

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			
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.791	\$11,201,613.00	20.58%	\$1,653.19	Municipal Purpose Tax	ACTUAL	\$11,273,977.98
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.022	\$325,000.00	0.60%	\$45.98	Municipal Open Space	ACTUAL	\$325,000.00
Fire Districts (avg. rate/total levies)	0.161	\$2,265,471.00	4.16%	\$0.00	Fire Districts (total levies)	ACTUAL	\$2,264,811.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.422	\$34,275,523.00	62.96%	\$5,061.98	Local School District	ESTIMATED	\$35,132,411.08
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.381	\$5,385,724.21	9.89%	\$796.29	County Purposes	ESTIMATED	\$5,547,295.94
County Library	0.036	\$503,312.90	0.92%	\$75.24	County Library	ESTIMATED	\$518,412.29
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$479,957.79	0.88%	\$71.06	County Open Space	ESTIMATED	\$494,356.52
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.847	\$54,436,601.90	100.00%	\$7,703.74	Total ESTIMATED amount to be raised by taxes		\$55,556,264.81
Total Taxable Valuation as of	October 1, 2019	\$1,425,281,690.00			Revenue Anticipated, Excluding Tax Levy		6,818,074.99
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		15,803,446.59
Current Year Average Residential Assessment		\$212,000.00			Total Non-Municipal Tax Levy		\$44,282,286.83
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$53,267,658.43
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$2,288,931.51
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$55,556,589.94
	0.791	0.791	0.00%		% of Tax Collections used to Calculate RUT		95.88%
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
	\$11,201,613.00	\$11,273,977.98	0.65%	\$72,364.98	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019		54,152,605.03
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2019		54,715,715.25
	\$1,653.19	\$1,676.92	1.44%	\$23.73	% of Taxes Collected, CY 2019		98.97%
					Delinquent Taxes - December 31, 2019		\$538,185.40

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	35.95%	\$1,734,000.00	\$4,823,000.00	\$6,557,000.00	\$4,000,000.00		\$2,557,000.00					
08	Local Revenue	-13.62%	(\$636,167.27)	\$4,672,167.27	\$4,036,000.00	\$326,000.00		\$3,710,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,279,101.00	\$1,279,101.00	\$1,279,101.00							
08	Uniform Construction Code Fees	-51.51%	(\$159,356.00)	\$309,356.00	\$150,000.00	\$150,000.00							
Special Revenue Items w/ Prior Written Consent													
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	-42.55%	(\$308,876.24)	\$725,880.23	\$417,003.99	\$417,003.99							
08	Other Special Items	16.47%	\$49,000.00	\$297,600.00	\$346,600.00	\$346,600.00							
15	Receipts from Delinquent Taxes	-54.51%	(\$359,485.20)	\$659,485.20	\$300,000.00	\$300,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-13.80%	(\$1,804,429.85)	\$13,078,407.83	\$11,273,977.98	\$11,273,977.98							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$325,000.00	\$325,000.00		\$325,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.68%	(\$1,485,314.56)	\$26,169,997.53	\$24,684,682.97	\$18,092,682.97	\$325,000.00	\$6,267,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference 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	21.00	6.00	-3.77%	(\$141,874.00)	\$3,768,063.00	\$3,626,189.00	\$979,912.00			\$2,646,277.00					
21	Land-Use Administration	1.00	1.00	2.77%	\$4,200.00	\$151,500.00	\$155,700.00	\$155,700.00								
22	Uniform Construction Code	3.00	4.00	14.70%	\$40,912.00	\$278,388.00	\$319,300.00	\$319,300.00								
23	Insurance			0.21%	\$3,671.00	\$1,744,798.00	\$1,748,469.00	\$1,748,469.00								
25	Public Safety	33.00	8.00	-0.27%	(\$11,135.00)	\$4,162,452.00	\$4,151,317.00	\$4,151,317.00								
26	Public Works	15.00		36.78%	\$582,401.00	\$1,583,402.00	\$2,165,803.00	\$2,165,803.00								
27	Health and Human Services			3.78%	\$2,157.00	\$57,043.00	\$59,200.00	\$59,200.00								
28	Parks and Recreation			21.64%	\$14,000.00	\$64,700.00	\$78,700.00	\$78,700.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified		0.00	14.62%	\$5,000.00	\$34,200.00	\$39,200.00	\$39,200.00								
31	Utilities and Bulk Purchases			10.68%	\$69,000.00	\$646,000.00	\$715,000.00	\$715,000.00								
32	Landfill / Solid Waste Disposal			3.87%	\$20,000.00	\$517,000.00	\$537,000.00	\$537,000.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			-1.36%	(\$24,725.00)	\$1,813,099.00	\$1,788,374.00	\$1,631,374.00			\$157,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	2.00	1.00	1.09%	\$2,042.00	\$186,623.00	\$188,665.00	\$188,665.00								
44	Capital			75.03%	\$568,000.00	\$757,000.00	\$1,325,000.00	\$100,000.00			\$1,225,000.00					
45	Debt			-36.65%	(\$1,338,358.00)	\$3,651,700.00	\$2,313,342.00	\$2,058,619.00			\$254,723.00					
46	Deferred Charges			253.35%	\$1,719,013.85	\$678,500.75	\$2,397,514.60	\$413,514.60			\$1,984,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.33%	\$95,060.23	\$2,194,176.15	\$2,289,236.38	\$2,289,236.38								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	75.00	20.00	7.22%	\$1,609,365.08	\$22,293,644.90	\$23,903,009.98	\$17,636,009.98	\$0.00	\$0.00	\$0.00	\$6,267,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i> <i>Non-recurring appropriation reductions</i> <i>Future Year Appropriation Increases</i> <i>Structural Imbalance Offsets</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			X	Tax Appeals	Unknown	Reserve has been established
X				Municipal Court	Unkn own	Decrease in revenues due to COVID-19 virus

