

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	0.451	\$2,626,912.02	56.77%	\$8,187.23
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.034	\$192,854.00	4.17%	\$617.22
Regional School District			0.00%	\$0.00
County Purposes	0.263	\$1,530,959.11	33.08%	\$4,774.37
County Library	0.019	\$107,932.24	2.33%	\$344.92
County Board of Health			0.00%	\$0.00
County Open Space	0.029	\$168,846.01	3.65%	\$526.45
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	0.796	\$4,627,503.38	100.00%	\$14,450.20

Total Taxable Valuation as of October 1, 2018 \$578,721,189.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$1,815,351.34

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.451	0.476	5.54%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,626,912.02	\$2,753,585.16	4.82%	\$126,673.14

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,187.23	\$8,641.07	5.54%	\$453.84

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,753,585.16
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$230,000.00
Regional School District		
County Purposes	ESTIMATED	\$1,900,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,883,585.16
Revenue Anticipated, Excluding Tax Levy		2,926,571.99
Budget Appropriations, before Reserve for Uncollected Taxes		5,582,485.45
Total Non-Municipal Tax Levy		\$2,130,000.00
Amount to be Raised by Taxes - Before RUT		\$4,785,913.46
Reserve for Uncollected Taxes (RUT)		\$97,671.70
Total Amount to be Raised by Taxes		\$4,883,585.16
% of Tax Collections used to Calculate RUT		98.00%
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		4,584,909.54
Total Tax Levy, CY 2018		4,627,503.38
% of Taxes Collected, CY 2018		99.08%
Delinquent Taxes - December 31, 2018		\$34,125.99

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-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.88%	(\$3,000.00)	\$340,500.00	\$337,500.00	\$300,000.00		\$37,500.00					
08	Local Revenue	-1.84%	(\$39,926.88)	\$2,165,496.88	\$2,125,570.00	\$1,847,720.00		\$277,850.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$196,033.00	\$196,033.00	\$196,033.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-5.43%	(\$13,255.14)	\$244,255.14	\$231,000.00	\$231,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-34.50%	(\$2,011.82)	\$5,830.81	\$3,818.99	\$3,818.99							
08	Other Special Items	15.03%	\$42,330.00	\$281,670.00	\$324,000.00	\$324,000.00							
15	Receipts from Delinquent Taxes	38.02%	\$6,610.92	\$17,389.08	\$24,000.00	\$24,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.80%	\$75,038.57	\$2,678,546.59	\$2,753,585.16	\$2,753,585.16							
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	1.11%	\$65,785.65	\$5,929,721.50	\$5,995,507.15	\$5,680,157.15	\$0.00	\$315,350.00	\$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	Water-Sewer	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	Utility					
20	General Government	2.00	4.00	4.04%	\$19,600.00	\$484,650.00	\$504,250.00	\$504,250.00								
21	Land-Use Administration			18.52%	\$5,000.00	\$27,000.00	\$32,000.00	\$32,000.00								
22	Uniform Construction Code		1.00	37.52%	\$6,238.00	\$16,625.00	\$22,863.00	\$22,863.00								
23	Insurance			4.62%	\$40,298.00	\$872,702.00	\$913,000.00	\$913,000.00								
25	Public Safety	11.00		0.41%	\$5,638.18	\$1,361,280.81	\$1,366,918.99	\$1,363,100.00	\$3,818.99							
26	Public Works	6.00		5.82%	\$45,200.00	\$777,050.00	\$822,250.00	\$512,250.00			\$310,000.00					
27	Health and Human Services			-4.80%	(\$848.00)	\$17,673.00	\$16,825.00	\$16,825.00								
28	Parks and Recreation		110.00	5.11%	\$25,500.00	\$499,000.00	\$524,500.00	\$524,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-7.69%	(\$500.00)	\$6,500.00	\$6,000.00	\$6,000.00								
31	Utilities and Bulk Purchases			-2.63%	(\$4,800.00)	\$182,300.00	\$177,500.00	\$177,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$266.00		\$266.00	\$266.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.03%	\$45,584.00	\$504,566.00	\$550,150.00	\$548,800.00			\$1,350.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-1.84%	(\$4,329.00)	\$235,329.00	\$231,000.00	\$231,000.00								
43	Court and Public Defender	1.00	1.00	2.17%	\$2,200.00	\$101,600.00	\$103,800.00	\$103,800.00								
44	Capital			57.84%	\$59,000.00	\$102,000.00	\$161,000.00	\$161,000.00								
45	Debt			-4.94%	(\$22,361.93)	\$453,061.93	\$430,700.00	\$430,700.00								
46	Deferred Charges			132.08%	\$19,812.46	\$15,000.00	\$34,812.46	\$30,812.46			\$4,000.00					
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.65%	\$3,443.29	\$94,228.41	\$97,671.70	\$97,671.70								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		20.00	116.00	4.26%	\$244,941.00	\$5,750,566.15	\$5,995,507.15	\$5,676,338.16	\$3,818.99	\$0.00	\$315,350.00	\$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	8	\$5,252,300.00	0.91%
2 Residential	298	\$540,974,700.00	93.51%
3A/3B Farm	0		0.00%
4A Commercial	26	\$26,958,000.00	4.66%
4B Industrial	1	\$2,813,800.00	0.49%
4C Apartments	3	\$2,498,900.00	0.43%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	336	\$578,497,700.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$578,497,700.00

