



## 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>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.229	\$4,249,050.88	32.21%	\$0.00	Municipal Purpose Tax	ACTUAL	\$4,491,760.92
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.050	\$173,157.95	1.31%	\$0.00	Municipal Open Space	ACTUAL	\$173,540.99
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	1.780	\$6,151,221.00	46.64%	\$0.00	Local School District	ESTIMATED	\$6,274,245.42
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.672	\$2,320,863.56	17.60%	\$0.00	County Purposes	ESTIMATED	\$2,668,989.82
County Library	0.055	\$187,289.22	1.42%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$108,503.91	0.82%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>3.818</b>	<b>\$13,190,086.52</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$13,608,537.15</b>
Total Taxable Valuation as of <span style="float: right;">October 1, 2018</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">1,500,587.05</span>		
Current Year Average Residential Assessment <span style="float: right;">\$169,147.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">5,412,347.97</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$9,116,776.23</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$13,028,537.15</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$580,000.00</span>		
1.229	1.294	5.29%			Total Amount to be Raised by Taxes <span style="float: right;">\$13,608,537.15</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;">95.74%</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$4,249,050.88	\$4,491,760.92	5.71%	\$242,710.04		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u></b>					Total Tax Revenue, Collections CY 2018		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018		
\$0.00	\$2,188.76	#DIV/0!	\$2,188.76		% of Taxes Collected, CY 2018 <span style="float: right;">0.00%</span>		
<b>Sheet UFB-1</b>					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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-20.00%	(\$142,120.00)	\$710,720.00	\$568,600.00	\$460,000.00		\$108,600.00					
08	Local Revenue	-10.62%	(\$104,790.98)	\$986,290.98	\$881,500.00	\$206,500.00		\$675,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$351,858.00	\$351,858.00	\$351,858.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	100.00%	\$23,350.00	\$23,350.00	\$46,700.00	\$46,700.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-59.05%	(\$289,158.96)	\$489,688.01	\$200,529.05	\$200,529.05							
08	Other Special Items	-67.94%	(\$74,159.00)	\$109,159.00	\$35,000.00	\$35,000.00							
15	Receipts from Delinquent Taxes	-14.07%	(\$32,761.06)	\$232,761.06	\$200,000.00	\$200,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.15%	(\$52,199.51)	\$4,543,960.43	\$4,491,760.92	\$4,491,760.92							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.08%	(\$137.79)	\$173,678.78	\$173,540.99		\$173,540.99						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-8.82%</b>	<b>(\$671,977.30)</b>	<b>\$7,621,466.26</b>	<b>\$6,949,488.96</b>	<b>\$5,992,347.97</b>	<b>\$173,540.99</b>	<b>\$783,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	1.00	9.00	3.11%	\$13,421.00	\$431,661.00	\$445,082.00	\$419,126.00			\$25,956.00					
21		1.00	-34.17%	(\$15,671.00)	\$45,856.00	\$30,185.00	\$30,185.00								
22		1.00	129.81%	\$8,144.00	\$6,274.00	\$14,418.00	\$14,418.00								
23			9.70%	\$54,152.00	\$558,460.00	\$612,612.00	\$612,612.00								
25	15.00	3.00	-1.14%	(\$20,356.49)	\$1,789,988.49	\$1,769,632.00	\$1,737,632.00	\$32,000.00							
26	4.00		-2.86%	(\$36,883.95)	\$1,291,598.00	\$1,254,714.05	\$523,672.00	\$12,529.05		\$718,513.00					
27		2.00	4.72%	\$450.00	\$9,537.00	\$9,987.00	\$9,987.00								
28			89.14%	\$13,370.99	\$15,000.00	\$28,370.99	\$15,000.00		\$13,370.99						
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			#DIV/0!	\$0.00	\$0.00	\$0.00									
31			1.78%	\$2,100.00	\$117,900.00	\$120,000.00	\$120,000.00								
32			23.08%	\$1,122.48	\$4,863.52	\$5,986.00	\$5,986.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			11.49%	\$67,737.00	\$589,578.00	\$657,315.00	\$648,009.00			\$9,306.00					
37			#DIV/0!	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	3.00	2.00	10.72%	\$20,682.00	\$192,900.00	\$213,582.00	\$213,582.00								
44			-56.56%	(\$398,500.00)	\$704,500.00	\$306,000.00	\$306,000.00								
45			14.67%	\$87,748.25	\$597,947.75	\$685,696.00	\$495,701.00		\$160,170.00	\$29,825.00					
46			-33.96%	(\$85,301.96)	\$251,210.88	\$165,908.92	\$165,908.92								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			1.75%	\$10,000.00	\$570,000.00	\$580,000.00	\$580,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	23.00	18.00	-3.17%	(\$227,785.68)	\$7,177,274.64	\$6,949,488.96	\$5,947,818.92	\$44,529.05	\$173,540.99	\$783,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**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	131	\$4,534,175.00	1.30%
2 Residential	1,231	\$208,122,720.00	59.83%
3A/3B Farm	300	\$30,052,070.00	8.64%
4A Commercial	56	\$97,951,400.00	28.16%
4B Industrial	4	\$5,375,600.00	1.55%
4C Apartments	2	\$420,600.00	0.12%
5A/5B Railroad	41	\$787,300.00	0.23%
6A/6B Business Personal Property	1	\$625,409.00	0.18%
<b>Total</b>	<b>1,766</b>	<b>\$347,869,274.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	95.42%
Equalized Valuation, Taxable Properties	\$364,566,415.85

