>Project (use drop-dow<br>Name for data entry |  | Taxes if Billed<br>In Full<br>022 Total Tax Rate                     | Project<br>Name              | Type of Project<br>(use drop-down<br>for data entry)   | PILOT Billing    | Assessed Value  | Taxes if Billed<br>In Full<br>2022 Total Tax Rate | Project<br>Name            | Type of Project<br>(use drop-down<br>for data entry) | PILOT Billing                            | Assessed Value  | Taxes if Billed<br>In Full<br>2022 Total Tax Rat                         |
| 145,708.28 \$9,189,600.00 \$206,857.9                                      | )   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$76,549.99 \$5,660,200.00 \$127,411.1                                     | )   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$76,390.93 \$6,022,400.00 \$135,564.2                                     | 2   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$95,290.55 \$9,281,100.00 \$208,917.5                                     | 5   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 186,454.58 \$12,192,500.00 \$274,453.1                                     | 3   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 167,019.74 \$10,515,600.00 \$236,706.1                                     | 5   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 128,594.23 \$11,656,200.00 \$262,381.0                                     | 5   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 148,634.22 \$14,808,100.00 \$333,330.3                                     | 3   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 208,833.29 \$14,889,100.00 \$335,153.6                                     | 4   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 166,883.47 \$15,730,500.00 \$354,093.5                                     | 5   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 181,521.17 \$13,710,800.00 \$308,630.1                                     |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 208,833.29 \$14,889,100.00 \$335,153.6                                     | 4   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$2,000,000.00 \$45,020.0  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$1,400,000.00 \$31,514.0  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| \$5,647,900.00   |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
|  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
|  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
|  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
|  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
|  |   |  |  |                              |  |                  |                 |   |                            |  |  |   |  |
| 790,713.74 147,593,100.00 3,195,186.4                                      | 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   |
|  |   | 1  |  | <u> </u>                     |  |                  |                 |   | ě i                        |  | \$1 790 713 74                           | \$147 593 100 00  | \$3,195,186.45   |
| 790,713.74 147,593,100.00  | 3,195,186.45  | 3,195,186.45 Total Long Term Exemptions - Column Total | 3,195,186.45 Total Long Term Exemptions - Column Total \$0.00 \$0.00 |                              | 3,195,186.45 Total Long Term Exemptions - Column Total \$0.00 \$0.00 \$0.00 Total Long Term Exemptions - Column Total \$0.00 Sheet UFB-6 |                  |                 |   |                            | Total Long Term Exemptio                             | Total Long Term Exemptions - GRAND TOTAL | Total Long Term Exemptions - GRAND TOTAL \$1,790,713.74 | Total Long Term Exemptions - GRAND TOTAL \$1,790,713.74 \$147,593,100.00 |

## USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

| Organization / Individuals Eligible for Benefit | # of<br>Full-Time<br>Employees | # of<br>Part-Time<br>Employees |               | Base<br>Pay     | Overtime<br>and other<br>Compensation | Pension<br>(Estimate) | Health Benefits<br>Net of<br>Cost Share | Employment<br>Taxes and<br>Other Benefits |
|---|--------------------------------|--------------------------------|---------------|-----------------|---------------------------------------|-----------------------|---|---|
| Governing Body                                  |                                | 5.00                           | 586,894.41    | \$321,801.00    | \$13,530.00                           | \$29,776.00           | \$197,169.63                            | \$24,617.78                               |
| Supervisory Staff (Department Heads & Managers) | 24.00                          |                                | 3,946,731.86  | \$2,621,745.61  | \$24,600.00                           | \$385,990.21          | \$690,236.80                            | \$224,159.25                              |
| Police Officers (Including Superior Officers)   | 151.00                         | 3.00                           | 37,841,862.16 | \$23,007,777.54 | \$1,600,000.00                        | \$6,275,450.00        | \$4,991,469.64                          | \$1,967,164.98                            |
| 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      | 241.00                         | 13.00                          | 28,656,289.19 | \$15,545,621.82 | \$1,328,534.28                        | \$2,504,409.46        | \$8,088,483.56                          | \$1,189,240.07                            |
| All Other Non-Union Employees not listed above  | 49.00                          | 12.00                          | 2,371,576.37  | \$1,533,960.51  | \$1,845.00                            | \$206,499.69          | \$511,923.18                            | \$117,347.98                              |
| Totals  | 465.00                         | 33.00                          | 73,403,353.99 | \$43,030,906.48 | \$2,968,509.28                        | \$9,402,125.36        | \$14,479,282.82                         | \$3,522,530.05                            |

