



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.572	\$17,008,448.00	17.87%	\$2,120.77	Municipal Purpose Tax	ACTUAL	\$17,335,297.00
Municipal Library	0.035	\$1,028,937.00	1.08%	\$128.26	Municipal Library	ACTUAL	\$1,034,308.00
Municipal Open Space	0.011	\$327,020.00	0.34%	\$40.78	Municipal Open Space	ESTIMATED	\$327,767.00
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	2.027	\$60,260,843.00	63.31%	\$7,514.46	Local School District	ESTIMATED	\$61,466,060.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.555	\$16,480,054.26	17.32%	\$2,058.87	County Purposes	ESTIMATED	\$16,809,655.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$72,162.26	0.08%	\$10.38	County Open Space	ESTIMATED	\$73,606.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.203	\$95,177,464.52	100.00%	\$11,873.52	Total ESTIMATED amount to be raised by taxes		\$97,046,693.00
Total Taxable Valuation as of October 1, 2017					Revenue Anticipated, Excluding Tax Levy		7,951,104.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		23,205,510.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$78,677,088.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$93,931,494.00
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$3,115,198.84
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$97,046,692.84
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		96.79%
Tax Collections - ACTUAL as of Prior Year					If % used exceeds the actual collection % then reference the statutory exception used		
Total Tax Revenue, Collections CY 2017							94,256,363.03
Total Tax Levy, CY 2017							95,409,262.81
% of Taxes Collected, CY 2017							98.79%
Delinquent Taxes - December 31, 2017							\$1,166,238.31
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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	-6.66%	(\$270,000.00)	\$4,055,000.00	\$3,785,000.00	\$3,250,000.00		\$300,000.00	\$40,000.00	\$195,000.00			
08	Local Revenue	-6.78%	(\$558,974.62)	\$8,248,094.62	\$7,689,120.00	\$1,353,080.00	\$4,000.00	\$3,546,785.00	\$1,025,990.00	\$1,759,265.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,293,225.00	\$1,293,225.00	\$1,293,225.00							
08	Uniform Construction Code Fees	-12.92%	(\$62,327.00)	\$482,327.00	\$420,000.00	\$420,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-37.43%	(\$177,582.77)	\$474,458.77	\$296,876.00	\$296,876.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-13.01%	(\$16,578.00)	\$127,462.00	\$110,884.00	\$110,884.00							
08	Other Special Items	-6.66%	(\$16,209.49)	\$243,248.49	\$227,039.00	\$227,039.00							
15	Receipts from Delinquent Taxes	-33.13%	(\$495,340.63)	\$1,495,340.63	\$1,000,000.00	\$1,000,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.88%	(\$2,115,565.86)	\$19,450,862.86	\$17,335,297.00	\$17,335,297.00							
07	Minimum Library Tax	0.52%	\$5,371.00	\$1,028,937.00	\$1,034,308.00	\$1,034,308.00							
54	Open Space Levy Tax	-0.23%	(\$747.02)	\$327,767.02	\$327,020.00		\$327,020.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	-40.38%	(\$17,154.00)	\$42,481.00	\$25,327.00				\$25,327.00				
	Total	-10.00%	(\$3,725,108.39)	\$37,269,204.39	\$33,544,096.00	\$26,320,709.00	\$331,020.00	\$3,846,785.00	\$1,091,317.00	\$1,954,265.00	\$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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
20 General Government			2.45%	\$147,047.00	\$5,998,157.00	\$6,145,204.00	\$1,664,888.00			\$1,861,425.00	\$676,126.00	\$1,942,765.00			
21 Land-Use Administration			1.31%	\$2,825.00	\$215,675.00	\$218,500.00	\$218,500.00								
22 Uniform Construction Code			3.44%	\$12,626.00	\$366,939.00	\$379,565.00	\$379,565.00								
23 Insurance			2.20%	\$80,570.00	\$3,658,400.00	\$3,738,970.00	\$3,738,970.00								
25 Public Safety			-1.90%	(\$101,173.00)	\$5,316,977.00	\$5,215,804.00	\$5,196,573.00	\$19,231.00							
26 Public Works			2.85%	\$70,739.00	\$2,478,870.00	\$2,549,609.00	\$2,473,998.00	\$75,611.00							
27 Health and Human Services			-4.27%	(\$10,665.00)	\$249,627.00	\$238,962.00	\$218,670.00	\$20,292.00							
28 Parks and Recreation			1.59%	\$11,838.00	\$746,474.00	\$758,312.00	\$758,312.00								
29 Education (including Library)			-0.14%	(\$1,411.00)	\$1,035,719.00	\$1,034,308.00	\$1,034,308.00								
30 Unclassified			0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00								
31 Utilities and Bulk Purchases			0.01%	\$50.00	\$628,569.00	\$628,619.00	\$628,619.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			0.22%	\$5,070.00	\$2,284,803.00	\$2,289,873.00	\$2,289,873.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-36.96%	(\$175,355.00)	\$474,423.00	\$299,068.00	\$299,068.00								
43 Court and Public Defender			-6.38%	(\$14,155.00)	\$221,855.00	\$207,700.00	\$207,700.00								
44 Capital			17.76%	\$326,720.00	\$1,839,300.00	\$2,166,020.00	\$1,700,000.00		\$156,020.00	\$310,000.00					
45 Debt			-8.89%	(\$336,948.00)	\$3,791,665.00	\$3,454,717.00	\$1,669,332.00			\$1,372,519.00	\$412,866.00				
46 Deferred Charges			-3.31%	(\$25,534.00)	\$772,200.00	\$746,666.00	\$362,000.00		\$175,000.00	\$195,841.00	\$2,325.00	\$11,500.00			
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-6.04%	(\$207,123.00)	\$3,429,322.00	\$3,222,199.00	\$3,115,199.00			\$107,000.00					
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	-0.64%	(\$214,879.00)	\$33,758,975.00	\$33,544,096.00	\$26,205,575.00	\$115,134.00	\$331,020.00	\$3,846,785.00	\$1,091,317.00	\$1,954,265.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	788	\$54,369,700.00	1.83%
2 Residential	6,955	\$2,575,471,100.00	86.51%
3A/3B Farm	259	\$30,567,900.00	1.03%
4A Commercial	330	\$263,296,200.00	8.84%
4B Industrial	38	\$41,080,800.00	1.38%
4C Apartments	5	\$12,147,900.00	0.41%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	8,375	\$2,976,933,600.00	100.00%