Total # of property tax appeals filed in 2018	County Tax Board	8.00
	State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		
		5.00

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	3	\$10,439,400.00	35.20%
15B Other Schools	1	\$1,270,000.00	4.28%
15C Public Property	85	\$10,773,900.00	36.33%
15D Church and Charities	6	\$3,532,500.00	11.91%
15E Cemeteries & Graveyards	1	\$80,000.00	0.27%
15F Other Exempt	19	\$3,559,100.00	12.00%
<b>Total</b>	<b>115</b>	<b>\$29,654,900.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 8.52%

**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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	9,378.56	\$8,704.00				\$674.56
Supervisory Staff (Department Heads & Managers)	2.00	2.00	318,589.23	\$240,494.88		\$22,400.00	\$37,056.00	\$18,638.35
Police Officers (Including Superior Officers)	14.00	1.00	2,283,170.06	\$1,442,122.00	\$120,000.00	\$421,986.60	\$177,997.00	\$121,064.46
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	4.00		534,535.15	\$331,175.00	\$69,956.00	\$46,364.50	\$55,952.00	\$31,087.65
All Other Non-Union Employees not listed above	3.00	10.00	259,612.98	\$240,940.12				\$18,672.86
<b>Totals</b>	<b>23.00</b>	<b>18.00</b>	<b>3,405,285.98</b>	<b>\$2,263,436.00</b>	<b>\$189,956.00</b>	<b>\$490,751.10</b>	<b>\$271,005.00</b>	<b>\$190,137.88</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	5.00	\$9,547.08	\$47,735.40	5.00	\$8,646.60	\$43,233.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6.00	\$19,167.48	\$115,004.88	5.00	\$17,359.68	\$86,798.40
Family	9.00	\$25,597.08	\$230,373.72	10.00	\$23,182.80	\$231,828.00
Employee Cost Sharing Contribution (enter as negative - )			(\$108,929.00)			(\$72,665.94)
Subtotal	20.00		\$284,185.00	20.00		\$289,193.46
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>	<b>20.00</b>		<b>\$284,185.00</b>	<b>20.00</b>		<b>\$289,193.46</b>

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)?**



**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	\$5,270,000.00	\$5,270,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$472,325.14		\$472,325.14			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<b>Municipal Purposes</b>						
Debt Authorized	\$57,038.74		\$57,038.74			
Notes Outstanding	\$490,600.00		\$490,600.00			
Bonds Outstanding	\$3,200,000.00	\$936,000.00	\$2,264,000.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$9,489,963.88</b>	<b>\$6,206,000.00</b>	<b>\$3,283,963.88</b>			
Population (2010 census)	3,339					
Per Capita Gross Debt	\$2,842.16					
Per Capita Net Debt	\$983.52					
3 Yr. Average Property Valuation		\$358,675,148.33				
Net Debt as % of 3 Year Avg Property Valuation		0.92%				
Utility Fund - Principal			\$9,922.50	\$10,348.68	\$10,793.18	\$441,300.38
Utility Fund - Interest			\$19,969.50	\$19,543.32	\$18,898.82	\$260,630.31
Bond Anticipation Notes - Principal			\$163,600.00			
Bond Anticipation Notes - Interest			\$0.00			
Bonds - Principal			\$460,000.00	\$480,000.00	\$495,000.00	\$1,765,000.00
Bonds - Interest			\$107,750.00	\$91,300.00	\$74,237.50	\$205,347.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$761,242.00</b>	<b>\$601,192.00</b>	<b>\$598,929.50</b>	<b>\$2,672,278.19</b>
Total Principal			\$633,522.50	\$490,348.68	\$505,793.18	\$2,206,300.38
Total Interest			\$127,719.50	\$110,843.32	\$93,136.32	\$465,977.81
% of Total Current Year Budget			10.95%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)

Health Benefits are partially self-funded. The self-funded portion is approximately \$118,000.
