



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget									
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy							
Municipal Purpose Tax	0.338	\$10,457,372.38	15.67%	\$1,503.85	Municipal Purpose Tax	ACTUAL	\$10,669,375.00							
Municipal Library			0.00%	\$0.00	Municipal Library									
Municipal Open Space	0.050	\$1,543,980.22	2.31%	\$222.46	Municipal Open Space	ACTUAL	\$1,583,721.00							
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	1.373	\$42,411,810.00	63.56%	\$6,108.83	Local School District	ESTIMATED	\$43,260,046.00							
Regional School District			0.00%	\$0.00	Regional School District									
County Purposes	0.321	\$9,908,178.34	14.85%	\$1,428.21	County Purposes	ESTIMATED	\$9,968,000.00							
County Library	0.048	\$1,469,650.42	2.20%	\$213.56	County Library	ESTIMATED	\$1,478,000.00							
County Board of Health			0.00%	\$0.00	County Board of Health									
County Open Space	0.031	\$937,370.86	1.40%	\$1,379.27	County Open Space	ESTIMATED	\$950,000.00							
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)									
Total (Calendar Year 2018 Budget)					2.161		\$66,728,362.22	100.00%	\$10,856.18	Total ESTIMATED amount to be raised by taxes	\$67,909,142.00			
Total Taxable Valuation as of October 1, 2018					\$3,087,960,447.00						Revenue Anticipated, Excluding Tax Levy	9,776,216.63		
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				18,895,590.88	
Current Year Average Residential Assessment					\$444,926.00						Total Non-Municipal Tax Levy	\$57,239,767.00		
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$66,359,141.25	
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$1,551,416.70	
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$67,910,557.95	
0.338							-100.00%						% of Tax Collections used to Calculate RUT	97.72%
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used					
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year			
\$10,457,372.38					\$10,669,375.00		2.03%		\$212,002.62		Total Tax Revenue, Collections CY 2018			66,157,428.77
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Total Tax Levy, CY 2018				66,728,362.22	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2018			99.14%
\$1,503.85					\$0.00		-100.00%		(\$1,503.85)		Delinquent Taxes - December 31, 2018			\$570,933.45
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	-3.23%	(\$200,000.00)	\$6,200,000.00	\$6,000,000.00	\$4,500,000.00		\$1,500,000.00					
08	Local Revenue	-7.90%	(\$344,443.65)	\$4,361,443.65	\$4,017,000.00	\$1,116,000.00		\$2,901,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,028,491.00	\$3,028,491.00	\$3,028,491.00							
08	Uniform Construction Code Fees	-32.79%	(\$292,770.00)	\$892,770.00	\$600,000.00	\$600,000.00							
	<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	-28.44%	(\$42,409.33)	\$149,134.96	\$106,725.63	\$106,725.63							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-10.19%	(\$48,210.00)	\$473,210.00	\$425,000.00	\$425,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.03%	\$212,002.25	\$10,457,372.00	\$10,669,374.25	\$10,669,374.25							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	2.57%	\$39,740.98	\$1,543,980.22	\$1,583,721.20		\$1,583,721.20						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.49%	(\$676,089.75)	\$27,106,401.83	\$26,430,312.08	\$20,445,590.88	\$1,583,721.20	\$4,401,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v.	Current v. Prior	Appropriation	Appropriation for	Budget	Offsets	Budget					
				Prior Year	Year	for Service Type	Service Type								
						(Prior Year)	(Current Year)								
20	General Government			7.41%	\$229,696.08	\$3,098,238.00	\$3,327,934.08	\$2,857,089.00		\$470,845.08					
21	Land-Use Administration			0.00%	\$0.00	\$122,950.00	\$122,950.00	\$122,950.00							
22	Uniform Construction Code			0.19%	\$735.00	\$386,550.00	\$387,285.00	\$387,285.00							
23	Insurance			6.17%	\$152,000.00	\$2,465,000.00	\$2,617,000.00	\$2,517,000.00			\$100,000.00				
25	Public Safety			0.53%	\$22,015.63	\$4,186,633.45	\$4,208,649.08	\$4,123,200.00	\$85,449.08						
26	Public Works			5.61%	\$339,226.94	\$6,043,549.61	\$6,382,776.55	\$2,295,500.00	\$36,276.55	\$200,000.00	\$3,851,000.00				
27	Health and Human Services			3.81%	\$7,550.00	\$198,000.00	\$205,550.00	\$205,550.00							
28	Parks and Recreation			-9.80%	(\$24,495.00)	\$250,000.00	\$225,505.00	\$220,505.00	\$5,000.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
31	Utilities and Bulk Purchases			0.94%	\$5,000.00	\$531,000.00	\$536,000.00	\$486,000.00			\$50,000.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.94%	\$38,295.55	\$1,977,529.45	\$2,015,825.00	\$1,915,825.00			\$100,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender			-2.21%	(\$4,400.00)	\$199,100.00	\$194,700.00	\$194,700.00							
44	Capital			-18.98%	(\$541,133.93)	\$2,851,133.93	\$2,310,000.00	\$2,010,000.00			\$300,000.00				
45	Debt			3.08%	\$69,574.25	\$2,256,642.00	\$2,326,216.25	\$1,408,716.25		\$917,500.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,550,000.00	\$1,550,000.00	\$1,550,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		0.00	0.00	1.12%	\$294,064.52	\$26,141,326.44	\$26,435,390.96	\$20,319,320.25	\$126,725.63	\$1,588,345.08	\$4,401,000.00	\$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	115	\$5,536,500.00	0.17%
2 Residential	4,927	\$2,192,152,800.00	69.11%
3A/3B Farm	131	\$30,177,500.00	0.95%
4A Commercial	143	\$264,806,600.00	8.35%
4B Industrial	220	\$640,546,600.00	20.20%
4C Apartments	1	\$31,660,000.00	1.00%
5A/5B Railroad	11	\$2,324,000.00	0.07%
6A/6B Business Personal Property	2	\$4,580,000.00	0.14%
Total	5,550	\$3,171,784,000.00	100.00%

