

[illegible]

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	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.594	\$2,511,805.49	16.31%	\$0.00	Municipal Purpose Tax	ACTUAL	\$2,511,704.90
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.015	\$63,339.75	0.41%	\$0.00	Municipal Open Space	ACTUAL	\$63,657.03
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.401	\$10,136,474.00	65.83%	\$0.00	Local School District	ESTIMATED	\$10,339,203.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.595	\$2,510,183.70	16.30%	\$0.00	County Purposes	ESTIMATED	\$2,579,443.00
County Library	0.039	\$164,525.66	1.07%	\$0.00	County Library	ESTIMATED	\$165,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$10,768.75	0.07%	\$0.00	County Open Space	ESTIMATED	\$11,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		\$15,670,007.93
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		1,024,859.26
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		3,303,081.16
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$13,158,303.03
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$15,436,524.93
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$233,483.12
Prior Year					Total Amount to be Raised by Taxes		\$15,670,008.05
Current Year					% of Tax Collections used to Calculate RUT		98.51%
% Change (+/-)					If % used exceeds the actual collection % then		
0.594					reference the statutory exception used		
Comparison - Municipal Purposes Tax Levy					Tax Collections - ACTUAL as of Prior Year		
Prior Year					Total Tax Revenue, Collections CY 2018		15,258,404.00
Current Year					Total Tax Levy, CY 2018		15,488,024.29
% Change (+/-)					% of Taxes Collected, CY 2018		98.52%
\$ Change (+/-)					Delinquent Taxes - December 31, 2018		\$184,952.92
\$2,511,805.49							
\$2,511,704.90							
0.00%							
(\$100.59)							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year							
Current Year							
% Change (+/-)							
\$ Change (+/-)							
\$0.00							
\$1,845.03							
#DIV/0!							
\$1,845.03							
Sheet UFB-1							

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	-10.20%	(\$56,000.00)	\$549,000.00	\$493,000.00	\$493,000.00							
08	Local Revenue	51.72%	\$25,500.00	\$49,300.00	\$74,800.00	\$74,800.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$207,871.00	\$207,871.00	\$207,871.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	4.79%	\$935.06	\$19,515.10	\$20,450.16	\$20,450.16							
08	Other Special Items	41.06%	\$30,588.71	\$74,499.39	\$105,088.10	\$105,088.10							
15	Receipts from Delinquent Taxes	19.24%	\$19,950.00	\$103,700.00	\$123,650.00	\$123,650.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.00%	(\$100.59)	\$2,511,805.49	\$2,511,704.90	\$2,511,704.90							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.50%	\$317.28	\$63,339.75	\$63,657.03		\$63,657.03						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.59%	\$21,190.46	\$3,579,030.73	\$3,600,221.19	\$3,536,564.16	\$63,657.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	S 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	4.00	14.00	2.95%	\$18,410.00	\$624,463.00	\$642,873.00	\$642,873.00								
21 Land-Use Administration	1.00		1.50%	\$1,068.00	\$70,980.00	\$72,048.00	\$72,048.00								
22 Uniform Construction Code			127.69%	\$5,746.00	\$4,500.00	\$10,246.00	\$10,246.00								
23 Insurance			-10.39%	(\$44,050.00)	\$424,000.00	\$379,950.00	\$379,950.00								
25 Public Safety			-6.29%	(\$7,650.00)	\$121,551.00	\$113,901.00	\$113,901.00								
26 Public Works	5.00		5.87%	\$42,885.00	\$730,097.00	\$772,982.00	\$772,982.00								
27 Health and Human Services			-21.46%	(\$1,000.00)	\$4,660.00	\$3,660.00	\$3,660.00								
28 Parks and Recreation			1.35%	\$1,600.28	\$118,619.75	\$120,220.03	\$56,563.00		\$63,657.03						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			0.00%	\$0.00	\$4,975.00	\$4,975.00	\$4,975.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$123,100.00	\$123,100.00	\$123,100.00								
32 Landfill / Solid Waste Disposal			0.28%	\$935.06	\$330,516.10	\$331,451.16	\$310,000.00	\$21,451.16							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			5.16%	\$7,815.00	\$151,505.00	\$159,320.00	\$159,320.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			1.86%	\$1,052.00	\$56,568.00	\$57,620.00	\$57,620.00								
43 Court and Public Defender			2.26%	\$63.00	\$2,786.00	\$2,849.00	\$2,849.00								
44 Capital			-2.50%	(\$7,500.00)	\$300,000.00	\$292,500.00	\$292,500.00								
45 Debt			-2.67%	(\$7,663.00)	\$286,706.00	\$279,043.00	\$279,043.00								
46 Deferred Charges			-100.00%	(\$19,140.88)	\$19,140.88	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			13.97%	\$28,620.00	\$204,863.00	\$233,483.00	\$233,483.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	10.00	14.00	0.59%	\$21,190.46	\$3,579,030.73	\$3,600,221.19	\$3,515,113.00	\$21,451.16	\$63,657.03	\$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	56	\$3,155,000.00	0.74%
2 Residential	1,173	\$366,194,900.00	86.29%
3A/3B Farm	276	\$30,431,000.00	7.17%
4A Commercial	25	\$17,449,300.00	4.11%
4B Industrial	2	\$7,150,000.00	1.68%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,532	\$424,380,200.00	100.00%

