

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.379	\$15,050,518.77	13.28%	\$1,759.65	Municipal Purpose Tax	ACTUAL	\$15,754,800.79
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ESTIMATED	
Municipal Open Space	0.030	\$1,190,016.00	1.05%	\$139.13	Municipal Open Space	ACTUAL	\$1,189,431.00
Fire Districts (avg. rate/total levies)	0.092	\$3,633,352.00	3.21%	\$426.64	Fire Districts (total levies)	ACTUAL	\$3,865,089.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$0.00
Local School District	0.000	\$0.00	0.00%	\$0.00	Local School District	ESTIMATED	\$0.00
Regional School District	1.621	\$64,304,828.00	56.74%	\$7,518.27	Regional School District	ESTIMATED	\$66,085,221.00
County Purposes	0.643	\$25,492,660.23	22.50%	\$2,980.50	County Purposes	ESTIMATED	\$25,692,660.25
County Library	0.065	\$2,578,720.50	2.28%	\$301.49	County Library	ESTIMATED	\$2,578,720.50
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.00
County Open Space	0.027	\$1,075,307.24	0.95%	\$125.72	County Open Space	ESTIMATED	\$1,075,307.22
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ESTIMATED	\$0.00
Total (Calendar Year 2018 Budget)	2.858	\$113,325,402.74	100.00%	\$13,251.40	Total ESTIMATED amount to be raised by taxes		\$116,241,229.76
Total Taxable Valuation as of October 1, 2018 <u>\$3,964,774,232.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$463,734.00</u>					Revenue Anticipated, Excluding Tax Levy		6,944,518.04
					Budget Appropriations, before Reserve for Uncollected Taxes		21,606,651.27
					Total Non-Municipal Tax Levy		\$100,486,428.97
					Amount to be Raised by Taxes - Before RUT		\$115,148,562.20
					Reserve for Uncollected Taxes (RUT)		\$1,092,667.56
					Total Amount to be Raised by Taxes		\$116,241,229.76
					% of Tax Collections used to Calculate RUT		99.06%
					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		112,786,407.96
					Total Tax Levy, CY 2018		113,717,095.68
					% of Taxes Collected, CY 2018		99.18%
					Delinquent Taxes - December 31, 2018		\$811,879.46

