

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.240	\$18,981,531.00	24.67%	\$2,256.65
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$790,897.14	1.03%	\$94.03
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	0.050	\$3,980,848.00	5.17%	\$470.14
Regional School District	0.241	\$19,072,017.00	24.79%	\$3,554.22
County Purposes	0.378	\$29,816,937.40	38.76%	\$3,554.22
County Library	0.041	\$3,253,367.32	4.23%	\$385.51
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.013	\$1,030,891.41	1.34%	\$122.24
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	0.973	\$76,926,489.27	100.00%	\$10,437.01

Total Taxable Valuation as of October 1, 2018
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment

\$7,985,271,065.00
\$940,271.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.240	0.244	1.67%

Comparison - Municipal Purposes Tax Levy		
Prior Year	Current Year	% Change (+/-)
\$18,981,531.00	\$19,484,061.00	2.65%

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)		
Prior Year	Current Year	% Change (+/-)
\$2,256.65	\$2,294.26	1.67%

Current Year 2019 Budget

	<u>Taxes</u>	<u>Actual</u>
Municipal Purpose Tax		ESTIM
Municipal Library		
Municipal Open Space		ESTIM
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		ESTIM
Regional School District		ESTIM
County Purposes		ESTIM
County Library		ESTIM
County Board of Health		
County Open Space		ESTIM
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes

Revenue Anticipated, Excluding Tax Levy
Budget Appropriations, before Reserve for Uncollected
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 2018
Total Tax Levy, CY 2018
% of Taxes Collected, CY 2018
Delinquent Taxes - December 31, 2018

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
08	Surplus	60.64%	\$1,755,139.00	\$2,894,250.00	\$4,649,389.00	\$3,492,589.00		\$1,156,800.00		
08	Local Revenue	409.33%	\$9,376,218.17	\$2,290,621.83	\$11,666,840.00	\$1,970,640.00		\$9,696,200.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$675,438.00	\$675,438.00	\$675,438.00				
08	Uniform Construction Code Fees	-14.07%	(\$96,345.60)	\$684,573.60	\$588,228.00	\$588,228.00				
Special Revenue Items w/ Prior Written Consent										
11	Shared Services Agreements	24.95%	\$226,167.49	\$906,628.40	\$1,132,795.89	\$1,132,795.89				
08	Additional Revenue Offset by Appropriations	-93.22%	(\$2,798,332.01)	\$3,001,734.31	\$203,402.30	\$203,402.30				
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
08	Other Special Items	-79.96%	(\$3,191,545.74)	\$3,991,545.74	\$800,000.00	\$333,000.00		\$467,000.00		
15	Receipts from Delinquent Taxes	1.08%	\$5,871.65	\$543,864.16	\$549,735.81	\$549,735.81				
Amount to be raised by taxation										
07	Local Tax for Municipal Purposes	1.34%	\$257,277.05	\$19,226,783.95	\$19,484,061.00	\$19,484,061.00				
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00				
54	Open Space Levy Tax	0.96%	\$7,629.97	\$790,897.14	\$798,527.11	\$0.00	\$798,527.11			
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00				
	Total	15.83%	\$5,542,079.98	\$35,006,337.13	\$40,548,417.11	\$28,429,890.00	\$798,527.11	\$11,320,000.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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
20	General Government		318.38%	\$7,924,800.11	\$2,489,130.00	\$10,413,930.11	\$1,543,200.00		\$798,527.11	\$8,072,203.00		
21	Land-Use Administration		8.05%	\$11,400.00	\$141,600.00	\$153,000.00	\$153,000.00					
22	Uniform Construction Code		2.04%	\$11,900.00	\$584,228.00	\$596,128.00	\$596,128.00					
23	Insurance		2.52%	\$105,000.00	\$4,170,022.00	\$4,275,022.00	\$4,275,022.00					
25	Public Safety		3.70%	\$198,160.72	\$5,352,282.26	\$5,550,442.98	\$5,550,442.98					
26	Public Works		0.91%	\$23,750.00	\$2,621,350.00	\$2,645,100.00	\$2,645,100.00					
27	Health and Human Services		-3.25%	(\$11,679.00)	\$359,893.00	\$348,214.00	\$348,214.00					
28	Parks and Recreation		16.76%	\$266,517.00	\$1,590,183.00	\$1,856,700.00	\$1,856,700.00					
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
30	Unclassified		-86.22%	(\$2,805,332.01)	\$3,253,734.31	\$448,402.30	\$448,402.30					
31	Utilities and Bulk Purchases		2.27%	\$37,200.00	\$1,640,400.00	\$1,677,600.00	\$1,677,600.00					
32	Landfill / Solid Waste Disposal		7.70%	\$135,770.00	\$1,764,230.00	\$1,900,000.00	\$1,900,000.00					
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures		21.79%	\$514,220.00	\$2,359,792.00	\$2,874,012.00	\$2,529,455.00			\$344,557.00		
37	Judgments		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
42	Shared Services		2.67%	\$30,293.60	\$1,135,994.29	\$1,166,287.89	\$1,166,287.89					
43	Court and Public Defender		-1.33%	(\$4,000.00)	\$299,915.00	\$295,915.00	\$295,915.00					
44	Capital		212.51%	\$2,943,240.00	\$1,385,000.00	\$4,328,240.00	\$1,425,000.00			\$2,903,240.00		
45	Debt		-76.11%	(\$3,456,575.00)	\$4,541,445.00	\$1,084,870.00	\$1,084,870.00					
46	Deferred Charges		1561.91%	\$187,965.65	\$12,034.35	\$200,000.00	\$200,000.00					
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes		-0.09%	(\$637.00)	\$735,189.89	\$734,552.83	\$734,552.83					
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
Total		0.00	17.75%	\$6,111,994.01	\$34,436,423.10	\$40,548,417.11	\$28,429,890.00	\$0.00	\$798,527.11	\$11,320,000.00	\$0.00	

