



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.622	\$7,233,435.67	25.79%	\$1,500.93	Municipal Purpose Tax	ACTUAL	\$7,548,785.88
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$464,888.89	1.66%	\$0.00	Municipal Open Space	ACTUAL	\$466,304.19
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	0.926	\$10,758,067.00	38.36%	\$2,232.29	Local School District	ESTIMATED	\$11,000,000.00
Regional School District	0.411	\$4,775,683.00	17.03%	\$990.95	Regional School District	ESTIMATED	\$5,000,000.00
County Purposes	0.350	\$4,069,366.39	14.51%	\$844.39	County Purposes	ESTIMATED	\$4,250,000.00
County Library	0.033	\$380,290.05	1.36%	\$78.91	County Library	ESTIMATED	\$400,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$362,633.86	1.29%	\$75.25	County Open Space	ESTIMATED	\$400,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.413	\$28,044,364.86	100.00%	\$5,722.71	Total ESTIMATED amount to be raised by taxes		\$29,065,090.07
Total Taxable Valuation as of October 1, 2019					Revenue Anticipated, Excluding Tax Levy		4,289,701.12
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		11,338,487.29
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$21,516,304.19
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$28,565,090.36
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$499,999.71
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$29,065,090.07
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		98.28%
Sheet UFB-1					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		27,969,527.54
					Total Tax Levy, CY 2019		28,423,989.00
					% of Taxes Collected, CY 2019		98.40%
					Delinquent Taxes - December 31, 2019		\$376,035.52

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	-3.27%	(\$37,000.00)	\$1,130,500.00	\$1,093,500.00	\$1,093,500.00							
08	Local Revenue	-12.00%	(\$154,554.77)	\$1,287,871.93	\$1,133,317.16	\$1,055,000.00	\$78,317.16						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$653,387.00	\$653,387.00	\$653,387.00							
08	Uniform Construction Code Fees	-1.78%	(\$3,433.89)	\$193,433.89	\$190,000.00	\$190,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.33%	\$923.70	\$283,088.06	\$284,011.76	\$284,011.76							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-49.57%	(\$145,019.34)	\$292,580.70	\$147,561.36	\$63,802.36	\$83,759.00						
08	Other Special Items	-22.18%	(\$213,788.40)	\$963,788.40	\$750,000.00	\$750,000.00	\$0.00						
15	Receipts from Delinquent Taxes	-13.16%	(\$30,315.39)	\$230,315.39	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.00%	\$243.66	\$7,548,542.22	\$7,548,785.88	\$7,548,785.88							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-1.06%	(\$4,989.47)	\$471,293.66	\$466,304.19		\$466,304.19						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.50%	(\$587,933.90)	\$13,054,801.25	\$12,466,867.35	\$11,838,487.00	\$628,380.35	\$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			16.52%	\$161,019.35	\$974,509.00	\$1,135,528.35	\$714,083.00		\$421,445.35						
21	Land-Use Administration			43.47%	\$3,000.00	\$6,901.00	\$9,901.00	\$9,901.00								
22	Uniform Construction Code			7.34%	\$15,400.00	\$209,850.00	\$225,250.00	\$225,250.00								
23	Insurance			7.89%	\$103,533.00	\$1,312,978.31	\$1,416,511.31	\$1,416,511.31								
25	Public Safety			7.98%	\$316,656.32	\$3,966,236.68	\$4,282,893.00	\$4,282,893.00	\$0.00							
26	Public Works			11.04%	\$108,934.72	\$986,465.28	\$1,095,400.00	\$1,095,400.00	\$0.00							
27	Health and Human Services			21.23%	\$10,000.00	\$47,100.00	\$57,100.00	\$10,000.00	\$47,100.00							
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$3,001.00	\$3,001.00	\$3,001.00								
31	Utilities and Bulk Purchases			-6.70%	(\$24,000.00)	\$358,000.00	\$334,000.00	\$334,000.00								
32	Landfill / Solid Waste Disposal			-6.31%	(\$22,041.22)	\$349,143.58	\$327,102.36	\$308,000.00	\$19,102.36							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.64%	\$24,610.00	\$1,502,225.00	\$1,526,835.00	\$1,526,835.00								
37	Judgements			-100.00%	(\$325,000.00)	\$325,000.00	\$0.00	\$0.00								
42	Shared Services			0.33%	\$923.70	\$283,088.06	\$284,011.76	\$284,011.76								
43	Court and Public Defender			32.93%	\$88,566.38	\$268,933.62	\$357,500.00	\$357,500.00	\$0.00							
44	Capital			-100.00%	(\$183,500.00)	\$183,500.00	\$0.00	\$0.00		\$0.00						
45	Debt			-8.60%	(\$85,623.87)	\$995,908.87	\$910,285.00	\$703,350.00		\$206,935.00						
46	Deferred Charges			#DIV/0!	\$1,548.86	\$0.00	\$1,548.86	\$1,548.86								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			7.99%	\$36,998.35	\$463,001.36	\$499,999.71	\$499,999.71								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	1.89%	\$231,025.59	\$12,235,841.76	\$12,466,867.35	\$11,772,284.64	\$66,202.36	\$628,380.35	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	96	\$12,531,400.00	1.07%
2 Residential	3,154	\$760,335,830.00	65.22%
3A/3B Farm	71	\$7,902,400.00	0.68%
4A Commercial	115	\$181,459,900.00	15.57%
4B Industrial	24	\$201,703,900.00	17.30%
4C Apartments	0		0.00%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$1,827,038.00	0.16%
Total	3,461	\$1,165,760,468.00	100.00%
Average Ratio (%), Assessed to True Value		94.92%	
Equalized Valuation, Taxable Properties		\$1,228,150,514.12	
Total # of property tax appeals filed in 2019		County Tax Board	20.00
		State Tax Court	14.00
Number of 2019 County Tax Board decisions appealed to Tax Court		9.00	
Number of pending property tax appeals in State Tax Court		23.00	
Amount paid out by municipality for tax appeals in 2019		\$59,200.99	

