



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					
Calendar Year	Calendar Year	% of	Avg Residential		
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		
Municipal Purpose Tax	0.563	\$6,521,393.88	24.27%	\$1,356.70	
Municipal Library			0.00%	\$0.00	
Municipal Open Space	0.040	\$463,534.59	1.73%	\$96.39	
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	
Other Special Districts (total levies)			0.00%	\$0.00	
Local School District	0.873	\$10,111,648.00	37.63%	\$2,103.73	
Regional School District	0.418	\$4,843,338.00	18.03%	\$1,007.28	
County Purposes	0.351	\$4,068,261.73	15.14%	\$845.83	
County Library	0.032	\$375,899.27	1.40%	\$77.11	
County Board of Health			0.00%	\$0.00	
County Open Space	0.042	\$485,436.20	1.81%	\$101.21	
Other County Levies (total)			0.00%	\$0.00	
Total (Calendar Year 2017 Budget)	2.319	\$26,869,511.67	100.00%	\$5,588.26	
Total Taxable Valuation as of		October 1, 2017	\$1,153,164,763.00		
(To be used to calculate the current year tax rate)			\$240,850.00		
Current Year Average Residential Assessment					
Prior Year to Current Year Comparison					
Comparison - Municipal Purposes Tax Rate					
Prior Year	Current Year	% Change (+/-)			
0.563	0.612	8.77%			
Comparison - Municipal Purposes Tax Levy					
Prior Year	Current Year	% Change (+/-)		\$ Change (+/-)	
\$6,521,393.88	\$7,061,746.93	8.29%		\$540,353.05	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					
Prior Year	Current Year	% Change (+/-)		\$ Change (+/-)	
\$1,356.70	\$1,474.92	8.71%		\$118.22	
Sheet UFB-1					

Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,061,746.93
Municipal Library		
Municipal Open Space	ACTUAL	\$461,265.91
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,400,000.00
Regional School District	ESTIMATED	\$5,000,000.00
County Purposes	ESTIMATED	\$4,150,000.00
County Library	ESTIMATED	\$385,000.00
County Board of Health		
County Open Space	ACTUAL	\$500,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$27,958,012.84
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		4,099,501.07
Total Non-Municipal Tax Levy		10,697,616.93
Amount to be Raised by Taxes - Before RUT		\$20,896,265.91
Reserve for Uncollected Taxes (RUT)		\$27,494,381.77
Total Amount to be Raised by Taxes		\$463,631.07
		\$27,958,012.84
% of Tax Collections used to Calculate RUT		
		98.34%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2017		26,487,476.42
Total Tax Levy, CY 2017		27,093,556.07
% of Taxes Collected, CY 2017		97.76%
Delinquent Taxes - December 31, 2017		
		\$414,555.07

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

PCOA		% 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	-27.57%	(\$317,000.00)	\$1,150,000.00	\$833,000.00	\$833,000.00							
08	Local Revenue	-11.25%	(\$169,509.63)	\$1,506,671.74	\$1,337,162.11	\$1,015,000.00	\$322,162.11						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$653,387.00	\$653,387.00	\$653,387.00							
08	Uniform Construction Code Fees	-12.05%	(\$41,098.80)	\$341,098.80	\$300,000.00	\$300,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	-9.09%	(\$32,768.77)	\$360,491.33	\$327,722.56	\$327,722.56							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-8.64%	(\$12,934.64)	\$149,680.15	\$136,745.51	\$65,391.51	\$71,354.00						
08	Other Special Items	32.38%	\$165,260.94	\$510,444.60	\$675,705.54	\$605,000.00	\$70,705.54						
15	Receipts from Delinquent Taxes	52.67%	\$103,501.48	\$196,498.52	\$300,000.00	\$300,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	6.47%	\$428,995.91	\$6,632,751.02	\$7,061,746.93	\$7,061,746.93							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-1.24%	(\$5,802.78)	\$467,068.69	\$461,265.91		\$461,265.91						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.99%	\$118,643.71	\$11,968,091.85	\$12,086,735.56	\$11,161,248.00	\$925,487.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

PCOA	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	19.00	18.00	9.79%	\$94,843.17	\$68,734.39	\$1,063,577.76	\$678,058.00		\$385,519.76					
21	Land-Use Administration			-9.17%	(\$1,000.00)	\$10,901.00	\$9,901.00								
22	Uniform Construction Code	2.00	2.00	-5.63%	(\$12,920.52)	\$229,695.36	\$216,774.84								
23	Insurance			8.28%	\$104,285.61	\$12,610,031.70	\$1,364,317.31								
25	Public Safety	23.00	3.00	3.64%	\$141,895.25	\$3,898,055.63	\$4,039,953.88	\$4,033,811.33	\$6,142.55						
26	Public Works	18.00	1.00	-3.34%	(\$35,174.57)	\$1,055,121.57	\$1,016,947.00	\$1,016,947.00							
27	Health and Human Services			0.68%	\$300.00	\$44,700.00	\$44,700.00								
28	Parks and Recreation	2.00	1.00		\$0.00	\$0.00	\$0.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			-44.83%	(\$9,750.00)	\$21,751.00	\$12,001.00	\$12,001.00							
31	Utilities and Bulk Purchases			-1.85%	(\$6,200.00)	\$338,200.00	\$329,000.00	\$329,000.00							
32	Landfill / Solid Waste Disposal			-12.80%	(\$44,605.94)	\$348,554.90	\$303,948.96	\$287,000.00	\$16,948.96						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			11.65%	\$148,607.59	\$1,272,785.41	\$1,421,393.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			-9.15%	(\$33,017.44)	\$369,740.00	\$327,722.56	\$327,722.56							
43	Court and Public Defender	5.00	4.00	3.80%	\$12,193.18	\$321,377.83	\$333,371.00	\$333,371.00							
44	Capital			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00							
45	Debt			-4.07%	(\$46,656.41)	\$1,146,153.59	\$1,099,496.18	\$599,528.38	\$39,967.80						
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-13.16%	(\$70,261.98)	\$533,892.03	\$463,631.07								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		61.00	29.00	2.05%	\$242,537.94	\$11,844,197.62	\$12,086,735.56	\$11,093,456.49	\$67,291.51	\$925,487.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	93	\$12,820,000.00	1.11%
2 Residential	3,169	\$763,253,000.00	66.29%
3A/3B Farm	71	\$5,549,700.00	0.48%
4A Commercial	117	\$185,055,200.00	16.07%
4B Industrial	22	\$184,676,100.00	16.04%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,472	\$1,151,354,000.00	100.00%