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

		% 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 Water	Utility ELSA Sewer	Utility SBRSA Sewer	Utility	Utility	Utility
08	Surplus	-26.82%	(\$556,462.28)	\$2,074,867.32	\$1,518,405.04	\$1,360,000.00	\$0.00		\$132,308.90	\$26,096.14			
08	Local Revenue	-1.02%	(\$30,255.09)	\$2,952,322.94	\$2,922,067.85	\$1,652,727.85		\$67,500.00	\$866,840.00	\$335,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,634,157.00	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	13.94%	\$65,694.08	\$471,373.53	\$537,067.61	\$537,067.61							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-55.55%	(\$804,281.00)	\$1,447,878.10	\$643,597.10	\$643,597.10							
08	Other Special Items	-24.66%	(\$165,908.84)	\$672,817.77	\$506,908.93	\$316,622.48	\$169,352.94	\$5,543.51	\$7,700.00	\$7,690.00			
15	Receipts from Delinquent Taxes	19.97%	\$133,218.96	\$667,127.04	\$800,346.00	\$800,346.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.81%	\$279,378.25	\$15,475,422.54	\$15,754,800.79	\$15,754,800.79							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	-0.27%	(\$3,200.99)	\$1,191,860.99	\$1,188,660.00		\$1,188,660.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.07%	(\$1,081,816.91)	\$26,587,827.23	\$25,506,010.32	\$22,699,318.83	\$1,358,012.94	\$73,043.51	\$1,006,848.90	\$368,786.14	\$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	\$ 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 Water	Utility ELSA Sewer	Utility SBRSA Sewer	Utility	Utility	Utility
General Government	10.00	6.00	-16.61%	(\$627,200.61)	\$3,776,224.47	\$3,149,023.86	\$1,730,092.42		\$118,400.00	\$48,345.00	\$959,757.60	\$292,428.84			
21 Land-Use Administration	4.00	0.00	9.37%	\$36,815.64	\$392,862.90	\$429,678.54	\$429,678.54								
22 Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23 Insurance			-0.96%	(\$26,761.53)	\$2,794,169.17	\$2,767,407.64	\$2,767,407.64								
25 Public Safety	36.50	4.68	-4.20%	(\$156,712.67)	\$3,729,318.15	\$3,572,605.48	\$3,572,605.48								
26 Public Works	25.00		-10.11%	(\$244,763.56)	\$2,420,750.54	\$2,175,986.98	\$2,175,986.98								
27 Health and Human Services	4.50	1.00	-3.55%	(\$14,357.91)	\$404,602.36	\$390,244.45	\$390,244.45								
28 Parks and Recreation	2.75	0.00	11.24%	\$26,343.53	\$234,468.66	\$260,812.19	\$260,812.19								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			-57.76%	(\$902,581.54)	\$1,562,523.15	\$659,941.61	\$659,941.61								
31 Utilities and Bulk Purchases			-3.54%	(\$20,000.00)	\$565,000.00	\$545,000.00	\$545,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			5.94%	\$111,076.64	\$1,870,799.00	\$1,981,875.64	\$1,981,875.64			\$0.00	\$0.00	\$0.00			
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	1.00	2.32	10.94%	\$78,549.58	\$717,749.03	\$796,298.61	\$796,298.61								
43 Court and Public Defender	4.00	2.00	0.37%	\$1,067.31	\$288,994.83	\$290,062.14	\$290,062.14								
44 Capital			13.73%	\$30,723.98	\$223,742.49	\$254,466.47	\$241,135.46			\$13,331.01					
45 Debt			6.89%	\$452,219.27	\$6,566,654.56	\$7,018,873.83	\$5,645,510.11		\$1,239,612.94	\$11,367.50	\$47,091.30	\$75,291.98			
46 Deferred Charges			877.52%	\$108,680.32	\$12,385.00	\$121,065.32	\$120,000.00				\$0.00	\$1,065.32			
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			3.15%	\$33,416.80	\$1,059,250.76	\$1,092,667.56	\$1,092,667.56								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	87.75	16.00	-4.18%	(\$1,113,484.75)	\$26,619,495.07	\$25,506,010.32	\$22,699,318.83	\$0.00	\$1,358,012.94	\$73,043.51	\$1,006,848.90	\$368,786.14	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	304	\$36,478,900.00	0.92%	15A Public Schools	17	\$60,659,000.00	12.05%
2 Residential	5,904	\$2,737,886,300.00	69.10%	15B Other Schools	4	\$11,395,600.00	2.26%
3A/3B Farm	880	\$273,214,470.00	6.90%	15C Public Property	247	\$203,443,200.00	40.42%
4A Commercial	179	\$499,877,600.00	12.62%	15D Church and Charities	106	\$225,575,200.00	44.82%
4B Industrial	24	\$404,962,100.00	10.22%	15E Cemeteries & Graveyards	12	\$2,251,500.00	0.45%
4C Apartments	7	\$4,551,600.00	0.11%	15F Other Exempt	22		0.00%
5A/5B Railroad	10		0.00%				
6A/6B Business Personal Property	1	\$5,228,162.00	0.13%				
Total	7,309	\$3,962,199,132.00	100.00%	Total	408	\$503,324,500.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
93.91%				12.70%			
Equalized Valuation, Taxable Properties							
\$4,219,145,066.55							
Total # of property tax appeals filed in 2018							
County Tax Board							
86.00							
State Tax Court							
11.00							
Number of 2018 County Tax Board decisions appealed to Tax Court							
0.00							
Number of pending property tax appeals in State Tax Court							
6.00							
Amount paid out by municipality for tax appeals in 2018							
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	0						
O Multiple Dwelling Abatement							
Total 5 Yr Exemptions/Abatements	0	0.00	0.00		0.00		

USER FRIENDLY BUDGET SECTION

[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	5.00	24,156.82	\$22,440.15				\$1,716.67
Supervisory Staff (Department Heads & Managers)	10.00		1,450,351.56	\$1,067,110.38		\$150,569.27	\$152,103.69	\$80,568.22
Police Officers (Including Superior Officers)	29.50		4,967,027.86	\$3,089,028.01	\$215,500.00	\$910,336.55	\$502,401.66	\$249,761.64
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	46.25	2.00	4,446,708.96	\$2,837,278.89	\$110,400.00	\$395,542.65	\$879,227.06	\$224,260.36
All Other Non-Union Employees not listed above	8.00	47.00	1,073,793.44	\$775,512.86	\$8,800.00	\$88,007.01	\$142,037.10	\$59,436.47
Totals	93.75	54.00	11,962,038.64	\$7,791,370.29	\$334,700.00	\$1,544,455.48	\$1,675,769.51	\$615,743.36