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

		# of Parcels	Assessed Value	% of Total			# of Parcels	Assessed Value	% of Total
1	Vacant Land	148	\$11,132,400.00	0.78%	15A	Public Schools	11	\$33,923,400.00	32.15%
2	Residential	5,170	\$1,095,433,100.00	76.86%	15B	Other Schools	5	\$11,003,000.00	10.43%
3A/3B	Farm	8	\$447,200.00	0.03%	15C	Public Property	106	\$35,619,600.00	33.76%
4A	Commercial	149	\$181,430,000.00	12.73%	15D	Church and Charities	23	\$14,030,000.00	13.30%
4B	Industrial	31	\$80,554,500.00	5.65%	15E	Cemeteries & Graveyards	3	\$123,800.00	0.12%
4C	Apartments	2	\$56,284,400.00	3.95%	15F	Other Exempt	44	\$10,801,900.00	10.24%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
	Total	5,508	\$1,425,281,600.00	100.00%		Total	192	\$105,501,700.00	100.00%
Average Ratio (%), Assessed to True Value			86.78%						
Equalized Valuation, Taxable Properties			\$1,642,407,928.09		Percentage of Exempt vs. Non-Exempt Properties				
							7.40%		
Total # of property tax appeals filed in 2019			County Tax Board	17.00					
			State Tax Court	2.00					
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00					
Number of pending property tax appeals in State Tax Court				2.00					
Amount paid out by municipality for tax appeals in 2019				\$0.00					
<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>									
		# 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	
Sheet UFB-6																				
										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		6.00	18,578.00	\$16,956.00	\$0.00			\$1,583.00
Supervisory Staff (Department Heads & Managers)	8.00		932,919.95	\$589,520.18	\$17,216.16	\$48,026.08	\$35,941.45	\$242,216.08
Police Officers (Including Superior Officers)	31.00		4,906,280.99	\$3,062,900.76	\$338,261.55	\$306,290.08	\$161,830.00	\$1,036,998.60
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	31.00		2,215,234.19	\$1,551,265.53	\$73,608.25	\$110,794.32	\$83,802.48	\$395,763.61
All Other Non-Union Employees not listed above	4.00		339,955.23	\$225,738.90	\$11,286.99	\$15,054.04	\$13,130.69	\$74,744.61
Totals	74.00	6.00	8,412,968.36	\$5,446,381.37	\$440,372.95	\$480,164.52	\$294,704.62	\$1,751,305.90

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	21.00	\$11,543.52	\$242,413.92	18.00	\$12,086.04	\$217,548.72
Parent & Child	7.00	\$20,662.80	\$144,639.60	10.00	\$21,633.96	\$216,339.60
Employee & Spouse (or Partner)	6.00	\$23,087.04	\$138,522.24	6.00	\$24,172.08	\$145,032.48
Family	26.00	\$32,206.32	\$837,364.32	25.00	\$33,720.00	\$843,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$266,668.08)			(\$103,238.77)
Subtotal	60.00		\$1,096,272.00	59.00		\$1,318,682.03
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	6	\$4,500.00	\$27,000.00	4	\$3,942.00	\$15,768.00
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	6.00		\$27,000.00	4.00		\$15,768.00
GRAND TOTAL	66.00		\$1,123,272.00	63.00		\$1,334,450.03
<p>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.</p>						
Is medical coverage provided by the SHBP (Yes or No)?			YES			
Is prescription drug coverage provided by the SHBP (Yes or No)?			YES			
Sheet UFB-8						

**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	610.00	\$47,565.00	X		
POLICE	1475.00	\$312,805.00	X		
SUPERIOR OFFICER'S	62.00	\$61,000.00	X		
NON-UNION					
ADMINISTRATOR	388.00	\$32,000.00		X	
POLICE CHIEF	2043.00	\$32,000.00		X	
SUPERVISORS/MANAGEMENT	622.00	\$25,047.00		X	
Totals	5200.00	\$510,417.00			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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	\$20,740,000.00	\$20,740,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest	\$254,723.00			
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$6,760,582.40	\$6,760,582.40	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$1,767,600.00	\$1,810,000.00	\$1,562,000.00	
0			\$0.00	Bonds - Interest	\$191,019.00	\$219,705.00	\$184,605.00	
0			\$0.00	Loans & Other Debt - Principal	\$0.00			
0			\$0.00	Loans & Other Debt - Interest	\$100,000.00			
0			\$0.00					
0			\$0.00	Total	\$2,313,342.00	\$2,029,705.00	\$1,746,605.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized	\$15,800,568.58	\$502,375.97	\$15,298,192.61	Total Principal	\$1,767,600.00	\$1,810,000.00	\$1,562,000.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$545,742.00	\$219,705.00	\$184,605.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	9.68%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$43,301,150.98	\$28,002,958.37	\$15,298,192.61	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	16,896			Total Other				
Per Capita Gross Debt	\$2,562.80			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$905.43			Rating		AA		
				Year of Last Rating		2019		
3 Yr. Average Property Valuation		\$1,595,558,521.67						
				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.96%						
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

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