

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.328	\$14,060,653.88	22.21%	\$2,803.98
Municipal Library	0.073	\$778,215.67	1.23%	\$154.13
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.195	\$181,500.00	0.29%	\$0.00
Local School District	3.684	\$39,006,378.00	61.62%	\$7,778.51
Regional School District			0.00%	\$0.00
County Purposes	0.809	\$8,558,105.39	13.52%	\$1,708.15
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.068	\$718,604.55	1.14%	\$143.58
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>6.157</b>	<b>\$63,303,457.49</b>	<b>100.00%</b>	<b>\$12,588.35</b>

Total Taxable Valuation as of	October 1, 2019	<u>\$1,081,688,100.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$211,143.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.328	1.373	3.39%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,060,653.88	\$14,855,112.39	5.65%	\$794,458.51

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,803.98	\$2,898.99	3.39%	\$95.01

Sheet UFB-1

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,855,112.39
Municipal Library	ACTUAL	\$808,412.92
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$225,000.00
Local School District	ACTUAL	\$41,069,544.00
Regional School District		
County Purposes	ESTIMATED	\$9,300,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$66,258,069.31</b>

Revenue Anticipated, Excluding Tax Levy	6,592,944.65
Budget Appropriations, before Reserve for Uncollected Taxes	20,931,308.57
Total Non-Municipal Tax Levy	\$50,594,544.00
Amount to be Raised by Taxes - Before RUT	\$64,932,907.92
Reserve for Uncollected Taxes (RUT)	\$1,325,161.39
Total Amount to be Raised by Taxes	\$66,258,069.31

% of Tax Collections used to Calculate RUT	<u>98.00%</u>
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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	63,258,473.68
Total Tax Levy, CY 2019	63,906,508.08
% of Taxes Collected, CY 2019	<u>98.99%</u>

Delinquent Taxes - December 31, 2019	<u>\$615,004.40</u>
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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	6.06%	\$100,590.00	\$1,660,000.00	\$1,760,590.00	\$1,600,000.00		\$160,590.00					
08	Local Revenue	-56.39%	(\$856,327.50)	\$1,518,591.50	\$662,264.00	\$662,264.00		\$0.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,448,955.00	\$1,448,955.00	\$1,448,955.00							
08	Uniform Construction Code Fees	-7.86%	(\$29,913.00)	\$380,491.00	\$350,578.00	\$350,578.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-89.84%	(\$3,256,262.45)	\$3,624,410.10	\$368,147.65	\$368,147.65							
08	Other Special Items	-1.35%	(\$21,406.47)	\$1,584,406.47	\$1,563,000.00	\$1,563,000.00							
15	Receipts from Delinquent Taxes	6.51%	\$36,665.46	\$563,334.54	\$600,000.00	\$600,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.38%	(\$207,192.37)	\$15,062,304.76	\$14,855,112.39	\$14,855,112.39							
07	Minimum Library Tax	3.88%	\$30,197.25	\$778,215.67	\$808,412.92	\$808,412.92							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-15.79%</b>	<b>(\$4,203,649.08)</b>	<b>\$26,620,709.04</b>	<b>\$22,417,059.96</b>	<b>\$22,256,469.96</b>	<b>\$0.00</b>	<b>\$160,590.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	POOL Utility	Utility	Utility	Utility	Utility	Utility
20	9.00	8.00	-12.58%	(\$248,250.00)	\$1,973,550.00	\$1,725,300.00	\$1,595,300.00			\$130,000.00					
21	2.00		2.13%	\$2,200.00	\$103,400.00	\$105,600.00	\$105,600.00								
22	2.00	8.00	5.27%	\$17,543.40	\$333,034.60	\$350,578.00	\$350,578.00								
23			18.03%	\$398,481.00	\$2,210,000.00	\$2,608,481.00	\$2,608,481.00								
25	35.00	29.00	3.02%	\$137,038.59	\$4,534,819.41	\$4,671,858.00	\$4,659,684.00	\$12,174.00							
26	23.00		20.07%	\$430,871.71	\$2,147,301.94	\$2,578,173.65	\$2,227,700.00	\$350,473.65							
27			-2.77%	(\$350.00)	\$12,650.00	\$12,300.00	\$12,300.00								
28	2.00	15.00	-92.49%	(\$3,568,740.00)	\$3,858,590.00	\$289,850.00	\$284,350.00	\$5,500.00							
29	5.00	12.00	3.87%	\$31,355.09	\$810,057.83	\$841,412.92	\$841,412.92								
30			#DIV/0!	\$0.00		\$0.00									
31	2.00	1.00	138.94%	\$1,275,200.00	\$917,800.00	\$2,193,000.00	\$2,193,000.00								
32			-78.58%	(\$1,174,000.00)	\$1,494,000.00	\$320,000.00	\$320,000.00								
35			#DIV/0!	\$0.00		\$0.00									
36			-1.05%	(\$16,747.22)	\$1,589,147.22	\$1,572,400.00	\$1,571,150.00			\$1,250.00					
37			#DIV/0!	\$0.00		\$0.00									
42			1.48%	\$1,100.00	\$74,100.00	\$75,200.00	\$75,200.00								
43			21.42%	\$45,300.00	\$211,450.00	\$256,750.00	\$256,750.00								
44	2.00	3.00	-93.08%	(\$1,480,000.00)	\$1,590,000.00	\$110,000.00	\$110,000.00								
45			-1.13%	(\$38,410.00)	\$3,406,350.00	\$3,367,940.00	\$3,338,600.00			\$29,340.00					
46			31.87%	\$3,155.00	\$9,900.00	\$13,055.00	\$13,055.00								
48			#DIV/0!	\$0.00		\$0.00									
50			16.21%	\$184,854.74	\$1,140,306.65	\$1,325,161.39	\$1,325,161.39								
55			#DIV/0!	\$0.00		\$0.00									
<b>Total</b>	<b>82.00</b>	<b>76.00</b>	<b>-15.14%</b>	<b>(\$3,999,397.69)</b>	<b>\$26,416,457.65</b>	<b>\$22,417,059.96</b>	<b>\$21,888,322.31</b>	<b>\$368,147.65</b>	<b>\$0.00</b>	<b>\$160,590.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## 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	88	\$6,899,800.00	0.64%	15A Public Schools	5	\$23,563,800.00	20.72%	
2 Residential	4,594	\$853,035,600.00	78.86%	15B Other Schools	2	\$10,870,000.00	9.56%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	59	\$30,871,300.00	27.15%	
4A Commercial	358	\$125,090,800.00	11.56%	15D Church and Charities	32	\$29,352,700.00	25.81%	
4B Industrial	63	\$36,395,900.00	3.36%	15E Cemeteries & Graveyards	4	\$1,758,900.00	1.55%	
4C Apartments	20	\$60,266,000.00	5.57%	15F Other Exempt	27	\$17,294,700.00	15.21%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property			0.00%					
<b>Total</b>	<b>5,123</b>	<b>\$1,081,688,100.00</b>	<b>100.00%</b>	<b>Total</b>	<b>129</b>	<b>\$113,711,400.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		43.66%		Percentage of Exempt vs. Non-Exempt Properties				10.51%
Equalized Valuation, Taxable Properties		\$2,477,526,568.94						
Total # of property tax appeals filed in 2019		County Tax Board				27.00		
		State Tax Court				4.00		
Number of 2019 County Tax Board decisions appealed to Tax Court						2.00		
Number of pending property tax appeals in State Tax Court						5.00		
Amount paid out by municipality for tax appeals in 2019						\$21,103.95		

