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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	1.374	\$22,731,187.79	22.22%	\$2,518.59	Municipal Purpose Tax	ACTUAL	\$23,044,163.82
Municipal Library	0.085	\$1,411,371.47	1.38%	\$155.81	Municipal Library	ACTUAL	\$1,514,107.00
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	3.352	\$55,466,136.00	54.22%	\$6,144.32	Local School District	ACTUAL	\$57,337,589.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.333	\$22,058,140.18	21.56%	\$2,443.43	County Purposes	ESTIMATED	\$22,499,302.99
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.038	\$636,045.44	0.62%	\$69.66	County Open Space	ESTIMATED	\$648,766.35
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	6.182	\$102,302,880.88	100.00%	\$11,331.80	Total ESTIMATED amount to be raised by taxes		\$105,043,929.16
Total Taxable Valuation as of October 1, 2017 \$1,655,417,405.00					Revenue Anticipated, Excluding Tax Levy		13,313,719.06
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		36,431,989.83
Current Year Average Residential Assessment \$183,303.13					Total Non-Municipal Tax Levy		\$80,485,658.34
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$103,603,929.11
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$1,437,906.02
Prior Year Current Year % Change (+/-)					Total Amount to be Raised by Taxes		\$105,041,835.13
1.374 1.392 1.31%					% of Tax Collections used to Calculate RUT		98.63%
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		101,676,287.79
\$22,731,187.79 \$23,044,163.82 1.38% \$312,976.03					Total Tax Revenue, Collections CY 2017		102,916,023.96
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2017		98.80%
Prior Year Current Year % Change (+/-) \$ Change (+/-)					% of Taxes Collected, CY 2017		
\$2,518.59 \$2,551.58 1.31% \$32.99					Delinquent Taxes - December 31, 2017		\$795,472.09
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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-3.37%	(\$102,173.95)	\$3,028,013.00	\$2,925,839.05	\$2,850,000.00		\$75,839.05					
08	Local Revenue	-0.30%	(\$11,275.39)	\$3,770,229.39	\$3,758,954.00	\$2,117,160.00		\$1,641,794.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,900,712.00	\$2,900,712.00	\$2,900,712.00							
08	Uniform Construction Code Fees	0.00%	(\$13.00)	\$937,113.00	\$937,100.00	\$937,100.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-100.00%	(\$22,019.68)	\$22,019.68	\$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	-79.85%	(\$215,792.16)	\$270,256.22	\$54,464.06	\$54,464.06							
08	Other Special Items	-4.62%	(\$178,214.50)	\$3,857,497.50	\$3,679,283.00	\$3,679,283.00							
15	Receipts from Delinquent Taxes	-7.82%	(\$65,702.18)	\$840,702.18	\$775,000.00	\$775,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.37%	\$311,376.56	\$22,731,187.26	\$23,042,563.82	\$23,042,563.82							
07	Minimum Library Tax	7.28%	\$102,735.00	\$1,411,372.00	\$1,514,107.00	\$1,514,107.00							
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	-0.46%	(\$181,079.30)	\$39,769,102.23	\$39,588,022.93	\$37,870,389.88	\$0.00	\$1,717,633.05	\$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	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	14.00	7.00	-7.81%	(\$207,204.94)	\$2,651,698.10	\$2,444,493.16	\$2,421,226.16	\$23,267.00							
21	Land-Use Administration	2.00	2.00	-16.26%	(\$33,499.00)	\$206,064.00	\$172,565.00	\$172,565.00								
22	Uniform Construction Code	6.00	5.00	5.19%	\$32,522.00	\$627,053.00	\$659,575.00	\$659,575.00								
23	Insurance			0.56%	\$29,332.91	\$5,209,244.00	\$5,238,576.91	\$5,238,576.91								
25	Public Safety	92.00	24.00	1.93%	\$203,881.63	\$10,574,821.15	\$10,778,702.78	\$10,778,702.78								
26	Public Works	23.00		-0.86%	(\$27,741.01)	\$3,217,982.78	\$3,190,241.77	\$3,154,391.71	\$35,850.06							
27	Health and Human Services	1.00	2.00	539.86%	\$1,733,813.05	\$321,160.00	\$2,054,973.05	\$337,340.00			\$1,717,633.05					
28	Parks and Recreation	7.00	262.00	-83.01%	(\$1,751,707.00)	\$2,110,187.00	\$358,480.00	\$358,480.00								
29	Education (including Library)	9.00	32.00	7.28%	\$102,735.00	\$1,411,372.00	\$1,514,107.00	\$1,514,107.00								
30	Unclassified		2.00	0.00%	\$0.00	\$5,250.00	\$5,250.00	\$5,250.00								
31	Utilities and Bulk Purchases			3.41%	\$96,783.00	\$2,839,719.00	\$2,936,502.00	\$2,936,502.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			16.28%	\$493,692.41	\$3,033,349.00	\$3,527,041.41	\$3,527,041.41								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-100.00%	(\$21,900.00)	\$21,900.00	\$0.00	\$0.00								
43	Court and Public Defender	4.00	2.00	-0.75%	(\$1,946.95)	\$261,039.00	\$259,092.05	\$259,092.05								
44	Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
45	Debt			-0.08%	(\$3,743.00)	\$4,813,759.39	\$4,810,016.39	\$4,810,016.39								
46	Deferred Charges			-100.00%	(\$848,066.64)	\$848,073.00	\$6.36	\$6.36								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,440,000.00	\$1,440,000.00	\$1,440,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		158.00	338.00	-0.51%	(\$203,048.54)	\$39,792,671.42	\$39,589,622.88	\$37,812,872.77	\$59,117.06	\$0.00	\$1,717,633.05	\$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	71	\$6,920,200.00	0.42%
2 Residential	7,494	\$1,373,673,600.00	82.98%
3A/3B Farm	2	\$207,100.00	0.01%
4A Commercial	278	\$205,640,500.00	12.42%
4B Industrial	41	\$44,224,400.00	2.67%
4C Apartments	13	\$22,383,700.00	1.35%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,367,905.00	0.14%
Total	7,900	\$1,655,417,405.00	100.00%