Average Ratio (%), Assessed to True Value	95.81%
Equalized Valuation, Taxable Properties	\$3,107,122,012.32

Total # of property tax appeals filed in 2017	County Tax Board	153.00
	State Tax Court	29.00
Number of 2017 County Tax Board decisions appealed to Tax Court		34.00
Number of pending property tax appeals in State Tax Court		63.00

Amount paid out by municipality for tax appeals in 2017	\$151,472.33
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	29.93%
15B Other Schools	4	\$19,235,500.00	8.07%
15C Public Property	444	\$74,022,600.00	31.05%
15D Church and Charities	29	\$48,441,900.00	20.32%
15E Cemeteries & Graveyards	4	\$2,065,300.00	0.87%
15F Other Exempt	124	\$23,286,700.00	9.77%
Total	617	\$238,394,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		8.01%	

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		N/A		
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		5.00	33,736.00	\$31,050.00				\$2,686.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,028,248.00	\$1,665,973.00			\$218,168.00	\$144,107.00
Police Officers (Including Superior Officers)	34.00	5.00	4,799,255.00	\$3,604,070.00	\$338,000.00		\$516,195.00	\$340,990.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	38.00		3,454,779.17	\$2,366,754.00	\$144,300.00		\$726,519.00	\$217,206.17
All Other Non-Union Employees not listed above	25.00	61.00	1,977,508.00	\$1,500,798.00			\$346,891.00	\$129,819.00
Totals	112.00	72.00	12,293,526.17	\$9,168,645.00	\$482,300.00	\$0.00	\$1,807,773.00	\$834,808.17