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

Yes

Note - **Base Pav** 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 | FRIENDL | Y BUDGET | SEC | TION | - HEAL | ТН       | <b>BENEFITS</b> |
|------|---------|----------|-----|------|--------|----------|-----------------|
| USEK | FRIENDL | Y BUDGEI | SEC | TION | - HEAL | <u> </u> | <b>REVELLIS</b> |

|   |                          | <b>Current Year</b> |                      |                |                          |                 |
|---|--------------------------|---------------------|----------------------|----------------|--------------------------|-----------------|
|   | <b>Current Year # of</b> | <b>Annual Cost</b>  |                      |                | <b>Prior Year Annual</b> |                 |
|   | <b>Covered Members</b>   | Estimate per        | <b>Total Current</b> |                | Cost per Employee        |                 |
|   | (Medical & Rx)           | Employee            | Year Cost            | (Medical & Rx) | (Average)                | Cost            |
| <u>Active Employees - Health Benefits - Annual Cost</u>   |                          |                     |                      |                |                          |                 |
| Single Coverage   | 119.00                   | \$18,605.01         | \$2,213,996.19       | 123.00         | \$12,184.75              | \$1,498,724.25  |
| Parent & Child  | 44.00                    | \$24,633.00         | \$1,083,852.00       | 40.00          | \$17,571.04              | \$702,841.60    |
| Employee & Spouse (or Partner)                            | 68.00                    | \$34,296.66         | \$2,332,172.88       | 60.00          | \$27,290.92              | \$1,637,455.20  |
| Family  | 154.00                   | \$40,075.90         | \$6,171,688.60       | 158.00         | \$31,112.42              | \$4,915,762.36  |
| Employee Cost Sharing Contribution (enter as negative - ) |                          |                     | (\$652,710.11)       |                |                          | (\$469,313.56)  |
| Subtotal  | 385.00                   |                     | \$11,148,999.56      | 381.00         |                          | \$8,285,469.85  |
| <u>Elected Officials - Health Benefits - Annual Cost</u>  |                          |                     |                      |                |                          |                 |
| Single Coverage   |                          |                     | \$0.00               |                |                          | \$0.00          |
| Parent & Child  |                          |                     | \$0.00               |                |                          | \$0.00          |
| Employee & Spouse (or Partner)                            | 1                        | \$33,120.00         | \$33,120.00          | 1              | \$31,536.00              | \$31,536.00     |
| Family  | 3                        | \$38,628.00         | \$115,884.00         | 3              | \$36,768.00              | \$110,304.00    |
| Employee Cost Sharing Contribution (enter as negative - ) |                          |                     | (\$3,740.76)         |                |                          | (\$3,348.36)    |
| Subtotal  | 4.00                     |                     | \$145,263.24         | 4.00           |                          | \$138,491.64    |
| Retirees - Health Benefits - Annual Cost                  |                          |                     |                      |                |                          |                 |
| Single Coverage   | 203                      | \$7,849.07          | \$1,593,361.21       | 190            | \$7,364.17               | \$1,399,192.30  |
| Parent & Child  | 5                        | \$25,411.20         | \$127,056.00         | 4              | \$17,916.00              | \$71,664.00     |
| Employee & Spouse (or Partner)                            | 43                       | \$18,075.23         | \$777,234.89         | 43             | \$18,288.89              | \$786,422.27    |
| Family  | 20                       | \$39,766.80         | \$795,336.00         | 20             | \$38,269.20              | \$765,384.00    |
| Employee Cost Sharing Contribution (enter as negative - ) |                          |                     | (\$107,968.08)       |                |                          | (\$79,056.00)   |
| Subtotal  | 271.00                   |                     | \$3,185,020.02       | 257.00         |                          | \$2,943,606.57  |
| GRAND TOTAL   | 660.00                   |                     | \$14,479,282.82      | 642.00         |                          | \$11,367,568.06 |

