

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	0.489	\$53,102,650.98	22.56%	\$2,172.04	Municipal Purpose Tax	ACTUAL	\$54,149,054.81						
Municipal Library	0.033	\$3,616,632.00	1.54%	\$146.58	Municipal Library	ACTUAL	\$3,703,380.00						
Municipal Open Space	0.020	\$2,172,982.76	0.92%	\$88.84	Municipal Open Space	ACTUAL	\$2,275,124.09						
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	1.348	\$146,436,252.00	62.21%	\$5,987.55	Local School District	ESTIMATED	\$149,364,977.04						
Regional School District			0.00%	\$0.00	Regional School District								
County Purposes	0.249	\$27,065,658.09	11.50%	\$1,106.01	County Purposes	ESTIMATED	\$30,668,779.05						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.028	\$3,001,772.35	1.28%	\$124.37	County Open Space								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2018 Budget)					2.167		\$235,395,948.18	100.00%	\$9,625.38	Total ESTIMATED amount to be raised by taxes	\$240,161,314.99		
Total Taxable Valuation as of October 1, 2018					\$11,375,620,448.00						Revenue Anticipated, Excluding Tax Levy	22,065,538.47	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				78,617,973.28
Current Year Average Residential Assessment					\$444,180.00						Total Non-Municipal Tax Levy		\$182,308,880.18
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$238,861,314.99
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$1,300,000.00
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$240,161,314.99
0.489					0.476		-2.66%						
Comparison - Municipal Purposes Tax Levy									% of Tax Collections used to Calculate RUT				99.46%
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$53,102,650.98					\$54,149,054.81		1.97%		\$1,046,403.83				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Tax Collections - ACTUAL as of Prior Year				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Total Tax Revenue, Collections CY 2018		237,165,388.77
\$2,172.04					\$2,114.30		-2.66%		(\$57.74)		Total Tax Levy, CY 2018		237,337,126.75
									% of Taxes Collected, CY 2018				99.93%
									Delinquent Taxes - December 31, 2018				\$576,037.94
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	5.71%	\$386,500.00	\$6,763,500.00	\$7,150,000.00	\$7,150,000.00							
08	Local Revenue	-10.31%	(\$529,594.36)	\$5,135,594.36	\$4,606,000.00	\$4,606,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,052,688.00	\$6,052,688.00	\$6,052,688.00							
08	Uniform Construction Code Fees	-9.39%	(\$191,765.00)	\$2,041,765.00	\$1,850,000.00	\$1,850,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	35.17%	\$117,162.73	\$333,137.27	\$450,300.00	\$450,300.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-73.31%	(\$342,088.61)	\$466,621.08	\$124,532.47	\$124,532.47							
08	Other Special Items	-0.24%	(\$4,352.37)	\$1,811,370.37	\$1,807,018.00	\$1,807,018.00							
15	Receipts from Delinquent Taxes	-50.05%	(\$25,050.38)	\$50,050.38	\$25,000.00	\$25,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.98%	(\$1,662,946.52)	\$55,812,001.33	\$54,149,054.81	\$54,149,054.81							
07	Minimum Library Tax	2.40%	\$86,748.00	\$3,616,632.00	\$3,703,380.00	\$3,703,380.00							
54	Open Space Levy Tax	3.86%	\$84,621.15	\$2,190,502.94	\$2,275,124.09		\$2,275,124.09						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.47%	(\$2,080,765.36)	\$84,273,862.73	\$82,193,097.37	\$79,917,973.28	\$2,275,124.09	\$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	\$ 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	37.00	19.00	5.51%	\$235,918.00	\$4,280,582.00	\$4,516,500.00	\$4,516,500.00								
21	Land-Use Administration	5.00	0.00	1.57%	\$7,729.00	\$491,595.00	\$499,324.00	\$499,324.00								
22	Uniform Construction Code	13.00	15.00	-5.64%	(\$75,469.00)	\$1,338,117.00	\$1,262,648.00	\$1,262,648.00								
23	Insurance			-1.97%	(\$235,112.00)	\$11,942,653.00	\$11,707,541.00	\$11,707,541.00								
25	Public Safety	126.00	116.00	1.91%	\$327,522.02	\$17,111,780.83	\$17,439,302.85	\$17,423,111.00	\$16,191.85							
26	Public Works	83.00	21.00	2.20%	\$355,817.37	\$16,199,649.71	\$16,555,467.08	\$16,479,626.46	\$75,840.62							
27	Health and Human Services	5.00	12.00	-4.16%	(\$22,704.00)	\$546,104.00	\$523,400.00	\$523,400.00								
28	Parks and Recreation	6.00	18.00	2.70%	\$15,205.00	\$564,119.00	\$579,324.00	\$546,824.00	\$32,500.00							
29	Education (including Library)	22.00	20.00	2.40%	\$86,748.00	\$3,616,632.00	\$3,703,380.00	\$3,703,380.00								
30	Unclassified			5.46%	\$65,905.09	\$1,207,500.00	\$1,273,405.09	\$850,000.00	\$20,000.00	\$403,405.09						
31	Utilities and Bulk Purchases			0.35%	\$10,000.00	\$2,889,600.00	\$2,899,600.00	\$2,899,600.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
36	Statutory Expenditures			8.08%	\$491,440.00	\$6,083,732.00	\$6,575,172.00	\$6,575,172.00								
37	Judgements			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
42	Shared Services			22.47%	\$198,706.00	\$884,457.00	\$1,083,163.00	\$1,083,163.00								
43	Court and Public Defender	9.00	2.00	3.14%	\$18,212.00	\$580,056.00	\$598,268.00	\$598,268.00								
44	Capital			83.52%	\$912,000.00	\$1,092,000.00	\$2,004,000.00	\$1,629,000.00		\$375,000.00						
45	Debt			21.68%	\$1,648,631.00	\$7,602,730.00	\$9,251,361.00	\$7,754,642.00		\$1,496,719.00						
46	Deferred Charges			0.62%	\$1,241.35	\$200,000.00	\$201,241.35	\$201,241.35								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.33%	\$100,000.00	\$1,200,000.00	\$1,300,000.00	\$1,300,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		306.00	223.00	5.31%	\$4,141,789.83	\$78,051,307.54	\$82,193,097.37	\$79,773,440.81	\$144,532.47	\$2,275,124.09	\$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	896	\$100,513,200.00	0.88%
2 Residential	22,674	\$9,973,023,100.00	87.67%
3A/3B Farm	219	\$136,899,100.00	1.20%
4A Commercial	584	\$1,032,842,100.00	9.08%
4B Industrial	2	\$6,211,500.00	0.05%
4C Apartments	11	\$112,519,300.00	0.99%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$13,612,148.00	0.12%
Total	24,387	\$11,375,620,448.00	100.00%

