





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

| FCOA |   | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget     | Open Space<br>Budget | Utility       | Utility       | Utility       | Utility       | Utility       | Utility       |
|------|---|---|--|---|--|-----------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 08   | Surplus   | -14.62%                                   | (\$42,810.26)                              | \$292,810.26                              | \$250,000.00                                   | \$250,000.00          |                      |               |               |               |               |               |               |
| 08   | Local Revenue   | 21.97%                                    | \$130,047.35                               | \$591,984.65                              | \$722,032.00                                   | \$722,032.00          |                      |               |               |               |               |               |               |
| 09   | State Aid (without offsetting appropriation)          | 0.00%                                     | (\$0.01)                                   | \$415,070.01                              | \$415,070.00                                   | \$415,070.00          |                      |               |               |               |               |               |               |
| 08   | Uniform Construction Code Fees                        | 14.74%                                    | \$38,548.30                                | \$261,451.70                              | \$300,000.00                                   | \$300,000.00          |                      |               |               |               |               |               |               |
|      | <b>Special Revenue Items w/ Prior Written Consent</b> |   |  |   |  |                       |                      |               |               |               |               |               |               |
| 11   | Shared Services Agreements                            | 5.71%                                     | \$200.00                                   | \$3,500.00                                | \$3,700.00                                     | \$3,700.00            |                      |               |               |               |               |               |               |
| 08   | Additional Revenue Offset by Appropriations           | 0.00%                                     | \$0.00                                     | \$4,368.00                                | \$4,368.00                                     | \$4,368.00            |                      |               |               |               |               |               |               |
| 10   | Public and Private Revenue                            | -40.13%                                   | (\$13,763.86)                              | \$34,297.11                               | \$20,533.25                                    | \$20,533.25           |                      |               |               |               |               |               |               |
| 08   | Other Special Items                                   | -27.94%                                   | (\$299,778.49)                             | \$1,072,974.22                            | \$773,195.73                                   | \$773,195.73          |                      |               |               |               |               |               |               |
| 15   | Receipts from Delinquent Taxes                        | 4.84%                                     | \$7,817.05                                 | \$161,371.99                              | \$169,189.04                                   | \$169,189.04          |                      |               |               |               |               |               |               |
|      | <b>Amount to be raised by taxation</b>                |   |  |   |  |                       |                      |               |               |               |               |               |               |
| 07   | Local Tax for Municipal Purposes                      | 16.60%                                    | \$498,630.28                               | \$3,004,300.24                            | \$3,502,930.52                                 | \$3,502,930.52        |                      |               |               |               |               |               |               |
| 07   | Minimum Library Tax                                   | 5.54%                                     | \$15,121.82                                | \$272,974.05                              | \$288,095.87                                   | \$288,095.87          |                      |               |               |               |               |               |               |
| 54   | Open Space Levy Tax                                   | 0.00%                                     | \$0.00                                     | \$80,292.40                               | \$80,292.40                                    | \$0.00                | \$80,292.40          |               |               |               |               |               |               |
| 07   | Addition to Local District School Tax                 | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00                |                      |               |               |               |               |               |               |
| 08   | Deficit General Budget                                | #DIV/0!                                   | \$0.00                                     | \$0.00                                    | \$0.00   | \$0.00                |                      |               |               |               |               |               |               |
|      | <b>Total</b>  | <b>5.39%</b>                              | <b>\$334,012.18</b>                        | <b>\$6,195,394.63</b>                     | <b>\$6,529,406.81</b>                          | <b>\$6,449,114.41</b> | <b>\$80,292.40</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

