



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.294	\$1,816,150.00	12.71%	\$1,064.47
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$185,156.00	1.30%	\$108.62
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.981	\$6,050,612.00	42.35%	\$3,551.84
Regional School District	0.634	\$3,912,741.00	27.39%	\$2,295.48
County Purposes	0.315	\$1,945,198.37	13.62%	\$1,140.50
County Library	0.031	\$191,011.07	1.34%	\$112.24
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$185,774.34	1.30%	\$108.62
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.315	\$14,286,642.78	100.00%	\$8,381.77

Total Taxable Valuation as of	October 1, 2019	<u>\$619,331,695.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$362,063.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.294	0.310	5.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,816,150.00	\$1,919,900.00	5.71%	\$103,750.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,064.47	\$1,122.40	5.44%	\$57.93

Sheet UFB-1

Current Year 2020 Budget Taxes

Municipal Purpose Tax
Municipal Library
Municipal Open Space
Fire Districts (total levies)
Other Special Districts (total levies)
Local School District
Regional School District
County Purposes
County Library
County Board of Health
County Open Space
Other County Levies (total)

Total ESTIMATED amount to be raised by taxes

Revenue Anticipated, Excluding Tax Levy
Budget Appropriations, before Reserve for Uncollected Taxes (RUT)
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

% of Tax Collections used to Calculate RUT

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
Total Tax Levy, CY 2019
% of Taxes Collected, CY 2019

Delinquent Taxes - December 31, 2019

<u>at</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	ACTUAL	\$1,919,900.00
	ACTUAL	\$186,500.00
	ESTIMATED	\$6,111,118.00
	ESTIMATED	\$3,951,868.00
	ESTIMATED	\$1,975,358.00
	ESTIMATED	\$193,972.00
	ESTIMATED	\$188,655.00
		\$14,527,371.00
		1,437,775.17
lected Taxes		2,791,375.17
		\$12,607,471.00
		\$13,961,071.00
		\$566,578.32
		\$14,527,649.32
		96.10%
		13,942,053.58
		14,286,642.78
		97.59%
		\$364,357.25

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	-21.69%	(\$141,550.00)	\$652,500.00	\$510,950.00	\$510,950.00							
08	Local Revenue	-18.75%	(\$26,070.79)	\$139,070.79	\$113,000.00	\$113,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$332,268.00	\$332,268.00	\$332,268.00							
08	Uniform Construction Code Fees	-14.46%	(\$12,676.00)	\$87,676.00	\$75,000.00	\$75,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-30.64%	(\$7,009.27)	\$22,876.39	\$15,867.12	\$15,867.12							
08	Other Special Items	-0.21%	(\$74.52)	\$34,798.52	\$34,724.00	\$34,724.00							
15	Receipts from Delinquent Taxes	-3.41%	(\$12,550.04)	\$368,516.09	\$355,966.05	\$355,966.05							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.71%	\$103,750.00	\$1,816,150.00	\$1,919,900.00	\$1,919,900.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.18%	\$330.45	\$186,169.55	\$186,500.00	\$186,500.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.63%	(\$95,850.17)	\$3,640,025.34	\$3,544,175.17	\$3,544,175.17	\$0.00	\$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	2.00	4.00	3.14%	\$13,713.90	\$436,626.10	\$450,340.00	\$450,340.00								
21	Land-Use Administration		3.00	4.96%	\$4,179.00	\$84,261.00	\$88,440.00	\$88,440.00								
22	Uniform Construction Code		4.00	-7.34%	(\$5,365.00)	\$73,080.00	\$67,715.00	\$67,715.00								
23	Insurance			-5.27%	(\$12,700.00)	\$240,937.00	\$228,237.00	\$228,237.00								
25	Public Safety	5.00	3.00	-0.34%	(\$516.90)	\$150,486.90	\$149,970.00	\$149,970.00								
26	Public Works			-1.89%	(\$15,494.00)	\$818,994.00	\$803,500.00	\$803,500.00								
27	Health and Human Services		2.00	-13.14%	(\$2,325.00)	\$17,700.00	\$15,375.00	\$15,375.00								
28	Parks and Recreation		3.00	5.54%	\$1,210.00	\$21,840.00	\$23,050.00	\$23,050.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-2.42%	(\$5,209.27)	\$215,676.39	\$210,467.12	\$23,967.12		\$186,500.00						
31	Utilities and Bulk Purchases			-2.97%	(\$2,500.00)	\$84,050.00	\$81,550.00	\$81,550.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36	Statutory Expenditures			-7.07%	(\$13,136.00)	\$185,732.00	\$172,596.00	\$172,596.00								
37	Judgements			#DIV/0!	\$100.00	\$0.00	\$100.00	\$100.00								
42	Shared Services			#DIV/0!	\$6,000.00		\$6,000.00	\$6,000.00								
43	Court and Public Defender		5.00	5.33%	\$3,188.00	\$59,762.00	\$62,950.00	\$62,950.00								
44	Capital			24.96%	\$102,350.00	\$410,100.00	\$512,450.00	\$512,450.00								
45	Debt			-51.73%	(\$102,415.00)	\$197,965.00	\$95,550.00	\$95,550.00								
46	Deferred Charges			0.00%	\$0.05	\$15,485.00	\$15,485.05	\$15,485.05								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$566,300.00	\$566,300.00	\$566,300.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		7.00	24.00	-0.81%	(\$28,920.22)	\$3,579,095.39	\$3,550,175.17	\$3,363,675.17	\$0.00	\$186,500.00	\$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	145	\$18,674,100.00	3.02%
2 Residential	1,192	\$432,643,895.00	70.00%
3A/3B Farm	833	\$120,402,000.00	19.48%
4A Commercial	54	\$35,389,300.00	5.73%
4B Industrial	4	\$8,972,900.00	1.45%
4C Apartments	4	\$2,009,500.00	0.33%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,232	\$618,091,695.00	100.00%