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 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		7.00	10,793.50	\$10,000.00	\$0.00	\$0.00	\$0.00	\$793.50
Supervisory Staff (Department Heads & Managers)	13.00	5.00	1,564,133.94	\$1,143,832.00	\$45,127.00	\$130,588.71	\$147,620.90	\$96,965.33
Police Officers (Including Superior Officers)	29.00		4,613,238.80	\$2,900,000.00	\$415,000.00	\$864,200.00	\$370,576.27	\$63,462.53
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	22.00		2,236,270.33	\$1,439,178.60	\$166,029.00	\$197,023.55	\$304,956.74	\$129,082.44
All Other Non-Union Employees not listed above	21.00	64.00	2,061,807.41	\$1,493,588.00	\$75,814.00	\$145,720.25	\$219,129.44	\$127,555.72
<b>Totals</b>	<b>85.00</b>	<b>76.00</b>	<b>10,486,243.98</b>	<b>\$6,986,598.60</b>	<b>\$701,970.00</b>	<b>\$1,337,532.51</b>	<b>\$1,042,283.35</b>	<b>\$417,859.52</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	27.00	\$11,510.64	\$310,787.28	21.00	\$12,292.44	\$258,141.24
Parent & Child	6.00	\$16,805.52	\$100,833.12	7.00	\$17,946.96	\$125,628.72
Employee & Spouse (or Partner)	11.00	\$25,323.24	\$278,555.64	12.00	\$27,043.32	\$324,519.84
Family	23.00	\$30,618.12	\$704,216.76	22.00	\$32,697.72	\$719,349.84
Employee Cost Sharing Contribution (enter as negative - )			(\$307,500.00)			(\$299,760.72)
<b>Subtotal</b>	<b>67.00</b>		<b>\$1,086,892.80</b>	<b>62.00</b>		<b>\$1,127,878.92</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$11,510.64	\$0.00	0	\$12,292.44	\$0.00
Parent & Child	0	\$16,805.52	\$0.00	0	\$17,946.96	\$0.00
Employee & Spouse (or Partner)	0	\$25,323.24	\$0.00	0	\$27,043.32	\$0.00
Family	0	\$30,618.12	\$0.00	0	\$32,697.72	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	10	\$11,510.64	\$115,106.40	13	\$12,292.44	\$159,801.72
Parent & Child	1	\$16,805.52	\$16,805.52	1	\$17,946.96	\$17,946.96
Employee & Spouse (or Partner)	19	\$25,323.24	\$481,141.56	16	\$27,043.32	\$432,693.12
Family	6	\$30,618.12	\$183,708.72	6	\$32,697.72	\$196,186.32
Employee Cost Sharing Contribution (enter as negative - )			(\$38,466.53)			(\$28,266.07)
<b>Subtotal</b>	<b>36.00</b>		<b>\$758,295.67</b>	<b>36.00</b>		<b>\$778,362.05</b>
<b>GRAND TOTAL</b>	<b>103.00</b>		<b>\$1,845,188.47</b>	<b>98.00</b>		<b>\$1,906,240.97</b>

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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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