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 |  |

Sheet UFB-8

### USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

|  |   |   | (che                           | items)             |                                       |
|--|---|---|--------------------------------|--------------------|---------------------------------------|
| Organization/Individuals Eligible for Benefit          | Gross Days of<br>Accumulated<br>Absence | Dollar Value of Compensated<br>Absences | Approved<br>Labor<br>Agreement | Local<br>Ordinance | Individual<br>Employment<br>Agreement |
| Lakewood Township Local 71 Policeman's Benevolent Assn | 7035.00                                 | \$2,558,959.81                          | Х                              |                    |                                       |
| Lakewood Township Superior Officer's Association       | 5094.00                                 | \$1,963,385.78                          | Х                              |                    |                                       |
| Local 97 International Brotherhood of Teamsters        | 5108.00                                 | \$689,048.57                            | Х                              |                    |                                       |
| AFSCME Council 3790                                    | 3248.00                                 | \$474,915.59                            | Х                              |                    |                                       |
| Local 469 International Brotherhood of Teamsters       | 998.00                                  | \$152,404.49                            | Х                              |                    |                                       |
| Firemen's Mutual Benevolent Association Local 380      | 1011.00                                 | \$151,629.11                            | Х                              |                    |                                       |
| Chief of Police  | 329.00                                  | \$172,675.43                            |                                |                    | Х                                     |
| Township Manager                                       | 83.00                                   | \$49,689.32                             |                                | X                  |                                       |
| Personnel Director                                     | 100.00                                  | \$63,907.84                             |                                | X                  |                                       |
| Director of Public Works                               | 197.00                                  | \$64,483.43                             |                                | Х                  |                                       |
| Acting Director of Code Enforcement and Zoning         | 248.00                                  | \$78,233.09                             |                                | X                  |                                       |
| Director of Economic Development                       | 227.00                                  | \$84,753.59                             |                                | X                  |                                       |
| Municipal Court Administrator                          | 50.00                                   | \$16,186.10                             |                                | X                  |                                       |
| Purchasing Agent                                       | 94.00                                   | \$18,774.88                             |                                | X                  |                                       |
| Tax Collector  | 53.00                                   | \$17,472.45                             |                                | X                  |                                       |
| Township Clerk   | 29.00                                   | \$8,744.59                              |                                | X                  |                                       |
| Tax Assessor   | 96.00                                   | \$35,058.11                             |                                | X                  |                                       |
| Other Non-Union Employees                              | 1582.00                                 | \$340,570.62                            |                                | X                  |                                       |
|  |   |   |                                |                    |                                       |
|  |   |   |                                |                    |                                       |
|  |   |   |                                |                    |                                       |
|  |   |   |                                |                    |                                       |
| Totals   | 25582.00                                | \$6,940,892.80                          |                                |                    |                                       |
| Total Funds Reserved                                   |   |   |                                |                    |                                       |
| Total Funds App  | propriated in 2023                      | \$250,000.00                            |                                |                    |                                       |