Average Ratio (%), Assessed to True Value	36.40%
Equalized Valuation, Taxable Properties	\$4,547,850,013.74

Total # of property tax appeals filed in 2017	County Tax Board	72.00
	State Tax Court	16.00
Number of 2017 County Tax Board decisions appealed to Tax Court		11.00
Number of pending property tax appeals in State Tax Court		23.00

Amount paid out by municipality for tax appeals in 2017	\$520,832.43
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$80,470,800.00	36.36%
15B Other Schools	1	\$2,809,700.00	1.27%
15C Public Property	235	\$100,143,600.00	45.25%
15D Church and Charities	47	\$32,534,500.00	14.70%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	26	\$5,357,400.00	2.42%
Total	323	\$221,316,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	13.37%
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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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Long Term Tax Exemptions

Sheet UFB-6

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	0.00	5.00	14,044.02	\$13,046.00	\$0.00	\$0.00	\$0.00	\$998.02
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,239,879.51	\$1,680,336.52	\$14,000.00	\$216,931.44	\$200,065.80	\$128,545.74
Police Officers (Including Superior Officers)	48.00	0.00	7,933,429.51	\$5,316,716.24	\$163,442.00	\$1,356,294.31	\$690,248.16	\$406,728.79
Fire Fighters (Including Superior Officers)	22.00	0.00	4,048,158.28	\$2,656,432.74	\$200,000.00	\$677,655.99	\$310,852.44	\$203,217.10
All Other Union Employees not listed above	26.00	15.00	2,490,070.91	\$1,676,940.92	\$117,075.91	\$195,070.18	\$372,697.92	\$128,285.98
All Other Non-Union Employees not listed above	35.00	278.00	3,658,216.81	\$2,607,616.02	\$0.00	\$274,388.92	\$576,729.24	\$199,482.63
Totals	146.00	299.00	20,383,799.03	\$13,951,088.44	\$494,517.91	\$2,720,340.85	\$2,150,593.56	\$1,067,258.27

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	55.00	\$11,407.44	\$627,409.20	53.00	\$11,407.44	\$604,594.32
Parent & Child	7.00	\$20,419.32	\$142,935.24	8.00	\$20,419.32	\$163,354.56
Employee & Spouse (or Partner)	21.00	\$22,814.88	\$479,112.48	22.00	\$22,814.88	\$501,927.36
Family	54.00	\$31,826.64	\$1,718,638.56	55.00	\$31,826.64	\$1,750,465.20
Employee Cost Sharing Contribution (enter as negative -)			(\$775,605.48)			(\$779,715.24)
Subtotal	137.00		\$2,192,490.00	138.00		\$2,240,626.20
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	51	\$8,408.42	\$428,829.42	52	\$8,610.65	\$447,753.80
Parent & Child	5	\$20,181.96	\$100,909.80	5	\$20,181.95	\$100,909.75
Employee & Spouse (or Partner)	42	\$17,744.25	\$745,258.50	42	\$17,245.59	\$724,314.78
Family	18	\$35,613.16	\$641,036.88	16	\$38,127.50	\$610,040.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	116.00		\$1,916,034.60	115.00		\$1,883,018.33
GRAND TOTAL	253.00		\$4,108,524.60	253.00		\$4,123,644.53