**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  | Utility             | Utility       | Utility       | Utility       | Utility       | Utility       |
|------|---------------------------------|---------------------|------------------------------------|-------------------------------------|--|---|-----------------------|------------------------|--------------------|---------------------|---------------|---------------|---------------|---------------|---------------|
| 20   | General Government              | 3.00                | 8.00                               | 2.42%                               | \$16,167.22  | \$667,290.51  | \$683,457.73          | \$598,335.33           | \$4,830.00         | \$80,292.40         |               |               |               |               |               |
| 21   | Land-Use Administration         |                     | 1.00                               | 3.29%                               | \$696.95   | \$21,155.99   | \$21,852.94           | \$21,852.94            |                    |                     |               |               |               |               |               |
| 22   | Uniform Construction Code       | 2.00                | 2.00                               | 14.37%                              | \$17,049.72  | \$118,656.86  | \$135,706.58          | \$135,706.58           |                    |                     |               |               |               |               |               |
| 23   | Insurance                       |                     |                                    | 11.21%                              | \$79,980.27  | \$713,177.35  | \$793,157.62          | \$793,157.62           |                    |                     |               |               |               |               |               |
| 25   | Public Safety                   | 12.00               | 5.00                               | 4.89%                               | \$54,428.11  | \$1,113,819.74                                      | \$1,168,247.85        | \$1,159,424.72         | \$8,823.13         |                     |               |               |               |               |               |
| 26   | Public Works                    | 4.00                | 1.00                               | 36.29%                              | \$75,149.24  | \$207,098.88  | \$282,248.12          | \$275,368.00           | \$6,880.12         |                     |               |               |               |               |               |
| 27   | Health and Human Services       |                     | 1.00                               | 1.17%                               | \$340.63   | \$29,151.66   | \$29,492.29           | \$29,492.29            |                    |                     |               |               |               |               |               |
| 28   | Parks and Recreation            |                     |                                    | #DIV/0!                             | \$0.00   |   | \$0.00                |                        |                    |                     |               |               |               |               |               |
| 29   | Education (including Library)   | 1.00                | 13.00                              | 5.54%                               | \$15,121.95  | \$272,974.05  | \$288,096.00          | \$288,096.00           |                    |                     |               |               |               |               |               |
| 30   | Unclassified                    |                     |                                    | 502.28%                             | \$28,188.02  | \$5,611.98  | \$33,800.00           | \$33,800.00            |                    |                     |               |               |               |               |               |
| 31   | Utilities and Bulk Purchases    |                     |                                    | -2.60%                              | (\$3,750.00)   | \$144,100.00  | \$140,350.00          | \$140,350.00           |                    |                     |               |               |               |               |               |
| 32   | Landfill / Solid Waste Disposal | 3.00                |                                    | -8.61%                              | (\$29,488.36)  | \$342,511.76  | \$313,023.40          | \$313,023.40           |                    |                     |               |               |               |               |               |
| 35   | Contingency                     |                     |                                    | #DIV/0!                             | \$0.00   |   | \$0.00                |                        |                    |                     |               |               |               |               |               |
| 36   | Statutory Expenditures          |                     |                                    | 2.50%                               | \$13,288.00  | \$532,490.91  | \$545,778.91          | \$545,778.91           |                    |                     |               |               |               |               |               |
| 37   | Judgements                      |                     |                                    | #DIV/0!                             | \$0.00   |   | \$0.00                |                        |                    |                     |               |               |               |               |               |
| 42   | Shared Services                 |                     | 2.00                               | -8.20%                              | (\$7,948.51)   | \$96,898.51   | \$88,950.00           | \$88,950.00            |                    |                     |               |               |               |               |               |
| 43   | Court and Public Defender       | 1.00                | 2.00                               | -4.17%                              | (\$3,806.16)   | \$91,273.21   | \$87,467.05           | \$87,467.05            |                    |                     |               |               |               |               |               |
| 44   | Capital                         |                     |                                    | 280.76%                             | \$70,050.00  | \$24,950.00   | \$95,000.00           | \$95,000.00            |                    |                     |               |               |               |               |               |
| 45   | Debt                            |                     |                                    | 7.15%                               | \$103,237.50   | \$1,443,198.50                                      | \$1,546,436.00        | \$1,490,436.00         | \$56,000.00        |                     |               |               |               |               |               |
| 46   | Deferred Charges                |                     |                                    | #DIV/0!                             | \$0.00   |   | \$0.00                |                        |                    |                     |               |               |               |               |               |
| 48   | Debt - Type 1 School District   |                     |                                    | #DIV/0!                             | \$92,342.32  |   | \$92,342.32           | \$92,342.32            |                    |                     |               |               |               |               |               |
| 50   | Reserve for Uncollected Taxes   |                     |                                    | 0.42%                               | \$1,000.00   | \$239,000.00  | \$240,000.00          | \$240,000.00           |                    |                     |               |               |               |               |               |
| 55   | Surplus General Budget          |                     |                                    | #DIV/0!                             | \$0.00   |   | \$0.00                |                        |                    |                     |               |               |               |               |               |
|      | <b>Total</b>                    | <b>26.00</b>        | <b>35.00</b>                       | <b>8.61%</b>                        | <b>\$522,046.90</b>  | <b>\$6,063,359.91</b>                               | <b>\$6,585,406.81</b> | <b>\$6,428,581.16</b>  | <b>\$20,533.25</b> | <b>\$136,292.40</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |



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

| <u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u> |              |                         |                | <u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u> |              |                        |                |
|--|--------------|-------------------------|----------------|---|--------------|------------------------|----------------|
|  | # of Parcels | Assessed Value          | % of Total     |   | # of Parcels | Assessed Value         | % of Total     |
| 1 Vacant Land  | 185          | \$5,031,883.00          | 0.60%          | 15A Public Schools  | 1            | \$2,354,400.00         | 3.77%          |
| 2 Residential  | 1,631        | \$667,878,100.00        | 79.54%         | 15B Other Schools   | 1            | \$2,150,200.00         | 3.45%          |
| 3A/3B Farm   | 12           | \$464,616.00            | 0.06%          | 15C Public Property   | 41           | \$16,136,500.00        | 25.86%         |
| 4A Commercial  | 176          | \$125,843,800.00        | 14.99%         | 15D Church and Charities  | 28           | \$18,686,750.00        | 29.95%         |
| 4B Industrial  | 8            | \$12,255,000.00         | 1.46%          | 15E Cemeteries & Graveyards   | 3            | \$1,197,300.00         | 1.92%          |
| 4C Apartments  | 39           | \$28,153,993.00         | 3.35%          | 15F Other Exempt  | 20           | \$21,862,800.00        | 35.04%         |
| 5A/5B Railroad   | 5            |                         | 0.00%          |   |              |                        |                |
| 6A/6B Business Personal Property   | 1            |                         | 0.00%          |   |              |                        |                |
| <b>Total</b>   | <b>2,057</b> | <b>\$839,627,392.00</b> | <b>100.00%</b> | <b>Total</b>  | <b>94</b>    | <b>\$62,387,950.00</b> | <b>100.00%</b> |
| <b>Average Ratio (%), Assessed to True Value</b>                             |              |                         |                | <b>98.63%</b>   |              |                        |                |
| <b>Equalized Valuation, Taxable Properties</b>                               |              |                         |                | <b>\$851,290,065.90</b>   |              |                        |                |
| <b>Total # of property tax appeals filed in 2021</b>                         |              |                         |                | <b>County Tax Board</b>   |              | <b>2.00</b>            |                |
|  |              |                         |                | <b>State Tax Court</b>  |              | <b>0.00</b>            |                |
| <b>Number of 2021 County Tax Board decisions appealed to Tax Court</b>       |              |                         |                | <b>0.00</b>   |              |                        |                |
| <b>Number of pending property tax appeals in State Tax Court</b>             |              |                         |                | <b>0.00</b>   |              |                        |                |
| <b>Amount paid out by municipality for tax appeals in 2021</b>               |              |                         |                | <b>\$0.00</b>   |              |                        |                |
|  |              |                         |                | Percentage of Exempt vs. Non-Exempt Properties <b>7.43%</b>                 |              |                        |                |

| <u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u> |                 |                          |                |  |
|---|-----------------|--------------------------|----------------|--|
|   | # of<br>Parcels | PILOT<br>Billing/Revenue | Assessed Value | Taxes if Billed in Full<br>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   |                 |                          |                |  |
| <b>Total 5 Yr Exemptions/Abatements</b>   | <b>0</b>        | <b>0.00</b>              | <b>0.00</b>    | <b>0.00</b>                                    |