UFB-9 Accumulated Absence Liability

|                                      | <b>USER FRIENI</b> | DLY BUDGET SE       | <b>CCTION - OUT</b> | STANDING DEBT; PER CA               | APITA AND B                       | UDGET IMPA       | CT             |                       |
|--------------------------------------|--------------------|---------------------|---------------------|-------------------------------------|-----------------------------------|------------------|----------------|-----------------------|
|                                      | Gross              |                     | Net                 |                                     | Current Year                      | 2024             | 2025           | All Additional Future |
|                                      | Debt               | Deductions          | Debt                |                                     | Budget                            | Budget           | Budget         | Years' Budgets        |
| Local School Debt                    | \$24,810,000.00    | \$26,400,000.00     | -\$1 590 000 00     | Utility Fund - Principal            |                                   |                  |                |                       |
| Regional School Debt                 | \$24,010,000.00    | \$20,400,000.00     |                     | Utility Fund - Interest             |                                   |                  |                |                       |
|                                      |                    |                     | ψ0.00               | Bond Anticipation Notes - Principal | \$0.00                            |                  |                |                       |
| Utility Fund Debt                    |                    |                     |                     | Bond Anticipation Notes - Interest  | \$337,000.00                      |                  |                |                       |
|                                      |                    |                     | \$0.00              | Bonds - Principal                   | \$4,380,100.00                    | \$4,480,000.00   | \$4,630,000.00 | \$33,470,000.00       |
|                                      |                    |                     |                     | Bonds - Interest                    | \$1,523,900.00                    | \$1,374,706.26   | \$1,218,506.26 | \$5,146,356.30        |
|                                      |                    |                     | \$0.00              | Loans & Other Debt - Principal      |                                   |                  |                |                       |
|                                      |                    |                     | \$0.00              | Loans & Other Debt - Interest       |                                   |                  |                |                       |
|                                      |                    |                     | \$0.00              |                                     |                                   |                  |                | •                     |
|                                      |                    |                     |                     | Total                               | \$6,241,000.00                    | \$5,854,706.26   | \$5,848,506.26 | \$38,616,356.30       |
| Municipal Purposes                   |                    |                     |                     |                                     |                                   |                  |                |                       |
| Debt Authorized (BNI)                | \$62,629,438.00    | \$2,900,000.00      | \$59,729,438.00     | Total Principal                     | \$4,380,100.00                    | \$4,480,000.00   | \$4,630,000.00 | \$33,470,000.00       |
| Notes Outstanding                    |                    |                     | \$0.00              | Total Interest                      | \$1,860,900.00                    | \$1,374,706.26   | \$1,218,506.26 | \$5,146,356.30        |
| Bonds Outstanding                    |                    |                     | \$0.00              | % of Total Current Year Budget      | 4.93%                             |                  |                |                       |
| Loans and Other Debt                 |                    |                     | \$0.00              |                                     |                                   | 2                |                |                       |
|                                      |                    |                     |                     | Description                         | Description Debt Not Listed Above |                  |                |                       |
| Total (Current Year)                 | \$87,439,438.00    | \$29,300,000.00     | \$58,139,438.00     | Total Guarantees - Governmental     |                                   |                  |                |                       |
|                                      |                    |                     |                     | Total Guarantees - Other            |                                   |                  |                |                       |
|                                      |                    |                     |                     | Total Capital/Equipment Leases      |                                   |                  |                |                       |
| Population (2020 census)             | 135,158            |                     |                     | Total Other                         |                                   |                  |                |                       |
| —                                    |                    |                     |                     |                                     |                                   |                  |                |                       |
| Per Capita Gross Debt                | \$646.94           |                     |                     | Bond Rating                         | Moody's                           | Standard & Poors | Fitch          |                       |
| —<br>Per Capita Net Debt             | \$430.16           |                     |                     | Rating                              | Aa3                               | A+               |                |                       |
| =                                    |                    |                     |                     | Year of Last Rating                 |                                   | 2021             |                |                       |
| 3 Year Average Property Valuation    |                    | \$13,307,515,563.67 |                     |                                     |                                   | · · · · ·        |                | •                     |
|                                      | -                  |                     |                     | Mark "X" if Municipality has n      | o bond rating                     |                  |                |                       |
| Net Debt as % of 3 Year Average Prop | perty Valuation    | 0.44%               |                     |                                     |                                   |                  |                |                       |
|                                      | _                  |                     |                     | Sheet UFB-10                        |                                   |                  |                |                       |

