



vrumsey@stillwatertwp.com

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.519	\$2,111,836.00	15.47%	\$1,070.40	Municipal Purpose Tax	ESTIMATED	\$2,121,601.75
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.003	\$12,189.00	0.09%	\$6.19	Municipal Open Space	ESTIMATED	\$12,208.97
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$114,649.92	0.84%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$114,649.92
Local School District	1.124	\$4,565,492.00	33.45%	\$2,318.16	Local School District	ESTIMATED	\$4,656,801.84
Regional School District	1.002	\$4,071,703.00	29.83%	\$2,066.54	Regional School District	ESTIMATED	\$4,153,137.06
County Purposes	0.633	\$2,579,693.59	18.90%	\$1,305.51	County Purposes	ESTIMATED	\$2,631,287.46
County Library	0.046	\$183,171.55	1.34%	\$94.87	County Library	ESTIMATED	\$186,834.98
County Board of Health	0.000	\$5.33	0.00%	\$0.00	County Board of Health		\$6.35
County Open Space	0.003	\$10,425.54	0.08%	\$6.19	County Open Space	ESTIMATED	\$10,634.05
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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	-9.10%	(\$90,128.00)	\$990,128.00	\$900,000.00	\$900,000.00							
08	Local Revenue	-25.61%	(\$64,365.39)	\$251,365.39	\$187,000.00	\$187,000.00							
09	State Aid (without offsetting appropriation)	-9.21%	(\$34,704.00)	\$376,707.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-22.90%	(\$13,365.00)	\$58,365.00	\$45,000.00	\$45,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-84.06%	(\$188,708.39)	\$224,488.05	\$35,779.66	\$35,779.66							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Other Special Items	#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00							
15	Receipts from Delinquent Taxes	-29.10%	(\$94,422.42)	\$324,422.42	\$230,000.00	\$230,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-17.98%	(\$464,998.07)	\$2,586,599.82	\$2,121,601.75	\$2,121,601.75							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-19.55%	(\$940,691.27)	\$4,812,075.68	\$3,871,384.41	\$3,871,384.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government			5.85%	\$31,443.02	\$537,752.98	\$569,196.00	\$569,196.00								
21	Land-Use Administration			-8.45%	(\$3,034.00)	\$35,905.00	\$32,871.00	\$32,871.00								
22	Uniform Construction Code			-22.85%	(\$23,911.02)	\$104,658.02	\$80,747.00	\$80,747.00								
23	Insurance			3.70%	\$19,093.00	\$515,863.00	\$534,956.00	\$534,956.00								
25	Public Safety			9.71%	\$10,250.00	\$105,550.00	\$115,800.00	\$115,800.00								
26	Public Works			-0.77%	(\$7,160.00)	\$934,387.00	\$927,227.00	\$927,227.00								
27	Health and Human Services			8.83%	\$2,025.00	\$22,932.00	\$24,957.00	\$24,957.00								
28	Parks and Recreation			3.73%	\$700.00	\$18,750.00	\$19,450.00	\$19,450.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			150.00%	\$1,500.00	\$1,000.00	\$2,500.00	\$2,500.00								
31	Utilities and Bulk Purchases			5.15%	\$4,455.00	\$86,545.00	\$91,000.00	\$91,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.96%	\$12,056.00	\$202,197.00	\$214,253.00	\$214,253.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.00%	\$270.00	\$13,514.00	\$13,784.00	\$13,784.00								
43	Court and Public Defender			2.00%	\$873.00	\$43,649.00	\$44,522.00	\$44,522.00								
44	Capital			-3.92%	(\$9,336.00)	\$238,000.00	\$228,664.00	\$228,664.00								
45	Debt			2.72%	\$8,618.00	\$316,682.00	\$325,300.00	\$325,300.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-24.05%	(\$190,000.00)	\$790,000.00	\$600,000.00	\$600,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	-3.58%	(\$142,158.00)	\$3,967,385.00	\$3,825,227.00	\$3,825,227.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]