**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                                  |                          | 3.00                     | 4,628.95             | \$4,300.00            |                                 |                     |                                   | \$328.95                            |
| Supervisory Staff (Department Heads & Managers) | 4.00                     | 6.00                     | 569,678.58           | \$444,154.33          |                                 |                     | \$91,546.44                       | \$33,977.81                         |
| Police Officers (Including Superior Officers)   | 9.00                     | 5.00                     | 1,319,640.65         | \$794,311.35          | \$79,200.00                     | \$268,010.00        | \$111,295.68                      | \$66,823.62                         |
| Fire Fighters (Including Superior Officers)     |                          |                          | 0.00                 |                       |                                 |                     |                                   | \$0.00                              |
| All Other Union Employees not listed above      |                          |                          | 0.00                 |                       |                                 |                     |                                   | \$0.00                              |
| All Other Non-Union Employees not listed above  | 13.00                    | 21.00                    | 1,018,238.13         | \$690,800.96          | \$9,400.00                      | \$111,149.00        | \$153,322.80                      | \$53,565.37                         |
| <b>Totals</b>                                   | <b>26.00</b>             | <b>35.00</b>             | <b>2,912,186.31</b>  | <b>\$1,933,566.64</b> | <b>\$88,600.00</b>              | <b>\$379,159.00</b> | <b>\$356,164.92</b>               | <b>\$154,695.75</b>                 |

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

|   | <b>Current Year # of Covered Members (Medical &amp; Rx)</b> | <b>Current Year Annual Cost Estimate per Employee</b> | <b>Total Current Year Cost</b> | <b>Prior Year # of Covered Members (Medical &amp; Rx)</b> | <b>Prior Year Annual Cost per Employee (Average)</b> | <b>Total Prior Year Cost</b> |
|---|---|---|--------------------------------|---|--|------------------------------|
| <b><u>Active Employees - Health Benefits - Annual Cost</u></b>  |   |   |                                |   |  |                              |
| Single Coverage   | 6.00  | \$11,503.02   | \$69,018.12                    | 6.00  | \$11,091.20  | \$66,547.20                  |
| Parent & Child  | 1.00  | \$20,988.48   | \$20,988.48                    | 2.00  | \$20,174.40  | \$40,348.80                  |
| Employee & Spouse (or Partner)                                  | 6.00  | \$22,698.56   | \$136,191.36                   | 6.00  | \$21,873.20  | \$131,239.20                 |
| Family  | 4.00  | \$31,860.84   | \$127,443.36                   | 4.00  | \$30,813.96  | \$123,255.84                 |
| Employee Cost Sharing Contribution (enter as negative - )       |   |   | (\$61,309.58)                  |   |  | (\$60,033.71)                |
| <b>Subtotal</b>   | <b>17.00</b>  |   | <b>\$292,331.74</b>            | <b>18.00</b>  |  | <b>\$301,357.33</b>          |
| <b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )       |   |   |                                |   |  |                              |
| <b>Subtotal</b>   | <b>0.00</b>   |   | <b>\$0.00</b>                  | <b>0.00</b>   |  | <b>\$0.00</b>                |
| <b><u>Retirees - Health Benefits - Annual Cost</u></b>          |   |   |                                |   |  |                              |
| Single Coverage   | 10  | \$7,327.61  | \$73,276.08                    | 8   | \$4,800.00   | \$38,400.00                  |
| Parent & Child  |   |   | \$0.00                         | 1   | \$14,429.16  | \$14,429.16                  |
| Employee & Spouse (or Partner)                                  | 5   | \$13,873.20   | \$69,366.00                    | 5   | \$8,400.00   | \$42,000.00                  |
| Family  | 2   | \$37,586.16   | \$75,172.32                    | 2   | \$25,560.36  | \$51,120.72                  |
| Employee Cost Sharing Contribution (enter as negative - )       |   |   | \$0.00                         |   |  | \$0.00                       |
| <b>Subtotal</b>   | <b>17.00</b>  |   | <b>\$217,814.40</b>            | <b>16.00</b>  |  | <b>\$145,949.88</b>          |
| <b>GRAND TOTAL</b>  | <b>34.00</b>  |   | <b>\$510,146.14</b>            | <b>34.00</b>  |  | <b>\$447,307.21</b>          |

