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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	0.349	\$6,136,987.15	19.38%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,375,699.63
Municipal Library	0.031	\$551,307.26	1.74%	\$0.00	Municipal Library	ACTUAL	\$606,012.00
Municipal Open Space	0.020	\$352,093.57	1.11%	\$0.00	Municipal Open Space	ACTUAL	\$367,713.04
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	0.996	\$17,532,205.00	55.38%	\$0.00	Local School District	ESTIMATED	\$17,936,160.23
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.371	\$6,538,320.49	20.65%	\$0.00	County Purposes	ESTIMATED	\$7,503,147.59
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$548,968.27	1.73%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)					1.798		\$31,659,881.74
					100.00%		\$0.00
Total Taxable Valuation as of October 1, 2019					\$1,838,585,181.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$607,883.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year		% Change (+/-)			
0.349		0.349		0.00%			
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$6,136,987.15		\$6,375,699.63		3.89%		\$238,712.48	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$0.00		\$2,121.51		#DIV/0!		\$2,121.51	
Sheet UFB-1							
Total ESTIMATED amount to be raised by taxes							\$32,788,732.49
Revenue Anticipated, Excluding Tax Levy							7,352,197.17
Budget Appropriations, before Reserve for Uncollected Taxes							14,061,761.21
Total Non-Municipal Tax Levy							\$25,807,020.86
Amount to be Raised by Taxes - Before RUT							\$32,516,584.90
Reserve for Uncollected Taxes (RUT)							\$272,146.47
Total Amount to be Raised by Taxes							\$32,788,731.37
% of Tax Collections used to Calculate RUT							99.17%
If % used exceeds the actual collection % then reference the statutory exception used							
<u>Tax Collections - ACTUAL as of Prior Year</u>							
Total Tax Revenue, Collections CY 2019							33,961,409.77
Total Tax Levy, CY 2019							34,245,196.40
% of Taxes Collected, CY 2019							99.17%
Delinquent Taxes - December 31, 2019							\$274,091.82

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	79.09%	\$1,422,000.00	\$1,798,000.00	\$3,220,000.00	\$3,220,000.00							
08	Local Revenue	-7.33%	(\$198,331.08)	\$2,706,095.08	\$2,507,764.00	\$2,507,764.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$467,020.00	\$467,020.00	\$467,020.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$8,843.00	\$8,843.00	\$8,843.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-78.60%	(\$1,378,824.55)	\$1,754,220.36	\$375,395.81	\$375,395.81							
08	Other Special Items	1.43%	\$7,100.01	\$496,166.99	\$503,267.00	\$503,267.00							
15	Receipts from Delinquent Taxes	43.96%	\$82,421.23	\$187,486.13	\$269,907.36	\$269,907.36							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-20.83%	(\$1,677,698.40)	\$8,053,398.03	\$6,375,699.63	\$6,375,699.63							
07	Minimum Library Tax	9.92%	\$54,704.74	\$551,307.26	\$606,012.00	\$606,012.00							
54	Open Space Levy Tax	#DIV/0!	\$367,713.04		\$367,713.04		\$367,713.04						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.24%	(\$1,320,915.01)	\$16,022,536.85	\$14,701,621.84	\$14,333,908.80	\$367,713.04	\$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	7.00	19.00	11.46%	\$96,119.50	\$838,712.72	\$934,832.22	\$934,832.22								
21	Land-Use Administration	1.00	1.00	0.37%	\$1,041.00	\$280,493.00	\$281,534.00	\$281,534.00								
22	Uniform Construction Code			57.59%	\$54,677.00	\$94,942.00	\$149,619.00	\$149,619.00								
23	Insurance			-2.88%	(\$28,988.00)	\$1,007,126.00	\$978,138.00	\$978,138.00								
25	Public Safety	20.00	11.00	2.67%	\$79,909.94	\$2,992,097.27	\$3,072,007.21	\$3,072,007.21								
26	Public Works			-50.90%	(\$1,204,246.26)	\$2,365,718.06	\$1,161,471.80	\$765,550.00	\$375,395.81	\$20,525.99						
27	Health and Human Services			-63.32%	(\$59,235.56)	\$93,547.56	\$34,312.00	\$34,312.00								
28	Parks and Recreation			18.72%	\$27,691.00	\$147,886.00	\$175,577.00	\$175,577.00								
29	Education (including Library)		1.00	9.92%	\$54,704.74	\$551,307.26	\$606,012.00	\$606,012.00								
30	Unclassified			25.93%	\$3,500.00	\$13,500.00	\$17,000.00	\$17,000.00								
31	Utilities and Bulk Purchases			-3.98%	(\$35,106.00)	\$881,002.00	\$845,896.00	\$845,896.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			1.45%	\$14,152.40	\$973,483.60	\$987,636.00	\$987,636.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			13.20%	\$120,175.60	\$910,264.87	\$1,030,440.47	\$1,030,440.47								
43	Court and Public Defender			9.09%	\$20,000.00	\$220,000.00	\$240,000.00	\$240,000.00								
44	Capital			1423.81%	\$1,495,000.00	\$105,000.00	\$1,600,000.00	\$1,600,000.00								
45	Debt			1.33%	\$25,798.56	\$1,942,012.94	\$1,967,811.50	\$1,967,811.50								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			40.77%	\$78,815.77	\$193,331.82	\$272,147.59	\$272,147.59								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		28.00	32.00	5.47%	\$744,009.69	\$13,610,425.10	\$14,354,434.79	\$13,958,512.99	\$375,395.81	\$20,525.99	\$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	105	\$30,060,600.00	1.64%
2 Residential	1,185	\$720,341,500.00	39.18%
3A/3B Farm	129	\$32,954,200.00	1.79%
4A Commercial	103	\$236,556,200.00	12.87%
4B Industrial	55	\$816,055,700.00	44.39%
4C Apartments	1	\$622,300.00	0.03%
5A/5B Railroad	8	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,974,681.00	0.11%
Total	1,587	\$1,838,565,181.00	100.00%