Average Ratio (%), Assessed to True Value	98.79%
Equalized Valuation, Taxable Properties	\$625,662,207.71

Total # of property tax appeals filed in 2019	County Tax Board	17.00
	State Tax Court	
Number of 2019 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2019	
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,978,650.00	10.18%
15B Other Schools			0.00%
15C Public Property	52	\$13,440,300.00	34.39%
15D Church and Charities	8	\$5,564,400.00	14.24%
15E Cemeteries & Graveyards	5	\$333,900.00	0.85%
15F Other Exempt	40	\$15,763,200.00	40.34%
Total	106	\$39,080,450.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.32%	

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		3.00	9,688.59	\$9,000.00				\$688.59
Supervisory Staff (Department Heads & Managers)	2.00	15.00	567,184.76	\$467,480.28		\$41,919.00	\$22,018.56	\$35,766.92
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	5.00		651,662.34	\$363,791.16	\$106,208.84	\$49,746.56	\$95,956.08	\$35,959.70
All Other Non-Union Employees not listed above		6.00	28,000.03	\$26,010.00				\$1,990.03
Totals	7.00	24.00	1,256,535.72	\$866,281.44	\$106,208.84	\$91,665.56	\$117,974.64	\$74,405.24

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	1.00	\$11,543.52	\$11,543.52	1.00	\$12,086.00	\$12,086.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4.00	\$22,252.92	\$89,011.68	4.00	\$22,299.14	\$89,196.56
Family	2.00	\$29,568.84	\$59,137.68	2.00	\$30,971.94	\$61,943.88
Employee Cost Sharing Contribution (enter as negative -)			(\$41,718.24)			(\$39,572.93)
Subtotal	7.00		\$117,974.64	7.00		\$123,653.51
<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	7.00		\$117,974.64	7.00		\$123,653.51

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

Yes

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
W. Cotier	60.00	\$18,727.00	x		
M. Ewing	60.00	\$19,584.00	x		
C. Keller	54.00	\$17,714.00			x
D. Laudenbach	60.00	\$29,979.00			x
J. Kertesz	60.00	\$17,518.50	x		
J. McNally	33.00	\$7,711.00	x		
Totals	327.00	\$111,233.50			
Total Funds Reserved as of end of 2019		\$600.00			
Total Funds Appropriated in 2020		\$100.00			

UFB-9 Accumulated Absence Liability

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

				Current Year					2021	2022	All Additional Future
				Budget		Budget		Budget		Years' Budgets	
Local School Debt		\$900,000.00	\$900,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt				\$0.00	Utility Fund - Interest						
					Bond Anticipation Notes - Principal	\$82,500.00					
Utility Fund Debt					Bond Anticipation Notes - Interest	\$13,050.00					
0				\$0.00	Bonds - Principal						
0				\$0.00	Bonds - Interest						
0				\$0.00	Loans & Other Debt - Principal						
0				\$0.00	Loans & Other Debt - Interest						
0				\$0.00							
0				\$0.00	Total	\$95,550.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Municipal Purposes</u>											
Debt Authorized				\$0.00	Total Principal	\$82,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
Notes Outstanding		\$435,000.00		\$435,000.00	Total Interest	\$13,050.00	\$0.00	\$0.00	\$0.00	\$0.00	
Bonds Outstanding		\$1,575,000.00		\$1,575,000.00	% of Total Current Year Budget	2.69%					
Loans and Other Debt		\$78,908.61		\$78,908.61							
Total (Current Year)		\$2,988,908.61	\$900,000.00	\$2,088,908.61							

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 BUDG

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

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ET SECTION - Notes