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TERENCE WALL, BUSINESS ADMINISTRATOR	2.25	\$1,437.51		X	
LAVONA PATTERSON, CHIEF FINANCIAL OFFICER	48.75	\$24,862.50		X	
TARA ROWLEY, MUNICIPAL CLERK	0.00	\$0.00		X	
RYAN GRECO, POLICE CHIEF	0.00	\$0.00		X	
DANIEL CZECH, FIRE CHIEF	32.50	\$18,500.30		X	
STEVE WARDELL, DPW DEPT HEAD	51.50	\$23,896.00		X	
RICHARD BELLUSCIO, BLDG/CONSTRUCTION DEPT HEAD	41.50	\$20,027.07		X	
LORRAINE POWELL, COURT DEPT HEAD	32.50	\$8,664.48		X	
MONICA JENCIK, HEALTH DEPT HEAD	55.00	\$16,071.55		X	
STEPHEN ROBERTAZZI, POOL/RECREATION DEPT HEAD	35.50	\$15,654.44		X	
PETER BARNETT, TAX ASSESSOR DEPT HEAD	32.50	\$13,020.15		X	
HAROLD DAVENPORT, TV35 DEPT HEAD	0.00	\$0.00		X	
KATHLEEN PRUNTY, DOWNTOWN MGMT DEPT HEAD	48.00	\$16,911.10		X	
JOHN MALAR, LIBRARY DEPT HEAD	0.00	\$0.00			
RONALD JOHNSON, ZONING/PLANNING DEPT HEAD	6.00	\$1,443.60		X	
UNION EMPLOYEES:					
FIRE	706.00	\$312,207.60	X		
POLICE	50.00	\$35,925.49	X		
DPW	428.00	\$70,861.44	X		
OFFICE/OTHER/LIBRARY	162.00	\$39,180.00	X	X	
NON-UNION EMPLOYEES:					
FIRE	28.00	\$6,616.68		X	
POLICE	5.00	\$1,388.47		X	
DPW	83.00	\$19,878.00		X	
OFFICE/OTHER	529.50	\$114,240.98		X	
Totals	2377.50	\$760,787.36			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

Gross Debt				Current Year				2019		2020		All Additional Future	
Deductions				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$9,168,000.00	\$9,168,000.00	\$0.00	Utility Fund - Principal	\$25,000.00	\$25,000.00							
Regional School Debt			\$0.00	Utility Fund - Interest	\$14,949.00	\$15,000.00							
				Bond Anticipation Notes - Principal	\$1,042,619.00								
Utility Fund Debt				Bond Anticipation Notes - Interest	\$649,371.54								
0	\$1,359,000.00	\$0.00	\$1,359,000.00	Bonds - Principal	\$1,990,000.00	\$1,660,000.00							
0			\$0.00	Bonds - Interest	\$559,773.50	\$542,961.00							
0			\$0.00	Loans & Other Debt - Principal	\$462,542.42	\$465,041.35							
0			\$0.00	Loans & Other Debt - Interest	\$90,760.98	\$81,019.65							
0			\$0.00										
0			\$0.00	Total	\$4,835,016.44	\$2,789,022.00	\$0.00					\$0.00	
Municipal Purposes				Total Principal	\$3,520,161.42	\$2,150,041.35	\$0.00					\$0.00	
Debt Authorized	\$7,997,089.60		\$7,997,089.60	Total Interest	\$1,314,855.02	\$638,980.65	\$0.00					\$0.00	
Notes Outstanding	\$45,267,376.41		\$45,267,376.41	% of Total Current Year Budget	12.21%								
Bonds Outstanding	\$9,380,000.00		\$9,380,000.00										
Loans and Other Debt	\$4,208,553.36	\$1,308,459.86	\$2,900,093.50										
Total (Current Year)	\$77,380,019.37	\$10,476,459.86	\$66,903,559.51										
Population (2010 census)	22,625												
Per Capita Gross Debt	\$3,420.11												
Per Capita Net Debt	\$2,957.06												
3 Yr. Average Property Valuation		\$4,257,020,137.33											
Net Debt as % of 3 Year Avg Property Valuation		1.57%											

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]