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	963	\$240,661,400.00	3.01%
2 Residential	8,024	\$7,602,874,965.00	95.21%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	140	\$137,495,200.00	1.72%
4B Industrial	0	\$0.00	0.00%
4C Apartments	4	\$4,239,500.00	0.05%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	9,131	\$7,985,271,065.00	100.00%

Average Ratio (%), Assessed to True Value	92.30%
Equalized Valuation, Taxable Properties	\$8,651,431,273.02

Total # of property tax appeals filed in 2018	County Tax Board	29.00
	State Tax Court	8.00
Number of 2018 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2018	\$10,270.08
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Property Tax Assessments -

	# of
15A Public Schools	
15B Other Schools	
15C Public Property	
15D Church and Charities	
15E Cemeteries & Graveyards	
15F Other Exempt	

Total	
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Percentage of Exempt vs.
Non-Exempt Properties

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				
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

Long Term Tax Exemptions

Sheet UFB-6

**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	Pen. (Estir
Governing Body	3.00	0.00	111,084.42	\$40,500.53	\$0.00	
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,368,249.89	\$1,002,436.35	\$85,000.00	\$
Police Officers (Including Superior Officers)	37.00	0.00	6,492,681.48	\$4,264,321.74	\$206,164.16	\$1,1
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	
All Other Union Employees not listed above	32.00	0.00	2,901,728.71	\$1,644,205.67	\$210,500.00	\$2
All Other Non-Union Employees not listed above	52.00	0.00	4,623,569.84	\$2,818,045.91	\$70,973.00	\$4
Totals	135.00	0.00	15,497,314.34	\$9,769,510.20	\$572,637.16	\$1,8

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

Y

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 d
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