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	33.00	\$14,508.00	\$478,764.00	28.00	\$14,808.00	\$414,624.00
Parent & Child	3.00	\$21,216.00	\$63,648.00	3.00	\$20,892.00	\$62,676.00
Employee & Spouse (or Partner)	15.00	\$31,632.00	\$474,480.00	17.00	\$32,328.00	\$549,576.00
Family	38.00	\$37,668.00	\$1,431,384.00	31.00	\$37,728.00	\$1,169,568.00
Employee Cost Sharing Contribution (enter as negative -)			(\$244,090.56)			(\$244,090.56)
Subtotal	89.00		\$2,204,185.44	79.00		\$1,952,353.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0		\$0.00
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0		\$0.00
Family	0	\$0.00	\$0.00	0		\$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	44	\$14,508.00	\$638,352.00	41	\$14,808.00	\$607,128.00
Parent & Child	4	\$21,216.00	\$84,864.00	4	\$20,892.00	\$83,568.00
Employee & Spouse (or Partner)	6	\$31,632.00	\$189,792.00	7	\$32,328.00	\$226,296.00
Family	7	\$37,668.00	\$263,676.00	8	\$37,728.00	\$301,824.00
Employee Cost Sharing Contribution (enter as negative -)			(\$8,640.00)			(\$8,640.00)
Subtotal	61.00		\$1,168,044.00	60.00		\$1,210,176.00
GRAND TOTAL	150.00		\$3,372,229.44	139.00		\$3,162,529.44

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

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
DPW Union	733.94	\$508,778.56	x		
Non Union Staff Employees	2498.06	\$692,285.02		x	
Police FOP	4649.54	\$2,071,837.93	x		
Dispatchers Union	420.29	\$183,880.30	x		
Totals	8301.83	\$3,456,781.81			
Total Funds Reserved as of end of 2017		\$289,242.61			
Total Funds Appropriated in 2018		\$250,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$62,140,000.00	\$62,140,000.00	\$0.00	Utility Fund - Principal	\$1,260,000.00	\$1,300,000.00	\$1,340,000.00	\$11,625,000.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$482,545.00	\$440,203.88	\$395,189.51	\$1,713,874.38	
				Bond Anticipation Notes - Principal	\$480,600.00				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$14,666.00				
Water	\$12,702,148.56	\$12,702,148.56	\$0.00	Bonds - Principal	\$1,020,000.00	\$1,060,000.00	\$1,105,000.00	\$3,660,000.00	
Sewer	\$2,976,256.03	\$2,976,256.03	\$0.00	Bonds - Interest	\$191,506.00	\$165,437.50	\$137,650.00	\$235,100.00	
Solid Waste	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$41,968.04	\$42,811.59	\$43,672.11	\$515,076.40	
0			\$0.00	Loans & Other Debt - Interest	\$12,661.77	\$11,818.21	\$10,957.70	\$58,536.31	
0			\$0.00						
0			\$0.00	Total	\$3,503,946.81	\$3,020,271.18	\$3,032,469.32	\$17,807,587.09	
<u>Municipal Purposes</u>									
Debt Authorized	\$844,250.00		\$844,250.00	Total Principal	\$2,802,568.04	\$2,402,811.59	\$2,488,672.11	\$15,800,076.40	
Notes Outstanding	\$450,000.00		\$450,000.00	Total Interest	\$701,378.77	\$617,459.59	\$543,797.21	\$2,007,510.69	
Bonds Outstanding	\$6,845,000.00		\$6,845,000.00	% of Total Current Year Budget	10.45%				
Loans and Other Debt	\$643,528.44		\$643,528.44						
				Description	Debt Not Listed Above				
Total (Current Year)				\$86,601,183.03	\$77,818,404.59	\$8,782,778.44			
				Total Guarantees - Governmental					
				Total Guarantees - Other		NONE			
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating	"AA"	"AA+"			
				Year of Last Rating	2014	2017			
				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)
