



## 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	0.746	\$15,094,083.80	23.97%	\$0.00	Municipal Purpose Tax	ACTUAL	\$15,532,029.68					
Municipal Library	0.039	\$791,101.26	1.26%	\$0.00	Municipal Library	ACTUAL	\$791,891.00					
Municipal Open Space			0.00%	\$0.00	Municipal Open Space							
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	1.715	\$34,695,045.00	55.10%	\$0.00	Local School District	ESTIMATED	\$35,899,010.00					
Regional School District			0.00%	\$0.00	Regional School District							
County Purposes	0.595	\$12,028,532.61	19.10%	\$0.00	County Purposes	ESTIMATED	\$12,407,032.00					
County Library			0.00%	\$0.00	County Library							
County Board of Health			0.00%	\$0.00	County Board of Health							
County Open Space	0.018	\$362,076.50	0.57%	\$0.00	County Open Space	ESTIMATED	\$372,938.00					
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2017 Budget)					3.113		\$62,970,839.17	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$65,002,900.68	
Total Taxable Valuation as of October 1, 2017					\$2,021,822,600.00						Revenue Anticipated, Excluding Tax Levy	7,400,988.00
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	22,108,511.91
Current Year Average Residential Assessment					\$362,600.00						Total Non-Municipal Tax Levy	\$48,678,980.00
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT	\$63,386,503.91		
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)	\$1,628,850.00		
Prior Year					Current Year		% Change (+/-)			Total Amount to be Raised by Taxes	\$65,015,353.91	
0.746					0.768		2.95%			% of Tax Collections used to Calculate RUT	97.49%	
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used			
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year	
\$15,094,083.80					\$15,532,029.68		2.90%		\$437,945.88		Total Tax Revenue, Collections CY 2017	62,664,677.09
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Total Tax Levy, CY 2017	63,171,348.49
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2017	99.20%
\$0.00					\$2,784.77		#DIV/0!		\$2,784.77		Delinquent Taxes - December 31, 2017	\$431,295.35
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/Sewer Utility	Swimming Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	6.16%	\$232,250.00	\$3,770,000.00	\$4,002,250.00	\$2,920,000.00		\$900,000.00	\$182,250.00				
08	Local Revenue	1.78%	\$135,310.32	\$7,581,114.68	\$7,716,425.00	\$1,704,425.00		\$5,482,000.00	\$530,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,159,622.00	\$1,159,622.00	\$1,159,622.00							
08	Uniform Construction Code Fees	-38.40%	(\$171,415.00)	\$446,415.00	\$275,000.00	\$275,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$127,293.00	\$127,293.00	\$127,293.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-43.72%	(\$58,331.43)	\$133,432.66	\$75,101.23	\$75,101.23							
08	Other Special Items	30.30%	\$196,965.46	\$650,034.54	\$847,000.00	\$732,000.00		\$115,000.00					
15	Receipts from Delinquent Taxes	-28.36%	(\$166,297.24)	\$586,297.24	\$420,000.00	\$420,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.03%	(\$652,822.01)	\$16,184,851.69	\$15,532,029.68	\$15,532,029.68							
07	Minimum Library Tax	0.10%	\$789.74	\$791,101.26	\$791,891.00	\$791,891.00							
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								
	Total	-1.54%	(\$483,550.16)	\$31,430,162.07	\$30,946,611.91	\$23,737,361.91	\$0.00	\$6,497,000.00	\$712,250.00	\$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	Water and Sewer Utility	Swimming Pool Utility	Utility	Utility	Utility	Utility
20 General Government	6.00	8.00	4.94%	\$57,638.00	\$1,167,919.00	\$1,225,557.00	\$1,225,557.00								
21 Land-Use Administration		1.00	0.00%	\$0.00	\$17,375.00	\$17,375.00	\$17,375.00								
22 Uniform Construction Code	3.00	4.00	0.69%	\$2,778.00	\$401,055.00	\$403,833.00	\$403,833.00								
23 Insurance	0.00	0.00	3.16%	\$95,000.00	\$3,010,000.00	\$3,105,000.00	\$2,685,000.00			\$420,000.00					
25 Public Safety	35.00	39.00	0.18%	\$9,673.31	\$5,390,132.69	\$5,399,806.00	\$5,331,411.00	\$68,395.00							
26 Public Works	25.00	33.00	-2.61%	(\$186,255.21)	\$7,144,650.44	\$6,958,395.23	\$2,384,275.00	\$17,385.23		\$4,556,735.00					
27 Health and Human Services	0.00	5.00	-27.90%	(\$68,000.00)	\$243,700.00	\$175,700.00	\$175,700.00								
28 Parks and Recreation	5.00	101.00	4.43%	\$56,829.00	\$1,283,323.00	\$1,340,152.00	\$848,902.00				\$491,250.00				
29 Education (including Library)	5.00	4.00	-7.87%	(\$70,032.00)	\$890,275.00	\$820,243.00	\$820,243.00								
30 Unclassified			-12.77%	(\$19,900.00)	\$155,800.00	\$135,900.00	\$135,900.00								
31 Utilities and Bulk Purchases			-5.56%	(\$40,000.00)	\$720,000.00	\$680,000.00	\$680,000.00								
32 Landfill / Solid Waste Disposal			-0.47%	(\$6,127.00)	\$1,308,891.00	\$1,302,764.00	\$1,302,764.00								
35 Contingency			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
36 Statutory Expenditures			6.29%	\$136,643.68	\$2,172,844.00	\$2,309,487.68	\$1,853,532.68			\$440,955.00	\$15,000.00				
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			0.00%	\$0.00	\$127,293.00	\$127,293.00	\$127,293.00								
43 Court and Public Defender	1.00	2.00	-12.55%	(\$26,616.00)	\$212,157.00	\$185,541.00	\$185,541.00								
44 Capital			200.00%	\$20,000.00	\$10,000.00	\$30,000.00				\$20,000.00	\$10,000.00				
45 Debt			9.66%	\$447,086.00	\$4,628,629.00	\$5,075,715.00	\$3,820,405.00			\$1,059,310.00	\$196,000.00				
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			14.08%	\$200,997.00	\$1,427,853.00	\$1,628,850.00	\$1,628,850.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	80.00	197.00	2.01%	\$609,714.78	\$30,336,897.13	\$30,946,611.91	\$23,651,581.68	\$85,780.23	\$0.00	\$6,497,000.00	\$712,250.00	\$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	68	\$27,646,500.00	1.37%
2 Residential	4,871	\$1,769,307,600.00	87.52%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	187	\$181,633,100.00	8.98%
4B Industrial	5	\$5,356,600.00	0.26%
4C Apartments	13	\$36,356,900.00	1.80%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,335,400.00	0.07%
Total	5,145	\$2,021,636,100.00	100.00%

