

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
Calendar Year		Calendar Year		% of	Actual/Estimated		
Tax Rate		Tax Levy		Total Levy	Tax Levy		
Municipal Purpose Tax	0.461	\$10,268,751.41	19.25%	\$2,154.41	Municipal Purpose Tax	ESTIMATED	\$10,477,608.66
Municipal Library	0.035	\$764,064.39	1.43%	\$160.04	Municipal Library	ESTIMATED	\$772,678.96
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.073	\$1,630,464.00	3.06%	\$342.46	Other Special Districts (total levies)	ESTIMATED	\$1,620,477.00
Local School District	1.305	\$29,071,482.00	54.49%	\$6,098.36	Local School District	ESTIMATED	\$29,943,626.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.506	\$11,267,296.32	21.12%	\$2,363.69	County Purposes	ESTIMATED	\$11,605,315.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$352,014.55	0.66%	\$73.86	County Open Space	ESTIMATED	\$362,574.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.396	\$53,354,072.67	100.00%	\$11,192.82	Total ESTIMATED amount to be raised by taxes		\$54,782,279.62
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					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		
					</		

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	Water Utility	Sewer Utility	Swim Pool Utility	Solid Waste Utility	Utility	Utility
08	Surplus	2.90%	\$50,605.00	\$1,747,068.00	\$1,797,673.00	\$1,341,615.00		\$108,840.00	\$104,439.00		\$242,779.00		
08	Local Revenue	-4.94%	(\$277,050.16)	\$5,610,522.16	\$5,333,472.00	\$662,392.00	\$1,000.00	\$1,992,177.00	\$2,278,830.00	\$399,073.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,048,629.00	\$1,048,629.00	\$1,048,629.00							
08	Uniform Construction Code Fees	-58.36%	(\$329,373.00)	\$564,344.00	\$234,971.00	\$234,971.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-51.04%	(\$53,558.48)	\$104,932.65	\$51,374.17	\$51,374.17							
08	Other Special Items	19.64%	\$81,798.11	\$416,536.02	\$498,334.13	\$498,334.13							
15	Receipts from Delinquent Taxes	1.37%	\$5,420.71	\$394,579.29	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.40%	(\$49,119.00)	\$12,147,204.66	\$12,098,085.66	\$10,477,608.66					\$1,620,477.00		
07	Minimum Library Tax	1.13%	\$8,614.57	\$764,064.39	\$772,678.96	\$772,678.96							
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	32.83%	\$29,739.09	\$90,583.91	\$120,323.00					\$120,323.00			
	Total	-2.33%	(\$332,923.16)	\$22,888,464.08	\$22,355,540.92	\$15,487,602.92	\$1,000.00	\$2,101,017.00	\$2,383,269.00	\$519,396.00	\$1,863,256.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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 Offices	Open Space Budget	Water Utility	Sewer Utility	Swim Pool Utility	Solid Waste Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	9.00	1.00	4.79%	\$44,389.00	\$927,243.00	\$971,632.00								
21	Land-Use Administration	1.00		8.20%	\$6,260.00	\$76,358.00	\$82,618.00								
22	Uniform Construction Code	2.00	2.00	5.78%	\$15,746.00	\$272,423.00	\$288,169.00								
23	Insurance			-9.93%	(\$261,463.00)	\$2,632,330.00	\$2,370,867.00								
25	Public Safety	31.00	16.00	2.04%	\$96,299.21	\$4,709,430.00	\$4,805,729.21	\$2,076,064.00		\$83,193.00	\$186,173.00	\$25,437.00			
26	Public Works	22.00		12.96%	\$380,100.96	\$2,932,726.00	\$3,312,826.96	\$4,792,769.00		\$720,588.00	\$1,328,545.00	\$313,030.00			
27	Health and Human Services	1.00	2.00	-8.71%	(\$21,196.25)	\$243,493.00	\$222,296.75	\$934,873.00							
28	Parks and Recreation	8.00	\$1.00	-35.05%	(\$247,439.00)	\$705,941.00	\$458,502.00	\$193,018.00	\$1,000.00						