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

Amount paid out by municipality for tax appeals in 2018	
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	0	\$0.00	0.00%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	11	\$27,527,400.00	95.33%
15D Church and Charities	1	\$1,349,000.00	4.67%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	0		0.00%

Total	12	\$28,876,400.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	4.99%
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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

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		3.00	5,783.62	\$4,750.00		\$670.24		\$363.38
Supervisory Staff (Department Heads & Managers)	3.00	1.00	537,845.12	\$392,169.84		\$70,912.36	\$44,761.92	\$30,001.00
Police Officers (Including Superior Officers)	7.00		1,128,496.71	\$652,296.00	\$90,000.00	\$225,804.89	\$103,610.16	\$56,785.66
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	10.00	112.00	1,908,936.45	\$1,473,053.28		\$97,737.75	\$225,456.84	\$112,688.58
Totals	20.00	116.00	3,581,061.90	\$2,522,269.12	\$90,000.00	\$395,125.24	\$373,828.92	\$199,838.62

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	9.00	\$14,709.60	\$132,386.40	6.00	\$9,050.76	\$54,304.56
Parent & Child	2.00	\$23,702.88	\$47,405.76	1.00	\$16,200.72	\$16,200.72
Employee & Spouse (or Partner)	4.00	\$30,577.08	\$122,308.32	5.00	\$18,101.40	\$90,507.00
Family	5.00	\$38,287.08	\$191,435.40	6.00	\$25,251.36	\$151,508.16
Employee Cost Sharing Contribution (enter as negative -)			(\$119,706.96)			(\$81,541.99)
Subtotal	20.00		\$373,828.92	18.00		\$230,978.45
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	7	\$7,565.04	\$52,955.28	6	\$6,773.28	\$40,639.68
Parent & Child			\$0.00	1	\$10,301.52	\$10,301.52
Employee & Spouse (or Partner)	4	\$11,803.32	\$47,213.28	5	\$13,012.56	\$65,062.80
Family	3	\$20,685.60	\$62,056.80	2	\$39,577.56	\$79,155.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	14.00		\$162,225.36	14.00		\$195,159.12
GRAND TOTAL	34.00		\$536,054.28	32.00		\$426,137.57

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
NO

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		2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$10,800.00			
Water-Sewer	\$52,000.00	\$52,000.00	\$0.00	Bonds - Principal	\$175,000.00	\$180,000.00	\$190,000.00	\$4,500,000.00
0			\$0.00	Bonds - Interest	\$212,900.00	\$204,150.00	\$195,150.00	\$1,590,850.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$398,700.00	\$384,150.00	\$385,150.00	\$6,090,850.00
Municipal Purposes				Total Principal	\$175,000.00	\$180,000.00	\$190,000.00	\$4,500,000.00
Debt Authorized	\$1,164,251.31		\$1,164,251.31	Total Interest	\$223,700.00	\$204,150.00	\$195,150.00	\$1,590,850.00
Notes Outstanding	\$275,000.00		\$275,000.00	% of Total Current Year Budget	6.65%			
Bonds Outstanding	\$5,045,000.00		\$5,045,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$6,536,251.31	\$52,000.00	\$6,484,251.31					
Population (2010 census)	496							
Per Capita Gross Debt	\$13,177.93							
Per Capita Net Debt	\$13,073.09							
3 Yr. Average Property Valuation	\$612,799,594.00							
Net Debt as % of 3 Year Avg Property Valuation	1.06%							

Bond Rating		Moody's	Standard & Poors	Fitch
Rating				
Year of Last Rating				
Mark "X" if Municipality has no bond rating		X		

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)
