



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	1.255	\$14,916,581.00	33.73%	\$3,372.26	Municipal Purpose Tax	ACTUAL	\$15,890,942.31
Municipal Library	0.037	\$436,140.00	0.99%	\$99.42	Municipal Library	ACTUAL	\$454,246.48
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	2.156	\$25,615,354.00	57.92%	\$5,793.30	Local School District	ESTIMATED	\$25,615,354.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00
County Purposes	0.264	\$3,128,070.35	7.07%	\$709.38	County Purposes	ESTIMATED	\$3,128,070.35
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.011	\$131,051.55	0.30%	\$29.56	County Open Space	ESTIMATED	\$131,051.55
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2017 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of	October 1, 2017	\$1,189,823,900.00			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment		\$269,013.48			Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<b>Prior Year to Current Year Comparison</b>							
<b>Comparison - Municipal Purposes Tax Rate</b>							
Prior Year		Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		
1.255		1.336	6.45%		98.67%		
<b>Comparison - Municipal Purposes Tax Levy</b>					If % used exceeds the actual collection % then		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$14,916,581.00		\$15,890,942.31	6.53%	\$974,361.31			
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2017		
\$3,372.26		\$3,594.02	6.58%	\$221.76	Total Tax Levy, CY 2017		
					% of Taxes Collected, CY 2017		
					Delinquent Taxes - December 31, 2017		
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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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-64.91%	(\$1,109,861.00)	\$1,709,861.00	\$600,000.00	\$600,000.00							
08	Local Revenue	-2.87%	(\$19,721.49)	\$687,721.49	\$668,000.00	\$553,000.00		\$115,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,216,625.00	\$1,216,625.00	\$1,216,625.00							
08	Uniform Construction Code Fees	-4.87%	(\$12,798.00)	\$262,798.00	\$250,000.00	\$250,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	39.63%	\$18,457.24	\$46,569.22	\$65,026.46	\$65,026.46							
08	Other Special Items	-13.98%	(\$474,377.53)	\$3,393,662.53	\$2,919,285.00	\$2,919,285.00							
15	Receipts from Delinquent Taxes	-21.87%	(\$125,989.92)	\$575,989.92	\$450,000.00	\$450,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	6.03%	\$903,426.58	\$14,987,515.73	\$15,890,942.31	\$15,890,942.31							
07	Minimum Library Tax	4.15%	\$18,106.48	\$436,140.00	\$454,246.48	\$454,246.48							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.44%	(\$802,757.64)	\$23,316,882.89	\$22,514,125.25	\$22,399,125.25	\$0.00	\$115,000.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government			1.03%	\$12,051.31	\$1,175,517.69	\$1,187,569.00	\$1,187,569.00								
21	Land-Use Administration			3.95%	\$9,829.13	\$248,922.74	\$258,751.87	\$258,751.87								
22	Uniform Construction Code			2.57%	\$9,329.00	\$363,619.00	\$372,948.00	\$372,948.00								
23	Insurance			1.83%	\$55,532.00	\$3,040,700.00	\$3,096,232.00	\$3,096,232.00								
25	Public Safety			7.76%	\$441,765.54	\$5,691,167.22	\$6,132,932.76	\$6,065,434.30	\$67,498.46							
26	Public Works			1.59%	\$43,672.00	\$2,752,571.00	\$2,796,243.00	\$2,796,243.00								
27	Health and Human Services			1.77%	\$3,159.00	\$178,932.00	\$182,091.00	\$182,091.00								
28	Parks and Recreation			17.84%	\$134,373.00	\$753,313.00	\$887,686.00	\$763,686.00			\$124,000.00					
29	Education (including Library)			3.18%	\$16,940.00	\$533,240.00	\$550,180.00	\$550,180.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.39%	\$22,569.00	\$1,628,931.00	\$1,651,500.00	\$1,651,500.00								
32	Landfill / Solid Waste Disposal			-8.33%	(\$50,000.00)	\$600,000.00	\$550,000.00	\$550,000.00								
35	Contingency			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
36	Statutory Expenditures			4.95%	\$95,256.65	\$1,923,262.35	\$2,018,519.00	\$2,018,519.00								
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			0.00%	\$0.00	\$309,300.00	\$309,300.00	\$309,300.00								
44	Capital			-97.09%	(\$1,068,000.00)	\$1,100,000.00	\$32,000.00	\$0.00			\$32,000.00					
45	Debt			-0.62%	(\$11,635.38)	\$1,874,808.00	\$1,863,172.62	\$1,863,172.62								
46	Deferred Charges			315.78%	\$31,139.00	\$9,861.00	\$41,000.00	\$41,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-0.02%	(\$100.00)	\$600,100.00	\$600,000.00	\$600,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	-1.11%	(\$254,119.75)	\$22,809,245.00	\$22,555,125.25	\$22,331,626.79	\$67,498.46	\$0.00	\$156,000.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	44	\$25,147,800.00	2.11%
2 Residential	2,849	\$766,419,400.00	64.41%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	169	\$246,187,500.00	20.69%
4B Industrial	37	\$47,128,900.00	3.96%
4C Apartments	46	\$104,940,300.00	8.82%
5A/5B Railroad	6	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	3,152	\$1,189,823,900.00	100.00%