Average Ratio (%), Assessed to True Value	96.83%
Equalized Valuation, Taxable Properties	\$1,898,755,737.89

Total # of property tax appeals filed in 2019	County Tax Board	2.00
	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		0.00

Amount paid out by municipality for tax appeals in 2019	\$44,883.12
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$11,399,222.00	13.93%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	51	\$35,314,980.00	43.15%
15D Church and Charities	9	\$12,888,041.00	15.75%
15E Cemeteries & Graveyards	1	\$625,500.00	0.76%
15F Other Exempt	25	\$21,619,408.00	26.41%
Total	87	\$81,847,151.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	4.45%
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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	30,238.16	\$26,950.22		\$1,091.50		\$2,196.44
Supervisory Staff (Department Heads & Managers)	4.00	3.00	591,831.50	\$442,838.14		\$60,624.54	\$55,976.17	\$32,392.65
Police Officers (Including Superior Officers)	19.00		3,627,557.91	\$2,201,947.57	\$245,511.89	\$656,180.00	\$342,711.10	\$181,207.35
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	14.00	14.00	2,062,295.14	\$1,383,216.49	\$74,626.67	\$189,362.34	\$338,291.67	\$76,797.97
Totals	37.00	22.00	6,311,922.71	\$4,054,952.42	\$320,138.56	\$907,258.38	\$736,978.94	\$292,594.41

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	5.00	\$11,065.92	\$55,329.60	6.00	\$11,559.00	\$69,354.00
Parent & Child	7.00	\$22,131.84	\$154,922.88	8.00	\$20,691.00	\$165,528.00
Employee & Spouse (or Partner)	5.00	\$30,873.84	\$154,369.20	6.00	\$23,119.00	\$138,714.00
Family	13.00	\$19,807.92	\$257,502.96	11.00	\$32,251.00	\$354,761.00
Employee Cost Sharing Contribution (enter as negative -)			(\$205,719.34)			(\$204,401.69)
Subtotal	30.00		\$416,405.30	31.00		\$523,955.31
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$10,306.00	\$61,836.00	6	\$9,580.00	\$57,480.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	7	\$22,468.00	\$157,276.00	7	\$22,448.00	\$157,136.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	13.00		\$219,112.00	13.00		\$214,616.00
GRAND TOTAL	43.00		\$635,517.30	44.00		\$738,571.31

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

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

YES

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
Administration	186.15	\$41,230.42		X	
Public Works	274.19	\$76,816.45		X	
Police Chief	134.25	\$75,893.78			X
Township Administrator	77.03	\$47,019.88			X
Police	843.13	\$351,081.46	X		
Totals	1514.75	\$592,041.99			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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			\$1,315,000.00	\$1,315,000.00	\$0.00	
Regional School Debt					\$0.00	
Utility Fund Debt						
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes						
Debt Authorized					\$0.00	
Notes Outstanding			\$919,816.00		\$919,816.00	
Bonds Outstanding			\$19,664,000.00	\$1,719,114.00	\$17,944,886.00	
Loans and Other Debt					\$0.00	
Total (Current Year)			\$21,898,816.00	\$3,034,114.00	\$18,864,702.00	
Population (2010 census)			3,857			
Per Capita Gross Debt			\$5,677.68			
Per Capita Net Debt			\$4,891.03			
3 Yr. Average Property Valuation			\$1,693,337,690.67			
Net Debt as % of 3 Year Avg Property Valuation			1.11%			
Utility Fund - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,146,789.00	\$1,665,000.00	\$1,690,000.00	\$14,179,000.00
Bonds - Interest			\$721,022.50	\$615,672.50	\$552,947.50	\$3,086,612.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,867,811.50	\$2,280,672.50	\$2,242,947.50	\$17,265,612.50
Total Principal			\$1,146,789.00	\$1,665,000.00	\$1,690,000.00	\$14,179,000.00
Total Interest			\$721,022.50	\$615,672.50	\$552,947.50	\$3,086,612.50
% of Total Current Year Budget			13.01%			
Description			Debt Not Listed Above			
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
Bond Rating			Moody's	Standard & Poors	Fitch	
Rating				AAA		
Year of Last Rating				2019		
Mark "X" if Municipality has no bond rating						
Sheet UFB-10						

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)
