

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.377	\$6,492,187.00	20.26%	\$3,178.26
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.853	\$14,671,426.00	45.78%	\$7,191.13
Regional School District	0.340	\$5,847,759.00	18.25%	\$2,866.34
County Purposes	0.248	\$4,260,213.89	13.29%	\$2,090.74
County Library	0.018	\$301,960.47	0.94%	\$151.75
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.027	\$472,647.03	1.47%	\$227.62
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	1.863	\$32,046,193.39	100.00%	\$15,705.84

Total Taxable Valuation as of October 1, 2018 \$1,793,582,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$843,040.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.377	0.374	-0.80%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,492,187.00	\$6,657,550.00	2.55%	\$165,363.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,178.26	\$3,152.97	-0.80%	(\$25.29)

Sheet UFB-1

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,657,550.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$14,880,539.00
Regional School District	ACTUAL	\$6,037,824.00
County Purposes	ESTIMATED	\$4,370,979.45
County Library	ESTIMATED	\$309,811.44
County Board of Health		
County Open Space	ESTIMATED	\$484,935.85
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$32,741,639.75
Revenue Anticipated, Excluding Tax Levy		2,756,485.69
Budget Appropriations, before Reserve for Uncollected Taxes		8,929,035.69
Total Non-Municipal Tax Levy		\$26,084,089.75
Amount to be Raised by Taxes - Before RUT		\$32,256,639.75
Reserve for Uncollected Taxes (RUT)		\$525,000.00
Total Amount to be Raised by Taxes		\$32,781,639.75
% of Tax Collections used to Calculate RUT		<u>98.40%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2018		32,122,694.73
Total Tax Levy, CY 2018		32,463,391.29
% of Taxes Collected, CY 2018		<u>98.95%</u>
Delinquent Taxes - December 31, 2018		<u>\$264,470.99</u>

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-20.29%	(\$345,000.00)	\$1,700,000.00	\$1,355,000.00	\$1,355,000.00							
08	Local Revenue	-10.25%	(\$44,902.25)	\$438,264.25	\$393,362.00	\$393,362.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$454,580.00	\$454,580.00	\$454,580.00							
08	Uniform Construction Code Fees	-0.52%	(\$1,407.00)	\$271,407.00	\$270,000.00	\$270,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-5.15%	(\$3,260.00)	\$63,260.00	\$60,000.00	\$60,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-25.35%	(\$3,580.99)	\$14,124.68	\$10,543.69	\$10,543.69							
08	Other Special Items	-69.32%	(\$40,666.94)	\$58,666.94	\$18,000.00	\$18,000.00							
15	Receipts from Delinquent Taxes	-21.08%	(\$66,778.70)	\$316,778.70	\$250,000.00	\$250,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.27%	(\$370,476.64)	\$7,028,026.64	\$6,657,550.00	\$6,657,550.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.47%	(\$876,072.52)	\$10,345,108.21	\$9,469,035.69	\$9,469,035.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government			8.07%	\$74,750.00	\$926,150.00	\$1,000,900.00	\$1,000,900.00								
21	Land-Use Administration			1.57%	\$1,975.00	\$125,425.00	\$127,400.00	\$127,400.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-0.97%	(\$12,200.00)	\$1,263,700.00	\$1,251,500.00	\$1,251,500.00								
25	Public Safety			-0.50%	(\$9,538.02)	\$1,922,171.00	\$1,912,632.98	\$1,910,950.00	\$1,682.98							
26	Public Works			11.76%	\$120,624.52	\$1,025,896.19	\$1,146,520.71	\$1,137,660.00	\$8,860.71							
27	Health and Human Services			3.94%	\$1,900.00	\$48,210.00	\$50,110.00	\$50,110.00								
28	Parks and Recreation			7.41%	\$7,400.00	\$99,850.00	\$107,250.00	\$107,250.00								
29	Education (including Library)			6.91%	\$6,500.00	\$94,000.00	\$100,500.00	\$100,500.00								
30	Unclassified			-64.57%	(\$82,000.00)	\$127,000.00	\$45,000.00	\$45,000.00								
31	Utilities and Bulk Purchases			0.61%	\$2,000.00	\$325,500.00	\$327,500.00	\$327,500.00								
32	Landfill / Solid Waste Disposal			15.00%	\$30,000.00	\$200,000.00	\$230,000.00	\$230,000.00								
35	Contingency			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36	Statutory Expenditures			4.51%	\$30,780.00	\$682,470.00	\$713,250.00	\$713,250.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-3.21%	(\$17,490.00)	\$544,890.00	\$527,400.00	\$527,400.00								
43	Court and Public Defender			3.02%	\$451.51	\$14,958.49	\$15,410.00	\$15,410.00								
44	Capital			-55.17%	(\$400,000.00)	\$725,000.00	\$325,000.00	\$325,000.00								
45	Debt			1.87%	\$19,512.00	\$1,041,150.00	\$1,060,662.00	\$1,060,662.00								
46	Deferred Charges			-100.00%	(\$29,800.00)	\$29,800.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.94%	\$10,000.00	\$515,000.00	\$525,000.00	\$525,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	-2.52%	(\$245,134.99)	\$9,714,170.68	\$9,469,035.69	\$9,458,492.00	\$10,543.69	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$15,872,100.00	0.88%
2 Residential	2,044	\$1,723,174,400.00	96.07%
3A/3B Farm			0.00%
4A Commercial	63	\$54,075,700.00	3.01%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$460,100.00	0.03%
Total	2,157	\$1,793,582,300.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%	
Equalized Valuation, Taxable Properties		\$1,793,582,300.00	
Total # of property tax appeals filed in 2018		County Tax Board	24.00
		State Tax Court	28.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		30.00	
Amount paid out by municipality for tax appeals in 2018			