Average Ratio (%), Assessed to True Value	91.56%
Equalized Valuation, Taxable Properties	\$463,499,563.13

Total # of property tax appeals filed in 2018	County Tax Board	9.00
	State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2018	\$24,799.60
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,120,600.00	12.66%
15B Other Schools			0.00%
15C Public Property	63	\$12,868,800.00	31.82%
15D Church and Charities	11	\$21,894,200.00	54.14%
15E Cemeteries & Graveyards	4	\$556,100.00	1.38%
15F Other Exempt	7		0.00%
Total	86	\$40,439,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		9.53%	

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		5.00	30,490.00	\$7,750.00			\$21,244.00	\$1,496.00
Supervisory Staff (Department Heads & Managers)	3.00	2.00	501,897.00	\$358,349.00		\$50,563.00	\$59,511.00	\$33,474.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	7.00	7.00	580,766.00	\$371,587.00	\$71,928.00	\$50,328.00	\$46,404.00	\$40,519.00
Totals	10.00	14.00	1,113,153.00	\$737,686.00	\$71,928.00	\$100,891.00	\$127,159.00	\$75,489.00

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

YES

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	3.00	\$10,750.00	\$32,250.00	3.00	\$10,500.00	\$31,500.00
Parent & Child			\$0.00	1.00	\$20,100.00	\$20,100.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3.00	\$32,250.00	\$96,750.00	3.00	\$31,312.00	\$93,936.00
Employee Cost Sharing Contribution (enter as negative -)			(\$21,230.00)			(\$24,460.00)
Subtotal	6.00		\$107,770.00	7.00		\$121,076.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,000.00	\$22,000.00	1	\$21,372.00	\$21,372.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$770.00)			(\$748.00)
Subtotal	1.00		\$21,230.00	1.00		\$20,624.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	\$7,000.00	\$14,000.00	2	\$10,800.00	\$21,600.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$14,500.00	\$58,000.00	4	\$23,200.00	\$92,800.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						(\$114,400.00)
Subtotal	6.00		\$72,000.00	6.00		\$0.00
GRAND TOTAL	13.00		\$201,000.00	14.00		\$141,700.00

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
YES

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

				Current Year					2020	2021	All Additional Future
				Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$1,775,800.00	\$1,775,800.00	\$0.00	Utility Fund - Principal							
Regional School Debt			\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal							
Utility Fund Debt				Bond Anticipation Notes - Interest							
0			\$0.00	Bonds - Principal	\$175,000.00	\$175,000.00	\$175,000.00	\$298,000.00			
0			\$0.00	Bonds - Interest	\$37,998.75	\$30,123.75	\$22,248.76	\$19,997.50			
0			\$0.00	Loans & Other Debt - Principal	\$51,971.25	\$53,015.87	\$54,081.49	\$557,454.87			
0			\$0.00	Loans & Other Debt - Interest	\$14,071.90	\$13,027.28	\$11,961.66	\$56,212.70			
0			\$0.00								
0			\$0.00	Total	\$279,041.90	\$271,166.90	\$263,291.91	\$931,665.07			
Municipal Purposes				Total Principal	\$226,971.25	\$228,015.87	\$229,081.49	\$855,454.87			
Debt Authorized			\$0.00	Total Interest	\$52,070.65	\$43,151.03	\$34,210.42	\$76,210.20			
Notes Outstanding			\$0.00	% of Total Current Year Budget	7.75%						
Bonds Outstanding	\$823,000.00	\$16,499.39	\$806,500.61								
Loans and Other Debt	\$716,523.45		\$716,523.45								
Total (Current Year)	\$3,315,323.45	\$1,792,299.39	\$1,523,024.06								
Population (2010 census)	3,601										
Per Capita Gross Debt	\$920.67										
Per Capita Net Debt	\$422.94										
3 Yr. Average Property Valuation		\$463,053,656.33									
Net Debt as % of 3 Year Avg Property Valuation		0.33%									

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)