Average Ratio (%), Assessed to True Value

96.54%

Equalized Valuation, Taxable Properties

\$1,192,618,603.69

Total # of property tax appeals filed in 2017	County Tax Board	38.00
	State Tax Court	14.00
Number of 2017 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		17.00
Amount paid out by municipality for tax appeals in 2017		\$181,509,201

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$67,654,800.00	30.49%
15B Other Schools	1	\$5,606,900.00	2.53%
15C Public Property	66	\$92,444,300.00	41.66%
15D Church and Charities	24	\$31,964,200.00	14.40%
15E Cemeteries & Graveyards	3	\$497,700.00	0.22%
15F Other Exempt	53	\$23,732,100.00	10.69%
Total	152	\$221,900,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties  
19.27%

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 2017 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

Sheet UFB-6C

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	19,969.08	\$18,550.00	\$0.00	\$0.00	\$0.00	\$1,419.08
Supervisory Staff (Department Heads & Managers)	2.00		244,033.36	\$188,571.00	\$0.00	\$23,571.38	\$17,465.29	\$14,425.69
Police Officers (Including Superior Officers)	23.00	3.00	3,233,406.49	\$2,273,739.33	\$122,960.00	\$284,217.42	\$378,548.69	\$173,941.06
Fire Fighters (Including Superior Officers)	15.00	15.00	1,665,467.39	\$1,096,109.00	\$35,000.00	\$137,013.63	\$313,492.43	\$83,852.34
All Other Union Employees not listed above	21.00		1,652,184.89	\$1,109,186.84	\$20,000.00	\$138,648.36	\$299,496.90	\$84,852.79
All Other Non-Union Employees not listed above		6.00	237,018.39	\$220,175.00	\$0.00	\$0.00	\$0.00	\$16,843.39
Totals	61.00	29.00	7,052,079.60	\$4,906,331.17	\$177,960.00	\$583,450.77	\$1,009,003.31	\$375,334.35

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	18.00	\$9,269.80	\$166,856.40	17.00	\$11,710.38	\$199,076.46		
Parent & Child	5.00	\$15,849.33	\$79,246.65	7.00	\$19,857.54	\$139,002.78		
Employee & Spouse (or Partner)	6.00	\$21,698.47	\$130,190.82	6.00	\$24,188.52	\$145,131.12		
Family	24.00	\$24,260.03	\$582,240.72	21.00	\$31,917.36	\$670,264.56		
Employee Cost Sharing Contribution (enter as negative - )								
Subtotal	53.00		\$958,534.59	51.00		\$1,153,474.92		
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	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 - )			(\$246,033.53)			(\$183,709.45)		
Subtotal	0.00		(\$246,033.53)	0.00		(\$183,709.45)		
GRAND TOTAL	53.00		\$712,501.06	51.00		\$969,765.47		

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)?

Yes
No

## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

[illegible]

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

Gross Debt			Deductions		Net Debt		Current Year 2019 2020 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$3,485,000.00		\$3,485,000.00			\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,469,896.56		\$3,469,896.56			\$0.00	Utility Fund - Interest				
Utility Fund Debt							Bond Anticipation Notes - Principal				
0						\$0.00	Bond Anticipation Notes - Interest	\$54,412.18			
0						\$0.00	Bonds - Principal	\$475,000.00	\$485,000.00	\$495,000.00	\$2,090,000.00
0						\$0.00	Bonds - Interest	\$66,894.00	\$57,887.50	\$48,087.50	\$88,818.75
0						\$0.00	Loans & Other Debt - Principal				
0						\$0.00	Loans & Other Debt - Interest				
0						\$0.00	Total	\$596,306.18	\$542,887.50	\$543,087.50	\$2,178,818.75
Municipal Purposes							Total Principal	\$475,000.00	\$485,000.00	\$495,000.00	\$2,090,000.00
Debt Authorized	\$495.33		\$0.33			\$495.00	Total Interest	\$121,306.18	\$57,887.50	\$48,087.50	\$88,818.75
Notes Outstanding	\$2,418,319.00		\$1,634,569.00			\$783,750.00	% of Total Current Year Budget	4.93%			
Bonds Outstanding	\$3,545,000.00					\$3,545,000.00	Debt Not Listed Above				
Loans and Other Debt						\$0.00	Description				
Total (Current Year)	\$12,918,710.89		\$8,589,465.89			\$4,329,245.00	Total Guarantees - Governmental				
							Total Guarantees - Other				
Population (2010 census)	8,813						Total Capital/Equipment Leases				
							Total Other				
Per Capita Gross Debt	\$1,465.87						Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$491.23						Rating	Aa3			
3 Yr. Average Property Valuation	\$1,190,787,560.33						Year of Last Rating	2015			
Net Debt as % of 3 Year Avg Property Valuation	0.36%						Mark "X" if Municipality has no bond rating				

### 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)