Average Ratio (%), Assessed to True Value	96.91%
Equalized Valuation, Taxable Properties	\$3,272,917,139.61

Total # of property tax appeals filed in 2018	County Tax Board	1.00
	State Tax Court	12.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		20.00

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	7	\$89,965,600.00	43.86%
15B Other Schools	5	\$11,850,200.00	5.78%
15C Public Property	109	\$78,055,700.00	38.05%
15D Church and Charities	16	\$7,185,400.00	3.50%
15E Cemeteries & Graveyards	2	\$198,700.00	0.10%
15F Other Exempt	54	\$17,871,100.00	8.71%
Total	193	\$205,126,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.47%
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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

## 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	86,337.64	\$42,148.00		\$5,057.76	\$31,283.00	\$7,848.88
Supervisory Staff (Department Heads & Managers)	12.00		1,720,644.55	\$1,245,836.00	\$10,000.00	\$149,500.32	\$158,886.00	\$156,422.23
Police Officers (Including Superior Officers)	26.00		4,333,254.29	\$2,734,561.00	\$60,000.00	\$765,677.08	\$379,084.00	\$393,932.21
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	50.00	3.00	4,831,089.91	\$3,060,191.00	\$110,000.00	\$367,222.92	\$854,486.00	\$439,189.99
All Other Non-Union Employees not listed above	4.00	5.00	314,673.04	\$198,670.00	\$5,000.00	\$23,840.40	\$58,556.00	\$28,606.64
Totals	92.00	13.00	11,285,999.43	\$7,281,406.00	\$185,000.00	\$1,311,298.48	\$1,482,295.00	\$1,025,999.95

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	20.00	\$11,565.00	\$231,300.00	25.00	\$11,222.00	\$280,550.00
Parent & Child	7.00	\$20,688.00	\$144,816.00	8.00	\$20,888.00	\$167,104.00
Employee & Spouse (or Partner)	27.00	\$23,112.00	\$624,024.00	27.00	\$22,445.00	\$606,015.00
Family	32.00	\$32,244.00	\$1,031,808.00	26.00	\$31,308.00	\$814,008.00
Employee Cost Sharing Contribution (enter as negative - )			(\$422,000.00)			(\$386,520.00)
Subtotal	86.00		\$1,609,948.00	86.00		\$1,481,157.00
<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	1	\$32,244.00	\$32,244.00	1	\$31,308.00	\$31,308.00
Employee Cost Sharing Contribution (enter as negative - )			\$967.00			\$925.00
Subtotal	1.00		\$33,211.00	1.00		\$32,233.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	20	\$10,296.00	\$205,920.00	19	\$11,842.00	\$224,998.00
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	20.00		\$205,920.00	19.00		\$224,998.00
GRAND TOTAL	107.00		\$1,849,079.00	106.00		\$1,738,388.00

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)?

yes
yes

Is prescription drug coverage provided by the SHBP (Yes or 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			Net Debt	Current Year Budget		2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$19,410,000.00	\$19,410,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$750,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$158,216.25			
0			\$0.00	Bonds - Principal	\$1,330,000.00	\$1,380,000.00	\$1,380,000.00	\$2,260,000.00
0			\$0.00	Bonds - Interest	\$308,597.00	\$232,497.50	\$169,947.50	\$148,260.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$2,546,813.25	\$1,612,497.50	\$1,549,947.50	\$2,408,260.00
Municipal Purposes								
Debt Authorized	\$2,836,000.00		\$2,836,000.00	Total Principal	\$2,080,000.00	\$1,380,000.00	\$1,380,000.00	\$2,260,000.00
Notes Outstanding	\$5,273,875.00		\$5,273,875.00	Total Interest	\$466,813.25	\$232,497.50	\$169,947.50	\$148,260.00
Bonds Outstanding	\$6,345,500.00		\$6,345,500.00	% of Total Current Year Budget	9.63%			
Loans and Other Debt			\$0.00					
Total (Current Year)			\$33,865,375.00	\$19,410,000.00	\$14,455,375.00			
Population (2010 census)			14,459					
Per Capita Gross Debt			\$2,342.17					
Per Capita Net Debt			\$999.75					
3 Yr. Average Property Valuation			\$3,140,135,910.00					
Net Debt as % of 3 Year Avg Property Valuation			0.46%					

## 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)