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Lead or<br>Recipient<br>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<br>Received/Paid |
|--------------------------------|----------------------------|--|--------------------------|------------------------|---|------------|---|-------------------------------|
|                                | Non-Profit                 | Hatzolah EMS   | Public Works             | Fuel supply            | Hatzolah provides emergency medical         | 6/10/2010  | 6/10/2023                                     | Gratis; up to                 |
|                                |                            |  |                          |                        | services and Advanced Life Support          |            |   | 1,500 gallons/month           |
|                                |                            |  |                          |                        | Paramedic Services                          |            |   |                               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | Non-Profit                 | Chaverim Volunteer Services                          | Public Works             | Fuel supply            | Chaverim provides non-medical               | 8/2/2012   | open  | not to exceed \$750           |
|                                |                            |  |                          |                        | emergency assistance on the road and at     |            |   | per month                     |
|                                |                            |  |                          |                        | home to Lakewood Residents                  |            |   |                               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | Non-Profit                 | Lakewood Civilian Safety Watch                       | Public Works             | Fuel supply            | provides volunteer assistance to the public |            | open  | not to exceed \$1,000         |
|                                |                            |  |                          |                        |   |            |   | per month                     |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | Local Authority            | Lakewood MUA   | Public Works             | Fuel purchase          | Wholesale purchase of gasoline              | 1/3/2022   | 1/2/2023                                      | @ Township rate               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | School District            | Lakewood Board of Education                          | Public Works             | Fuel purchase          | Wholesale purchase of gasoline              | 6/27/2006  | open  | @ Township rate               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | School District            | Lakewood Board of Education                          | Public Works             | Snow Removal/Salt      | Snow removal, salt sharing, salt storage    | 12/21/2017 | 5/31/2024                                     |                               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | School District            | Lakewood Board of Education                          | Public Works             | Parks & Recreation     | Merger of two playgrounds into one          |            |   | \$318,500.35                  |
|                                |                            |  |                          |                        | at Oak Street School                        |            |   |                               |
|                                |                            |  |                          |                        |   |            |   |                               |
| Lead                           | Municipal Government       | Borough of Beach Haven                               | Public Works             | Truck Wash             | truck wash facility @ Public Works compl    | 1/13/2022  | 1/12/2023                                     | \$45/vehicle                  |
| Lead                           | Municipal Government       | Township of Manchester                               | Public Works             | Truck Wash             | truck wash facility @ Public Works complex  |            |   | \$45/vehicle                  |
| Lead                           | County Government          | Ocean County, New Jersey                             | Public Works             | Truck Wash             | truck wash facility @ Public Works complex  |            | \$35/truck automated,<br>\$30/truck self-wash |                               |
| Receipient                     | County Government          | Ocean County, New Jersey                             | Public Works             | Paving                 |   | 1/1/2023   | 12/31/2023                                    | \$380,000.00                  |
| Receipient                     | County Government          | Ocean County, New Jersey                             | Public Works             | Street Sweeping        |   | 1/1/2023   | 12/31/2023                                    | \$65,000.00                   |
| Receipient                     | County Government          | Ocean County, New Jersey                             | Public Works             | Engineering            |   | 1/1/2023   | 12/31/2023                                    | \$15,000.00                   |
|                                |                            |  |                          |                        |   |            |   |                               |
| Recipient                      | County Government          | Ocean County, New Jersey                             | Engineering/Public Works | Civil Engineering      |   | 12/31/2021 | 12/31/2024                                    | approx. \$3,300/yr            |
| Recipient                      | County Government          | Ocean County, New Jersey                             | Public Works             | Road Maintenance       | Mowing, plowing, traffic signals, signage.  | 1/1/2023   | 12/31/2023                                    | not to exceed \$460,000       |
| _                              | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Safety Program | Drug Recognition Expert Callout Program     | 10/1/2023  |   | \$60/hour                     |
|                                | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Safety Program | Fatal Accident Support Team                 | 1/1/2023   |   |                               |
| Lead                           | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Safety Program | Driving While Intoxicated Enforcement Pr    | 10/1/2023  |   | \$60/hour                     |
| Lead                           | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Safety Program | Move Over Law Enforcement Program           | 10/1/2021  |   | \$60/hour                     |
|                                | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Enforcement    | Reimbursement for Police Officer overtime   | 2/1/2022   | 9/1/2022                                      | \$60/hour                     |
|                                | County Government          | Ocean County, New Jersey                             | Police                   | Traffic Safety Program | Child Restraint Program                     | 10/1/2022  | 9/30/2023                                     | \$70/hour                     |
|                                | Amount Received Page Total |  |                          |                        |   | 10/1/2022  | 10012020                                      | \$318,500.35                  |
|                                | Amount Paid Page Total     |  |                          |                        |   |            |   | \$0.00                        |
|                                | Page Total                 |  |                          |                        |   |            |   | \$778,500.35                  |
| <u> </u>                       |                            |  | Sh4 11                   |                        |   | U          | l   | φ110,500.55                   |

## **USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS**

| Lakewood Township Municipal Utility Authority |  |
|---|--|
| Lakewood Township Fire District #1            |  |
| Lakewood Township Housing Authority           |  |
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Please set forth below the names of all authorities and fire districts that serve your municipality