

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	<u>\$11,375,620,448.00</u>			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		<u>\$444,180.00</u>			Total Non-Municipal Tax Levy		\$182,308,880.18
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$238,861,314.99
<u>Comparison - Municipal Purposes Tax Rate</u>					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%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		99.46%
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$53,102,650.98		\$54,149,054.81	1.97%	\$1,046,403.83			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					If % used exceeds the actual collection % then		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$2,172.04		\$2,114.30	-2.66%	(\$57.74)			
<u>Tax Collections - ACTUAL as of Prior Year</u>							
Total Tax Revenue, Collections CY 2018							237,165,388.77
Total Tax Levy, CY 2018							237,337,126.75
% of Taxes Collected, CY 2018							99.93%
Delinquent Taxes - December 31, 2018							\$576,037.94

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						
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	\$0.00

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

FCOA	Budgeted Positions		% 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
	Full-Time	Part-Time													
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	\$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	\$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	\$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

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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	896	\$100,513,200.00	0.88%	15A Public Schools	42	\$277,150,800.00	22.00%
2 Residential	22,674	\$9,973,023,100.00	87.67%	15B Other Schools	9	\$42,840,600.00	3.40%
3A/3B Farm	219	\$136,899,100.00	1.20%	15C Public Property	620	\$599,429,400.00	47.58%
4A Commercial	584	\$1,032,842,100.00	9.08%	15D Church and Charities	189	\$187,335,200.00	14.87%
4B Industrial	2	\$6,211,500.00	0.05%	15E Cemeteries & Graveyards	23	\$39,080,900.00	3.10%
4C Apartments	11	\$112,519,300.00	0.99%	15F Other Exempt	154	\$114,058,600.00	9.05%
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%	Total	1,037	\$1,259,895,500.00	100.00%
Average Ratio (%), Assessed to True Value		97.79%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$11,632,703,188.47		Non-Exempt Properties			11.08%
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					

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

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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)**

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

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

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.

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.

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.

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.