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

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	293	\$6,648,100.00	1.63%
2 Residential	1,669	\$344,218,000.00	84.58%
3A/3B Farm	392	\$40,941,200.00	10.06%
4A Commercial	48	\$14,899,200.00	3.66%
4B Industrial	1	\$259,000.00	0.06%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	2,403	\$406,965,500.00	100.00%
Average Ratio (%), Assessed to True Value 86.32%			
Equalized Valuation, Taxable Properties \$471,461,422.61			
Total # of property tax appeals filed in 2021		County Tax Board	6.00
		State Tax Court	0.00
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00
Number of pending property tax appeals in State Tax Court			
Amount paid out by municipality for tax appeals in 2021			

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,280,000.00	7.30%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	266	\$44,344,100.00	61.29%
15D Church and Charities	46	\$19,628,400.00	27.13%
15E Cemeteries & Graveyards	1	\$145,000.00	0.20%
15F Other Exempt	11	\$2,954,000.00	4.08%
Total	325	\$72,351,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 17.78%			

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 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	26,033.40	\$24,105.00	\$0.00	\$0.00	\$0.00	\$1,928.40
Supervisory Staff (Department Heads & Managers)	3.00	3.00	523,590.74	\$356,343.00	\$18,457.67	\$33,866.55	\$86,416.08	\$28,507.44
Police Officers (Including Superior Officers)	0.00	1.00	9,504.00	\$8,800.00	\$0.00	\$0.00	\$0.00	\$704.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	5.00	0.00	565,692.48	\$326,516.00	\$48,333.33	\$33,866.55	\$130,855.32	\$26,121.28
All Other Non-Union Employees not listed above	1.00	10.00	229,299.50	\$188,870.00	\$0.00	\$20,319.90	\$5,000.00	\$15,109.60
Totals	9.00	19.00	1,354,120.12	\$904,634.00	\$66,791.00	\$88,053.00	\$222,271.40	\$72,370.72

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

YES

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	1.00	\$11,725.44	\$11,725.44	1.00	\$11,270.64	\$11,270.64
Parent & Child	2.00	\$20,988.48	\$41,976.96	2.00	\$20,174.40	\$40,348.80
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	5.00	\$32,713.80	\$163,569.00	4.00	\$31,445.04	\$125,780.16
Employee Cost Sharing Contribution (enter as negative - )			(\$29,104.32)			(\$17,881.92)
Subtotal	8.00		\$188,167.08	7.00		\$159,517.68
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	6	\$9,899.72	\$59,398.32	6	\$7,689.96	\$46,139.76
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	3	\$17,463.52	\$52,390.56	2	\$9,114.60	\$18,229.20
Family	1	\$19,137.36	\$19,137.36	1	\$15,490.68	\$15,490.68
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			(\$1,074.48)
Subtotal	10.00		\$130,926.24	9.00		\$78,785.16
<b>GRAND TOTAL</b>	18.00		\$319,093.32	16.00		\$238,302.84

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

Yes

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

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

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Regional School Debt			\$58,340.00	\$0.00		\$0.00	\$0.00	\$0.00
Utility Fund Debt			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Municipal Purposes			\$546,200.00	\$0.00		\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)			\$1,660,241.00	\$0.00		\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Loans and Other Debt			\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Total (Current Year)			\$2,264,781.00	\$0.00		\$0.00	\$0.00	\$0.00
Population (2010 census)			4,099					
Per Capita Gross Debt			\$552.52					
Per Capita Net Debt			\$552.52					
3 Year Average Property Valuation			\$480,395,646.00					
Net Debt as % of 3 Year Average Property Valuation			0.47%					
Utility Fund - Principal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal		\$295,000.00						
Bond Anticipation Notes - Interest		\$16,591.16						
Bonds - Principal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bonds - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal		\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00
Loans & Other Debt - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$320,191.16	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00
Total Principal		\$303,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00
Total Interest		\$16,591.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget		8.37%						
Description		Debt Not Listed Above						
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating		Moody's	Standard & Poors	Fitch				
Rating								
Year of Last Rating								
Mark "X" if Municipality has no bond rating		X						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

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

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]



USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