Average Ratio (%), Assessed to True Value	84.00%
Equalized Valuation, Taxable Properties	\$1,416,457,023.81

Total # of property tax appeals filed in 2017	County Tax Board	60.00
	State Tax Court	20.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2017	\$600,000.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$40,700,100.00	23.01%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	81	\$97,164,100.00	54.94%
15D Church and Charities	21	\$22,936,100.00	12.97%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	26	\$16,060,600.00	9.08%
Total	133	\$176,860,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		14.86%	

## 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	18,200.00	\$18,200.00				
Supervisory Staff (Department Heads & Managers)			0.00					
Police Officers (Including Superior Officers)	30.00		4,950,000.00	\$4,950,000.00				
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00		2,039,443.00	\$2,039,443.00				
All Other Non-Union Employees not listed above	20.00		1,727,945.17	\$1,727,945.17				
Totals	80.00	5.00	8,735,588.17	\$8,735,588.17	\$0.00	\$0.00	\$0.00	\$0.00

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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	25.00	\$11,652.00	\$291,300.00	23.00	11,712.00	\$269,376.00
Parent & Child	3.00	\$19,536.00	\$58,608.00	5.00	19,644.00	\$98,220.00
Employee & Spouse (or Partner)	10.00	\$27,768.00	\$277,680.00	9.00	27,924.00	\$251,316.00
Family	28.00	\$33,288.00	\$932,064.00	31.00	33,468.00	\$1,037,508.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	66.00		\$1,559,652.00	68.00		\$1,656,420.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,652.00	\$11,652.00	1	\$11,712.00	\$11,712.00
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	1.00		\$11,652.00	1.00		\$11,712.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	52	\$10,423.29	\$542,011.08	52	\$11,712.00	\$609,024.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$27,768.00	\$138,840.00	5	\$27,924.00	\$139,620.00
Family	7	\$33,288.00	\$233,016.00	7	\$33,468.00	\$234,276.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	64.00		\$913,867.08	64.00		\$982,920.00
<b>GRAND TOTAL</b>	131.00		\$2,485,171.08	133.00		\$2,651,052.00

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)?
 

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?
 

NO

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

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

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Administration (estimated)		\$100,000.00		X	
Police (estimated)		\$500,000.00	X		
Totals	0.00	\$600,000.00			
<b>Total Funds Reserved as of end of 2017</b>		\$0.00			
<b>Total Funds Appropriated in 2018</b>		\$0.00			

### 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	\$360,000.00	\$360,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00	
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
					Bond Anticipation Notes - Principal	\$450,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$54,000.00				
Pool	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$1,015,000.00	\$1,045,000.00	\$800,000.00	\$2,000,000.00	
0			\$0.00	Bonds - Interest	\$158,462.50	\$119,675.00	\$85,925.00	\$131,787.50	
0			\$0.00	Loans & Other Debt - Principal	\$169,062.32	\$148,036.31	\$25,284.68	\$273,071.50	
0			\$0.00	Loans & Other Debt - Interest	\$16,647.80	\$11,364.02	\$5,841.34	\$30,516.66	
0			\$0.00						
0			\$0.00	Total	\$1,863,172.62	\$1,324,075.33	\$917,051.02	\$2,435,375.66	
<u>Municipal Purposes</u>									
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Principal	\$1,634,062.32	\$1,193,036.31	\$825,284.68	\$2,273,071.50	
Notes Outstanding	\$2,400,000.00	\$0.00	\$2,400,000.00	Total Interest	\$229,110.30	\$131,039.02	\$91,766.34	\$162,304.16	
Bonds Outstanding	\$4,860,000.00	\$495,000.00	\$4,365,000.00	% of Total Current Year Budget	8.26%				
Loans and Other Debt	\$615,454.81	\$0.00	\$615,454.81						
					Description	Debt Not Listed Above			
Total (Current Year)				\$8,235,454.81	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
					Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
					Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
					Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)		12,876							
Per Capita Gross Debt		\$639.60							
Per Capita Net Debt		\$573.19							
3 Yr. Average Property Valuation		\$1,298,457,106.00							
Net Debt as % of 3 Year Avg Property Valuation		0.57%							

## 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)