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$12,836,100.00	18.02%
15B Other Schools	2	\$1,866,300.00	2.62%
15C Public Property	31	\$37,517,600.00	52.68%
15D Church and Charities	5	\$11,223,400.00	15.76%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	10	\$7,777,600.00	10.92%
Total	51	\$71,221,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 3.97%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	N/A			\$0.00
I Dwelling Exemption	N/A			\$0.00
J Dwelling Abatement	N/A			\$0.00
K New Dwelling/Conversion Exemption	N/A			\$0.00
L New Dwelling/Conversion Abatement	N/A			\$0.00
N Multiple Dwelling Exemption	N/A			\$0.00
O Multiple Dwelling Abatement	N/A			\$0.00
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	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Supervisory Staff (Department Heads & Managers)	2.00	0.00	309,465.20	\$277,457.86	\$0.00	\$0.00	\$32,007.34	
Police Officers (Including Superior Officers)	13.00	0.00	2,152,704.28	\$1,390,830.65	\$50,000.00	\$404,192.00	\$307,681.63	
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Union Employees not listed above	9.00	0.00	634,467.31	\$473,472.00	\$28,000.00	\$0.00	\$132,995.31	
All Other Non-Union Employees not listed above	9.00	25.00	1,083,502.81	\$773,017.33	\$0.00	\$158,997.00	\$151,488.48	
Totals	33.00	25.00	4,180,139.60	\$2,914,777.84	\$78,000.00	\$563,189.00	\$624,172.76	\$0.00

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	7.00	\$8,973.05	\$62,811.35	5.00	\$8,932.80	\$44,664.00
Parent & Child	0.00		\$0.00	0.00		\$0.00
Employee & Spouse (or Partner)	3.00	\$23,118.96	\$69,356.88	3.00	\$22,854.76	\$68,564.28
Family	15.00	\$30,929.22	\$463,938.30	15.00	\$30,712.68	\$460,690.20
Employee Cost Sharing Contribution (enter as negative -)			(\$144,575.92)			(\$143,652.72)
Subtotal	25.00		\$451,530.61	23.00		\$430,265.76
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	12	\$5,582.89	\$66,994.68	12	\$7,096.99	\$85,163.88
Parent & Child	2	\$10,001.58	\$20,003.16	2	\$14,549.64	\$29,099.28
Employee & Spouse (or Partner)	9	\$12,099.65	\$108,896.85	8	\$13,869.45	\$110,955.60
Family	4	\$25,537.56	\$102,150.24	4	\$40,091.04	\$160,364.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	27.00		\$298,044.93	26.00		\$385,582.92
GRAND TOTAL	52.00		\$749,575.54	49.00		\$815,848.68

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

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

YES

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget				2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,635,000.00	\$4,635,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt	\$4,307,025.41	\$4,307,025.41	\$0.00	Utility Fund - Interest						
Utility Fund Debt				Bond Anticipation Notes - Principal	\$225,000.00					
0			\$0.00	Bond Anticipation Notes - Interest	\$101,512.00					
0			\$0.00	Bonds - Principal	\$710,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Bonds - Interest	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal	\$8,602.52	\$8,775.42	\$8,951.82	\$151,970.36		
0			\$0.00	Loans & Other Debt - Interest	\$3,547.48	\$3,350.30	\$3,173.91	\$23,852.59		
0			\$0.00							
0			\$0.00	Total	\$1,060,662.00	\$12,125.72	\$12,125.73	\$175,822.95		
<u>Municipal Purposes</u>				Total Principal	\$943,602.52	\$8,775.42	\$8,951.82	\$151,970.36		
Debt Authorized	\$4,880,484.00		\$4,880,484.00	Total Interest	\$117,059.48	\$3,350.30	\$3,173.91	\$23,852.59		
Notes Outstanding	\$2,319,700.00	\$14,658.77	\$2,305,041.23	% of Total Current Year Budget	11.20%					
Bonds Outstanding	\$710,000.00		\$710,000.00							
Loans and Other Debt	\$178,300.14		\$178,300.14							
Total (Current Year)	\$17,030,509.55	\$8,956,684.18	\$8,073,825.37	Description	Debt Not Listed Above					
Population (2010 census)	6,121			Total Guarantees - Governmental						
Per Capita Gross Debt	\$2,782.31			Total Guarantees - Other						
Per Capita Net Debt	\$1,319.04			Total Capital/Equipment Leases						
3 Yr. Average Property Valuation		\$1,691,892,057.33		Total Other						
Net Debt as % of 3 Year Avg Property Valuation		0.48%		Bond Rating	Moody's	Standard & Poors	Fitch			
				Rating		AA+				
				Year of Last Rating		2014				
				Mark "X" if Municipality has no bond rating						

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]