Average Ratio (%), Assessed to True Value	97.79%
Equalized Valuation, Taxable Properties	\$11,632,703,188.47

Total # of property tax appeals filed in 2018	County Tax Board	439.00
	State Tax Court	61.00
Number of 2018 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		92.00

Amount paid out by municipality for tax appeals in 2018	\$151,711.19
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	42	\$277,150,800.00	22.00%
15B Other Schools	9	\$42,840,600.00	3.40%
15C Public Property	620	\$599,429,400.00	47.58%
15D Church and Charities	189	\$187,335,200.00	14.87%
15E Cemeteries & Graveyards	23	\$39,080,900.00	3.10%
15F Other Exempt	154	\$114,058,600.00	9.05%
Total	1,037	\$1,259,895,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.08%	

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	3	\$0.00	\$4,371,100.00	\$94,721.74
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	0.00	4,371,100.00	94,721.74

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	21,605.00	\$20,000.00			\$0.00	\$1,605.00
Supervisory Staff (Department Heads & Managers)	29.00	2.00	4,004,193.73	\$2,804,895.05		\$395,770.69	\$578,435.16	\$225,092.83
Police Officers (Including Superior Officers)	112.00	17.00	20,221,407.91	\$12,412,243.52	\$852,800.00	\$3,657,888.17	\$2,233,956.48	\$1,064,519.74
Fire Fighters (Including Superior Officers)		6.00	25,277.85	\$19,900.00	\$3,500.00		\$0.00	\$1,877.85
All Other Union Employees not listed above	159.00	158.00	16,459,517.32	\$10,150,419.44	\$824,700.00	\$1,432,224.18	\$3,171,420.36	\$880,753.34
All Other Non-Union Employees not listed above	19.00	32.00	2,418,952.83	\$980,640.89		\$980,640.75	\$378,974.76	\$78,696.43
Totals	319.00	220.00	43,150,954.64	\$26,388,098.90	\$1,681,000.00	\$6,466,523.79	\$6,362,786.76	\$2,252,545.19