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)?**

|            |
|------------|
| <b>YES</b> |
|------------|

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

|            |
|------------|
| <b>YES</b> |
|------------|



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

|  | Gross                  | Deductions                  | Net                    | Current Year   | 2023           | 2024           | All Additional Future |
|--|------------------------|-----------------------------|------------------------|----------------|----------------|----------------|-----------------------|
|  | Debt                   |                             | Debt                   | Budget         | Budget         | Budget         | Years' Budgets        |
| Local School Debt                                  |                        |                             | \$0.00                 |                |                |                |                       |
| Regional School Debt                               | \$4,107,946.95         | \$4,107,946.95              | \$0.00                 |                |                |                |                       |
| Utility Fund Debt                                  |                        |                             |                        |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| 0  |                        |                             | \$0.00                 |                |                |                |                       |
| <u>Municipal Purposes</u>                          |                        |                             |                        |                |                |                |                       |
| Debt Authorized                                    | \$1,061,107.21         |                             | \$1,061,107.21         |                |                |                |                       |
| Notes Outstanding                                  | \$6,245,000.00         |                             | \$6,245,000.00         |                |                |                |                       |
| Bonds Outstanding                                  | \$9,175,000.00         | \$201,199.31                | \$8,973,800.69         |                |                |                |                       |
| Loans and Other Debt                               | \$237,364.19           |                             | \$237,364.19           |                |                |                |                       |
| <b>Total (Current Year)</b>                        | <b>\$20,826,418.35</b> | <b>\$4,309,146.26</b>       | <b>\$16,517,272.09</b> |                |                |                |                       |
| Population (2010 census)                           | 4,139                  |                             |                        |                |                |                |                       |
| Per Capita Gross Debt                              | \$5,031.75             |                             |                        |                |                |                |                       |
| Per Capita Net Debt                                | \$3,990.64             |                             |                        |                |                |                |                       |
| 3 Yr. Average Property Valuation                   |                        | \$830,318,785.67            |                        |                |                |                |                       |
| Net Debt as % of 3 Year Avg Property Valuation     |                        | 1.99%                       |                        |                |                |                |                       |
| Utility Fund - Principal                           |                        |                             |                        |                |                |                |                       |
| Utility Fund - Interest                            |                        |                             |                        |                |                |                |                       |
| Bond Anticipation Notes - Principal                |                        |                             |                        | \$73,874.31    |                |                |                       |
| Bond Anticipation Notes - Interest                 |                        |                             |                        | \$19,258.59    |                |                |                       |
| Bonds - Principal                                  |                        |                             |                        | \$1,070,000.00 | \$1,090,000.00 | \$1,115,000.00 | \$5,900,000.00        |
| Bonds - Interest                                   |                        |                             |                        | \$309,350.00   | \$263,687.50   | \$217,712.50   | \$848,268.75          |
| Loans & Other Debt - Principal                     |                        |                             |                        | \$13,204.14    | \$13,469.55    | \$13,740.29    | \$196,950.19          |
| Loans & Other Debt - Interest                      |                        |                             |                        | \$4,681.59     | \$4,416.19     | \$4,145.46     | \$26,621.50           |
| <b>Total</b>                                       |                        |                             |                        | \$1,490,368.63 | \$1,371,573.24 | \$1,350,598.25 | \$6,971,840.44        |
| Total Principal                                    |                        |                             |                        | \$1,157,078.45 | \$1,103,469.55 | \$1,128,740.29 | \$6,096,950.19        |
| Total Interest                                     |                        |                             |                        | \$333,290.18   | \$268,103.69   | \$221,857.96   | \$874,890.25          |
| % of Total Current Year Budget                     |                        |                             |                        | 22.63%         |                |                |                       |
| Description  | Debt Not Listed Above  |                             |                        |                |                |                |                       |
| Total Guarantees - Governmental                    |                        |                             |                        |                |                |                |                       |
| Total Guarantees - Other                           |                        |                             |                        |                |                |                |                       |
| Total Capital/Equipment Leases                     |                        |                             |                        |                |                |                |                       |
| Total Other  |                        |                             |                        |                |                |                |                       |
| <u>Bond Rating</u>                                 | <u>Moody's</u>         | <u>Standard &amp; Poors</u> | <u>Fitch</u>           |                |                |                |                       |
| Rating   | A1-                    | AA-                         |                        |                |                |                |                       |
| Year of Last Rating                                | 2022                   | 2022                        |                        |                |                |                |                       |
| <b>Mark "X" if Municipality has no bond rating</b> |                        |                             |                        |                |                |                |                       |





**USER FRIENDLY BUDGET SECTION - Notes**

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

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