<u>Active Employees - Health Benefits - Annual Cost</u>		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 Cost per (A)
Single Coverage		33.00	\$13,819.32	\$456,037.56	31.00	
Parent & Child		13.00	\$26,442.84	\$343,756.92	15.00	
Employee & Spouse (or Partner)		18.00	\$28,356.60	\$510,418.80	18.00	
Family		44.00	\$36,584.28	\$1,609,708.32	38.00	
Employee Cost Sharing Contribution (enter as negative -)				(\$455,842.80)		
Subtotal		108.00		\$2,464,078.80	102.00	
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage		1	\$3,677.88	\$3,677.88	1	
Parent & Child		0	\$0.00	\$0.00		
Employee & Spouse (or Partner)		1	\$36,584.28	\$36,584.28	1	
Family		1	\$28,356.60	\$28,356.60	1	
Employee Cost Sharing Contribution (enter as negative -)				(\$1,983.16)		
Subtotal		3.00		\$66,635.60	3.00	
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage		19	\$11,544.36	\$219,342.84	17	
Parent & Child		7	\$14,416.44	\$100,915.08	6	
Employee & Spouse (or Partner)		30	\$23,695.44	\$710,863.20	29	
Family		18	\$28,043.40	\$504,781.20	17	
Employee Cost Sharing Contribution (enter as negative -)				\$0.00		
Subtotal		74.00		\$1,535,902.32	69.00	
GRAND TOTAL		185.00		\$4,066,616.72	174.00	

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)?

YES	NO
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**Legal basis for benefit
(check applicable items)**

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year 2020		
							Budget Budget		
Local School Debt			\$0.00	\$0.00			Utility Fund - Principal		
Regional School Debt			\$0.00	\$0.00			Utility Fund - Interest		
							Bond Anticipation Notes - Principal		
							Bond Anticipation Notes - Interest		
Utility Fund Debt							Bond Anticipation Notes - Interest		
0	\$58,625,143.12	\$58,625,143.12	\$0.00			Bonds - Principal			
0			\$0.00			Bonds - Interest			
0			\$0.00			Loans & Other Debt - Principal			
0			\$0.00			Loans & Other Debt - Interest			
0			\$0.00						
0			\$0.00						
Municipal Purposes							Total		
Debt Authorized	\$11,871,839.46	\$964,002.01	\$10,907,837.45			Total Principal			
Notes Outstanding	\$4,379,000.00		\$4,379,000.00			Total Interest			
Bonds Outstanding	\$3,536,000.00		\$3,536,000.00			% of Total Current Year Budget			
Loans and Other Debt			\$0.00						
Total (Current Year)			\$78,411,982.58	\$59,589,145.13	\$18,822,837.45				
Population (2010 census)			3,065						
Per Capita Gross Debt			\$25,583.03						
Per Capita Net Debt			\$6,141.22						
3 Yr. Average Property Valuation			\$8,541,603,158.67						
Net Debt as % of 3 Year Avg Property Valuation			0.22%						
							Current Year 2020		
							Budget Budget		
Utility Fund - Principal							\$0.00	\$274,000	
Utility Fund - Interest							\$96,250.00	\$203,440	
Bond Anticipation Notes - Principal							\$672,500.00		
Bond Anticipation Notes - Interest							\$288,360.00		
Bonds - Principal							\$510,000.00	\$726,000	
Bonds - Interest							\$175,000.00	\$262,540	
Loans & Other Debt - Principal							\$1,650,250.00	\$1,626,410	
Loans & Other Debt - Interest							\$385,750.00	\$370,000	
Total							\$3,778,110.00	\$3,462,400	
Total Principal							\$2,832,750.00	\$2,626,410	
Total Interest							\$945,360.00	\$835,980	
% of Total Current Year Budget							9.32%		
Description							Debt N		
Total Guarantees - Governmental							n/a		
Total Guarantees - Other									
Total Capital/Equipment Leases									
Total Other									
Bond Rating							Moody's Standard & Poor's		
Rating							AA1	AA+	
Year of Last Rating							2017	2019	
Mark "X" if Municipality has no bond rating									
Sheet UFB-10									

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)

[illegible]