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$67,654,800.00	26.30%
15B Other Schools	1	\$5,606,900.00	2.18%
15C Public Property	65	\$92,199,400.00	35.84%
15D Church and Charities	24	\$32,105,900.00	12.48%
15E Cemeteries & Graveyards	3	\$497,700.00	0.19%
15F Other Exempt	72	\$59,206,670.00	23.01%
Total	170	\$257,271,370.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 22.07%			

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 2019 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

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	0.00	5.00	22,606.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$1,606.50
Supervisory Staff (Department Heads & Managers)	8.00	0.00	986,278.56	\$705,545.71	\$3,000.00	\$115,356.72	\$107,359.32	\$55,016.81
Police Officers (Including Superior Officers)	24.00	2.00	3,599,752.17	\$2,335,578.53	\$144,467.64	\$572,118.38	\$357,864.40	\$189,723.51
Fire Fighters (Including Superior Officers)	18.00	21.00	1,694,880.24	\$980,000.00	\$85,000.00	\$280,009.44	\$268,398.30	\$81,472.50
All Other Union Employees not listed above	16.00	0.00	1,227,965.36	\$859,798.64	\$15,000.00	\$125,205.68	\$161,038.94	\$66,922.10
All Other Non-Union Employees not listed above		9.00	406,757.14	\$377,851.50	\$0.00	\$0.00	\$0.00	\$28,905.64
Totals	66.00	37.00	7,938,239.47	\$5,279,774.38	\$247,467.64	\$1,092,690.22	\$894,660.96	\$423,647.06

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	17.00	\$15,586.53	\$264,971.01	14.00	\$12,462.06	\$174,468.84
Parent & Child	6.00	\$18,697.71	\$112,186.26	5.00	\$18,153.12	\$90,765.60
Employee & Spouse (or Partner)	7.00	\$26,466.22	\$185,263.54	5.00	\$25,695.36	\$128,476.80
Family	20.00	\$30,063.02	\$601,260.40	22.00	\$33,875.82	\$745,268.04
Employee Cost Sharing Contribution (enter as negative -)			(\$269,020.32)			(\$269,411.47)
Subtotal	50.00		\$894,660.89	46.00		\$869,567.81
<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			\$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
GRAND TOTAL	50.00		\$894,660.89	46.00		\$869,567.81

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

NO

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FULLTIME EMPLOYEES OTHER THAN POLICE AND FIRE	6634.55	\$121,298.88	X		x
POLICE	5599.80	\$134,347.49	X		x
FIRE/EMS	391.69	\$83,537.48	X		x
	* Listed as hours of 12/31/2019				
Totals	12626.04	\$339,183.85			
Total Funds Reserved as of end of 2019		\$163,049.22			
Total Funds Appropriated in 2020		\$1.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2021 Budget 2022 Budget All Additional Future Years' Budgets				
Local School Debt	\$2,600,000.00	\$2,600,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$8,681,107.32	\$8,681,107.32	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$495,000.00	\$505,000.00	\$515,000.00	\$1,070,000.00
0			\$0.00	Bonds - Interest	\$48,087.50	\$38,087.50	\$27,887.50	\$22,843.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$543,087.50	\$543,087.50	\$542,887.50	\$1,092,843.75
Municipal Purposes								
Debt Authorized	\$495.33	\$0.33	\$495.00	Total Principal	\$495,000.00	\$505,000.00	\$515,000.00	\$1,070,000.00
Notes Outstanding	\$3,712,636.00	\$767,087.00	\$2,945,549.00	Total Interest	\$48,087.50	\$38,087.50	\$27,887.50	\$22,843.75
Bonds Outstanding	\$2,585,000.00		\$2,585,000.00	% of Total Current Year Budget	4.36%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$17,579,238.65	\$12,048,194.65	\$5,531,044.00					
Population (2010 census)	8,813							
Per Capita Gross Debt	\$1,994.69							
Per Capita Net Debt	\$627.60							
3 Yr. Average Property Valuation	\$1,205,575,342.67							
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)