Average Ratio (%), Assessed to True Value	85.01%
Equalized Valuation, Taxable Properties	\$2,378,115,633.45

Total # of property tax appeals filed in 2017	County Tax Board	14.00
	State Tax Court	17.00
Number of 2017 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		17.00

Amount paid out by municipality for tax appeals in 2017	\$27,800.15
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$74,462,800.00	28.71%
15B Other Schools	1	\$4,390,700.00	1.69%
15C Public Property	61	\$98,522,000.00	37.99%
15D Church and Charities	20	\$31,324,800.00	12.08%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	33	\$50,651,700.00	19.53%
Total	121	\$259,352,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	12.83%
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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				
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

### 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	15,500.00	\$13,500.00	\$0.00			\$2,000.00
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,910,955.00	\$1,207,000.00	\$0.00	\$224,500.00	\$390,500.00	\$88,955.00
Police Officers (Including Superior Officers)	30.00		5,831,585.00	\$3,473,653.00	\$355,000.00	\$823,932.00	\$1,129,000.00	\$50,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	36.00	9.00	5,372,012.00	\$3,003,094.00	\$473,418.00	\$555,000.00	\$975,500.00	\$365,000.00
All Other Non-Union Employees not listed above		184.00	1,781,926.00	\$647,806.00	\$823,920.00	\$25,200.00	\$200,000.00	\$85,000.00
Totals	78.00	199.00	14,911,978.00	\$8,345,053.00	\$1,652,338.00	\$1,628,632.00	\$2,695,000.00	\$590,955.00