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	32.50	\$7,796.02	\$253,370.65	31.00	\$11,731.04	\$363,662.24
Parent & Child	4.00	\$16,659.60	\$66,638.40	4.00	\$22,943.40	\$91,773.60
Employee & Spouse (or Partner)	14.00	\$17,111.42	\$239,559.88	11.00	\$25,706.77	\$282,774.47
Family	44.75	\$24,801.92	\$1,109,885.92	44.50	\$35,978.04	\$1,601,022.78
Employee Cost Sharing Contribution (enter as negative -)			(\$629,072.72)			(\$656,926.59)
Subtotal	95.25		\$1,040,382.13	90.50		\$1,682,306.50
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	28	\$7,574.72	\$212,092.16	26	\$11,572.05	\$300,873.30
Parent & Child	2	\$17,117.88	\$34,235.76	2	\$24,227.34	\$48,454.68
Employee & Spouse (or Partner)	10	\$13,215.01	\$132,150.10	10	\$22,808.20	\$228,082.00
Family	1	\$2,288.29	\$2,288.29	1	\$40,231.20	\$40,231.20
Employee Cost Sharing Contribution (enter as negative -)			(\$67,415.62)			(\$74,283.60)
Subtotal	41.00		\$313,350.69	39.00		\$543,357.58
GRAND TOTAL	136.25		\$1,353,732.82	129.50		\$2,225,664.08

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)?

no

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

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			Deductions		Net Debt		Current Year Budget		2020 Budget		2021 Budget		All Additional Future Years' Budgets					
Local School Debt			\$0.00		\$0.00		\$0.00		Utility Fund - Principal		\$220,620.00		\$95,000.00		\$100,000.00		\$886,000.00	
Regional School Debt			\$40,122,296.43		\$40,122,296.43		\$0.00		Utility Fund - Interest		\$42,273.60		\$35,405.00		\$32,205.00		\$143,842.50	
									Bond Anticipation Notes - Principal		\$8,964,543.45							
Utility Fund Debt									Bond Anticipation Notes - Interest		\$252,145.57							
0			\$39,050.00		\$39,050.00		\$0.00		Bonds - Principal		\$4,495,000.00		\$4,610,000.00		\$4,615,000.00		\$36,555,000.00	
0			\$1,262,570.00		\$1,262,570.00		\$0.00		Bonds - Interest		\$1,742,207.52		\$1,561,807.52		\$1,386,107.52		\$6,265,386.39	
C			\$0.00		\$0.00		\$0.00		Loans & Other Debt - Principal		\$0.00		\$0.00		\$0.00		\$0.00	
0			\$0.00		\$0.00		\$0.00		Loans & Other Debt - Interest		\$0.00		\$0.00		\$0.00		\$0.00	
0			\$0.00		\$0.00		\$0.00											
0			\$0.00		\$0.00		\$0.00		Total		\$15,716,790.14		\$6,302,212.52		\$6,133,312.52		\$43,850,228.89	
<u>Municipal Purposes</u>																		
Debt Authorized			\$0.00		\$0.00		\$0.00		Total Principal		\$13,680,163.45		\$4,705,000.00		\$4,715,000.00		\$37,441,000.00	
Notes Outstanding			\$8,964,543.00		\$0.00		\$8,964,543.00		Total Interest		\$2,036,626.69		\$1,597,212.52		\$1,418,312.52		\$6,409,228.89	
Bonds Outstanding			\$50,275,000.00		\$10,901,742.00		\$39,373,258.00		% of Total Current Year Budget		61.62%							
Loans and Other Debt			\$156,892.74		\$0.00		\$156,892.74											
Total (Current Year)			\$100,820,352.17		\$52,325,658.43		\$48,494,693.74		Description				Debt Not Listed Above					
									Total Guarantees - Governmental		\$0.00		\$0.00		\$0.00		\$0.00	
									Total Guarantees - Other		\$0.00		\$0.00		\$0.00		\$0.00	
									Total Capital/Equipment Leases		\$0.00		\$0.00		\$0.00		\$0.00	
Population (2010 census)			17,304						Total Other		\$0.00		\$0.00		\$0.00		\$0.00	
Per Capita Gross Debt			\$5,826.42						Bond Rating		Moody's		Standard & Poors		Fitch			
Per Capita Net Debt			\$2,802.51						Rating				AAA					
									Year of Last Rating				2017					
3 Yr. Average Property Valuation					\$4,224,036,777.00				Mark "X" if Municipality has no bond rating									
Net Debt as % of 3 Year Avg Property Valuation					1.15%													

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)

<p>Notes for UFB Sheet 10</p> <p>Current Year Budget Debt includes debt for Open Spnce and 3 Utilities. These specific forms of debt are funded by an Open Space Levy and user rents in the caseof the utilities. As a result the calculated for "% of Total Current Year Budget" is inaccurate. To accurately calculate debt as a percentage of the Current Fund budget all amounts related to utility debt and open space debt must be removed.</p>	