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	79.00	\$12,706.44	\$1,003,808.76	81.00	\$12,636.82	\$1,023,582.42
Parent & Child	19.00	\$22,204.80	\$421,891.20	16.00	\$22,090.81	\$353,452.96
Employee & Spouse (or Partner)	46.00	\$26,659.80	\$1,226,350.80	51.00	\$26,505.84	\$1,351,797.84
Family	110.00	\$33,008.64	\$3,630,950.40	98.00	\$32,805.77	\$3,214,965.46
Employee Cost Sharing Contribution (enter as negative -)			(\$1,350,000.00)			(\$1,300,000.00)
Subtotal	254.00		\$4,933,001.16	246.00		\$4,643,798.68
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	74	\$12,706.44	\$940,276.56	64	\$12,636.82	\$808,756.48
Parent & Child	4	\$22,204.80	\$88,819.20	4	\$22,090.81	\$88,363.24
Employee & Spouse (or Partner)	115	\$26,659.80	\$3,065,877.00	109	\$26,505.84	\$2,889,136.56
Family	34	\$33,008.64	\$1,122,293.76	38	\$32,805.77	\$1,246,619.26
Employee Cost Sharing Contribution (enter as negative -)			(\$15,000.00)			(\$5,000.00)
Subtotal	227.00		\$5,202,266.52	215.00		\$5,027,875.54
GRAND TOTAL	481.00		\$10,135,267.68	461.00		\$9,671,674.22

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)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
CWA WHITE COLLAR UNION	4114.77	\$748,202.60	X		
CWA BLUE COLLAR UNION	2941.76	\$573,147.79	X		
MANAGEMENT & EXEMPT	2290.61	\$928,498.11		X	
CWA WHITE & BLUE COLLAR SUPERVISORS' UNION	675.00	\$184,801.61	X		
CWA SCHOOL CROSSING GUARDS UNION	550.70	\$29,013.08	X		
CWA LIBRARY UNION	1650.69	\$222,568.47	X	LIBRARY	
POLICE BENEVOLENT ASSOCIATION (PBA)	2800.40	\$1,101,419.95	X		
SUPERIOR OFFICERS ASSOCIATION (SOA)	2239.88	\$1,211,166.84			
TOWNSHIP ADMINISTRATOR/PUBLIC SAFETY		\$50,000.00			X
TOWNSHIP ADMINISTRATOR/PUBLIC SAFETY	41.13	\$30,103.50			X
CHIEF OF POLICE		\$97,000.00			X
CHIEF OF POLICE	32.00	\$24,281.60			X
Totals	17336.94	\$5,200,203.55			
Total Funds Reserved as of end of 2018		\$2,054,013.35			
Total Funds Appropriated in 2019		\$500,000.00			

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						
Regional School Debt						
Utility Fund Debt						
0						
0						
0						
0						
0						
0						
Municipal Purposes						
Debt Authorized						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2010 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation						
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total						
Total Principal						
Total Interest						
% of Total Current Year Budget						
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			Aa2			
Year of Last Rating			2019			
Mark "X" if Municipality has no bond rating						
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)

<p>UFB-2 Anticipated Revenue Summary - It should be noted, that the comparison is current year anticipated to prior year realized. Simply put, that is comparing what is expected/needed this year to what was collected last year, not what was expected/needed in 2018.</p> <p>UFB-3 - Appropriations Summary - The prior year amount includes Solid Waste and Open Space budgeted amounts. Also, FCOA 30 Unclassified - Open Space Budget - is excess levy to be retained by Open Space for future years, as reflected in the budget document. The FT/PT counts are based on budgeted positions for 2019.</p> <p>UFB-5 - Tax Assessments - Amount paid for Tax Appeals taken from non-budget account in Edmunds system. There is no billing for the abatements because they are exempt for Fire Suppression Systems and Water/Sewer Facility Improvements.</p> <p>UFB-7 - Personnel Costs - Used updated pension contribution rates for the 2019 billing, per the Division of Pensions and Benefits website. The wages include total expected regular earnings, which includes longevity and stipends. The FT/PT counts are actual, taken directly from the eHR system.</p>		