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**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	29.00	\$12,015.00	\$348,435.00	28.00	\$11,237.49	\$314,649.72
Parent & Child	9.00	\$23,577.00	\$212,193.00	8.00	\$20,534.52	\$164,276.16
Employee & Spouse (or Partner)	10.00	\$18,254.00	\$182,540.00	13.00	\$24,147.09	\$313,912.17
Family	29.00	\$29,686.00	\$860,894.00	31.00	\$31,143.05	\$965,434.55
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	77.00		\$1,604,062.00	80.00		\$1,758,272.60
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	23	\$7,725.00	\$177,675.00	17	\$6,549.71	\$111,345.07
Parent & Child	1	\$19,464.00	\$19,464.00	2	\$21,417.00	\$42,834.00
Employee & Spouse (or Partner)	28	\$18,080.00	\$506,240.00	27	\$17,376.89	\$469,176.03
Family	10	\$31,624.00	\$316,240.00	10	\$32,098.80	\$320,988.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	62.00		\$1,019,619.00	56.00		\$944,343.10
<b>GRAND TOTAL</b>	139.00		\$2,623,681.00	136.00		\$2,702,615.70

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>
Matthew Cavallo	36.00	\$18,692.28			X
James Cunningham	127.00	\$50,034.19		X	
Michael DeCarlo	0.00	\$0.00		X	
Matthew Laracy	74.50	\$30,778.19		X	
Thomas Jacobsen	27.00	\$14,192.01		X	
Jennifer Kiernan	65.00	\$17,649.45		X	
Charles Molinaro	127.00	\$51,532.79		X	
Jennifer Muscara	110.00	\$29,868.30		X	
Paul Sonntag	33.00	\$13,031.37		X	
Erika Varela	27.50	\$8,012.13		X	
Harold Waterman	127.00	\$51,546.76		X	
Cheryl Ashley	85.00	\$32,476.32		X	
OPEIU	1906.97	\$584,085.78	X		
PBA	2704.22	\$1,203,781.30	X		
Totals	5450.19	\$2,105,680.87			
<b>Total Funds Reserved as of end of 2017</b>		\$153,087.34			
<b>Total Funds Appropriated in 2018</b>		\$50,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year 2019 2020 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$36,760,218.00	\$36,760,218.00	\$0.00	Utility Fund - Principal	\$1,024,310.00	\$874,000.00	\$805,000.00	\$4,116,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$231,000.00	\$165,961.00	\$142,222.00	\$508,575.00
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Water/Sewer	\$8,022,233.31	\$8,022,233.31	\$0.00	Bonds - Principal	\$2,849,000.00	\$2,841,000.00	\$2,830,000.00	\$20,233,000.00
Swimming Pool	\$1,415,700.00	\$1,415,700.00	\$0.00	Bonds - Interest	\$837,827.00	\$732,508.00	\$659,420.00	
0			\$0.00	Loans & Other Debt - Principal	\$99,644.37	\$101,647.22	\$103,690.33	\$847,085.16
0			\$0.00	Loans & Other Debt - Interest	\$22,545.60	\$20,542.75	\$18,499.63	\$69,339.60
0			\$0.00					
0			\$0.00	Total	\$5,064,326.97	\$4,735,658.97	\$4,558,831.96	\$25,773,999.76
<u>Municipal Purposes</u>								
Debt Authorized	\$2,669,099.60		\$2,669,099.60	Total Principal	\$3,972,954.37	\$3,816,647.22	\$3,738,690.33	\$25,196,085.16
Notes Outstanding			\$0.00	Total Interest	\$1,091,372.60	\$919,011.75	\$820,141.63	\$577,914.60
Bonds Outstanding	\$28,753,000.00		\$28,753,000.00	% of Total Current Year Budget	16.36%			
Loans and Other Debt	\$1,050,419.86		\$1,050,419.86					
Total (Current Year)	\$78,670,670.77	\$46,198,151.31	\$32,472,519.46					
Population (2010 census)	13,332							
Per Capita Gross Debt	\$5,900.89							
Per Capita Net Debt	\$2,435.68							
3 Yr. Average Property Valuation		\$2,348,793,074.33						
Net Debt as % of 3 Year Avg Property Valuation		1.38%						

## 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)