29	Education (including Library)	5.00	4.00	8.36%	\$66,238.00	\$792,992.00	\$859,230.00								
30	Unclassified			30.16%	\$21,878.00	\$72,330.00	\$94,408.00	\$859,250.00							
31	Utilities and Bulk Purchases			2.20%	\$38,392.00	\$1,746,133.00	\$1,784,525.00	\$94,408.00		\$894,415.00	\$244,100.00	\$15,000.00	\$1,849,343.00		
32	Landfill / Solid Waste Disposal		1.00	-0.07%	(\$1,289.00)	\$1,850,632.00	\$1,849,343.00	\$631,010.00							
35	Contingency			0.00%	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00							
36	Statutory Expenditures			12.95%	\$213,555.00	\$1,649,523.00	\$1,863,078.00	\$5,500.00		\$119,952.00	\$199,768.00	\$19,541.00	\$13,913.00		
37	Judgements				\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	4.00	1.35%	\$3,439.00	\$255,656.00	\$259,095.00	\$259,095.00							
44	Capital			35.93%	\$51,400.00	\$143,050.00	\$194,450.00	\$84,950.00		\$33,000.00	\$47,500.00	\$29,000.00			
45	Debt			10.80%	\$219,646.00	\$2,033,282.00	\$2,252,928.00	\$1,508,488.00		\$249,869.00	\$377,183.00	\$117,388.00			
46	Deferred Charges			-76.83%	(\$399,019.00)	\$519,342.00	\$120,323.00	\$120,323.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$560,000.00	\$560,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	81.00	81.00	1.03%	\$226,956.92	\$22,128,584.00	\$22,355,540.92	\$15,430,573.00	\$57,029.92	\$1,000.00	\$2,383,269.00	\$519,396.00	\$1,863,236.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	97	\$37,088,000.00	1.67%	15A Public Schools	5	\$44,512,800.00	20.04%
2 Residential	3,920	\$1,835,488,500.00	82.69%	15B Other Schools			0.00%
3A/3B Farm	4	\$2,105,100.00	0.09%	15C Public Property	81	\$101,214,200.00	45.56%
4A Commercial	158	\$194,009,500.00	8.74%	15D Church and Charities	19	\$43,662,800.00	19.65%
4B Industrial	42	\$95,236,100.00	4.29%	15E Cemeteries & Graveyards			0.00%
4C Apartments	7	\$54,387,800.00	2.45%	15F Other Exempt	274	\$32,760,500.00	14.75%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,517,300.00	0.07%				
Total	4,229	\$2,219,832,300.00	100.00%	Total	379	\$222,150,300.00	100.00%
Average Ratio (%), Assessed to True Value		96.09%		Percentage of Exempt vs. Non-Exempt Properties 10.01%			
Equalized Valuation, Taxable Properties		\$2,310,159,537.93					
Total # of property tax appeals filed in 2018		County Tax Board	10.00				
		State Tax Court	18.00				
Number of 2018 County Tax Board decisions appealed to Tax Court			4.00				
Number of pending property tax appeals in State Tax Court			19.00				
Amount paid out by municipality for tax appeals in 2018			\$59,441.67				
Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2018 Total Tax Rate			
	# of Parcels	PILOT Billing/Revenue	Assessed Value				
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	1	\$133,332.00	\$8,444,300.00	\$202,325.43			
Total 5 Yr Exemptions/Abatements	1	133,332.00	8,444,300.00	202,325.43			

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	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body			0.00					
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,380,824.00	\$978,275.00		\$148,276.00	\$173,343.00	\$80,930.00
Police Officers (Including Superior Officers)	31.00		5,352,609.00	\$3,717,467.00	\$112,914.00	\$1,105,735.00	\$338,983.00	\$77,510.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	24.00		2,323,093.00	\$1,389,546.00	\$206,752.00	\$210,612.00	\$385,939.00	\$130,244.00
All Other Non-Union Employees not listed above	18.00		1,675,898.00	\$858,853.00	\$290,386.00	\$130,175.00	\$317,836.00	\$78,648.00
Totals	81.00	2.00	10,732,424.00	\$6,944,141.00	\$610,052.00	\$1,594,798.00	\$1,216,101.00	\$367,332.00

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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		19.00	\$11,559.48	\$219,630.12	20.00	\$11,047.80	\$220,956.00
Parent & Child		7.00	\$20,691.36	\$144,839.52	9.00	\$19,961.16	\$179,650.44
Employee & Spouse (or Partner)		23.00	\$23,118.96	\$531,736.08	20.00	\$22,285.08	\$445,701.60
Family		26.00	\$32,250.84	\$838,521.84	29.00	\$30,992.28	\$898,776.12
Employee Cost Sharing Contribution (enter as negative -)				(\$378,082.00)			(\$388,623.12)
Subtotal		75.00		\$1,356,645.56	78.00		\$1,356,461.04
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		9	\$6,228.48	\$56,056.32	9	\$9,893.22	\$89,038.98
Parent & Child		2	\$14,416.44	\$28,832.88	2	\$22,903.20	\$45,806.40
Employee & Spouse (or Partner)		16	\$12,462.60	\$199,401.60	15	\$22,510.05	\$337,650.75
Family		10	\$23,270.40	\$232,704.00	11	\$37,688.51	\$414,573.61
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		37.00		\$516,994.80	37.00		\$887,069.74
GRAND TOTAL		112.00		\$1,873,640.36	115.00		\$2,243,530.78

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

YES

USER FRIENDLY BUDGET SECTION

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

[illegible]

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

Gross Debt				Net Debt		Current Year				2020		2021		All Additional Future Years' Budgets	
Debt				Deductions		Debt		Budget		Budget		Budget		Years' Budgets	
Local School Debt		\$25,210,816.00		\$25,210,816.00		\$0.00		Utility Fund - Principal	\$435,000.00	\$450,000.00	\$465,000.00	\$6,070,000.00			
	Regional School Debt					\$0.00		Utility Fund - Interest	\$177,040.00	\$171,813.78	\$162,663.75	\$1,016,130.13			
Utility Fund Debt								Bond Anticipation Notes - Principal	\$299,000.00						
	Water	\$4,136,000.00		\$4,136,000.00		\$0.00		Bond Anticipation Notes - Interest	\$183,750.00						
Sewer		\$5,148,000.00		\$5,148,000.00		\$0.00		Bonds - Principal	\$1,055,000.00	\$1,090,000.00	\$1,120,000.00	\$2,345,000.00			
	Swim Pool	\$1,063,000.00		\$1,063,000.00		\$0.00		Bonds - Interest	\$103,138.00	\$81,687.50	\$59,587.50	\$49,481.25			
Solid Waste						\$0.00		Loans & Other Debt - Principal							
	0					\$0.00		Loans & Other Debt - Interest							
0						\$0.00		Total	\$2,252,928.00	\$1,793,501.28	\$1,807,251.25	\$9,480,611.38			
Municipal Purposes								Total Principal	\$1,789,000.00	\$1,540,000.00	\$1,585,000.00	\$8,415,000.00			
Debt Authorized		\$12,188,000.00			\$12,188,000.00			Total Interest	\$463,928.00	\$253,501.28	\$222,251.25	\$1,065,611.38			
Notes Outstanding		\$4,454,000.00			\$4,454,000.00			% of Total Current Year Budget	10.08%						
Bonds Outstanding		\$5,610,000.00			\$5,610,000.00										
Loans and Other Debt					\$0.00										
Total (Current Year)						\$57,809,816.00	\$35,557,816.00	\$22,252,000.00							
Population (2010 census)						12,053									
Per Capita Gross Debt						\$4,796.30									
Per Capita Net Debt						\$1,846.18									
3 Yr. Average Property Valuation						\$2,370,675,398.67									
Net Debt as % of 3 Year Avg Property Valuation						0.94%									

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			AA		
Year of Last Rating			2017		
Mark "X" if Municipality has no bond rating					
Sheet UFB-10					

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)
