



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.463	\$27,675,840.69	23.72%	\$2,229.36	Municipal Purpose Tax	ACTUAL	\$27,926,019.15
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.058	\$3,161,620.00	2.71%	\$279.27	Fire Districts (total levies)	ACTUAL	\$3,468,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.138	\$67,991,240.00	58.26%	\$5,479.52	Local School District	ESTIMATED	\$69,351,064.80
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.252	\$15,048,339.68	12.90%	\$1,213.39	County Purposes	ESTIMATED	\$15,201,860.70
County Library	0.018	\$1,076,720.30	0.92%	\$86.67	County Library	ESTIMATED	\$1,086,233.84
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$1,740,040.58	1.49%	\$139.64	County Open Space	ESTIMATED	\$1,755,657.03
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>1.958</b>	<b>\$116,693,801.25</b>	<b>100.00%</b>	<b>\$9,427.85</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$118,788,835.52</b>
Total Taxable Valuation as of October 1, 2019 <u>\$6,044,518,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>15,730,746.24</u>		
Current Year Average Residential Assessment <u>\$481,504.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>40,883,126.53</u>		
<b>Prior Year to Current Year Comparison</b>					Total Non-Municipal Tax Levy <u>\$90,862,816.37</u>		
<b>Comparison - Municipal Purposes Tax Rate</b>					Amount to be Raised by Taxes - Before RUT <u>\$116,015,196.66</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,767,640.10</u>		
0.463	0.463	0.00%			Total Amount to be Raised by Taxes <u>\$118,782,836.76</u>		
<b>Comparison - Municipal Purposes Tax Levy</b>					% of Tax Collections used to Calculate RUT <u>97.67%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$27,675,840.69	\$27,926,019.15	0.90%	\$250,178.46		<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					Total Tax Revenue, Collections CY 2019 <u>115,836,262.98</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>117,720,934.63</u>		
\$2,229.36	\$2,229.36	0.00%	\$0.00		% of Taxes Collected, CY 2019 <u>98.40%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$1,688,796.60</u>		

**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	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.02%	\$59,727.03	\$5,840,511.78	\$5,900,238.81	\$5,696,842.62		\$203,396.19					
08	Local Revenue	-1.66%	(\$227,379.91)	\$13,683,652.27	\$13,456,272.36	\$1,551,000.00		\$11,905,272.36					
09	State Aid (without offsetting appropriation)	0.18%	\$6,424.00	\$3,524,353.00	\$3,530,777.00	\$3,530,777.00							
08	Uniform Construction Code Fees	-0.05%	(\$401.00)	\$742,401.00	\$742,000.00	\$742,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	2.00%	\$2,528.00	\$126,494.00	\$129,022.00	\$129,022.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-62.57%	(\$281,668.80)	\$450,137.64	\$168,468.84	\$168,468.84							
08	Other Special Items	271.01%	\$1,999,756.41	\$737,879.37	\$2,737,635.78	\$2,737,635.78							
15	Receipts from Delinquent Taxes	-11.06%	(\$146,102.51)	\$1,321,102.51	\$1,175,000.00	\$1,175,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-3.63%	(\$1,050,518.67)	\$28,976,537.82	\$27,926,019.15	\$27,926,019.15							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>0.65%</b>	<b>\$362,364.55</b>	<b>\$55,403,069.39</b>	<b>\$55,765,433.94</b>	<b>\$43,656,765.39</b>	<b>\$0.00</b>	<b>\$12,108,668.55</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	17.00	6.00	2.60%	\$57,532.23	\$2,215,698.27	\$2,273,230.50	\$2,273,230.50							
21	Land-Use Administration	7.00		-1.62%	(\$9,542.17)	\$590,733.36	\$581,191.19	\$581,191.19							
22	Uniform Construction Code	9.00	2.00	7.17%	\$55,745.79	\$777,656.31	\$833,402.10	\$833,402.10							
23	Insurance			10.51%	\$457,791.62	\$4,354,047.18	\$4,811,838.80	\$4,811,838.80							
25	Public Safety	90.00	46.00	2.56%	\$293,396.63	\$11,439,353.54	\$11,732,750.17	\$11,732,750.17							
26	Public Works	56.00	12.00	-1.00%	(\$98,859.31)	\$9,895,483.01	\$9,796,623.70	\$5,747,784.58		\$4,048,839.12					
27	Health and Human Services			0.00%	\$0.00	\$53,000.00	\$53,000.00	\$53,000.00							
28	Parks and Recreation	7.00	12.00	5.55%	\$31,557.33	\$568,171.40	\$599,728.73	\$599,728.73							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-68.97%	(\$406,668.80)	\$589,601.64	\$182,932.84	\$1.00	\$182,931.84						
31	Utilities and Bulk Purchases			-0.38%	(\$28,769.55)	\$7,557,354.50	\$7,528,584.95	\$1,115,000.00		\$6,413,584.95					
32	Landfill / Solid Waste Disposal			8.56%	\$112,500.00	\$1,315,000.00	\$1,427,500.00	\$1,427,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			3.96%	\$195,638.53	\$4,945,172.37	\$5,140,810.90	\$4,776,566.42		\$364,244.48					
37	Judgements			#DIV/0!	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00							
42	Shared Services			0.00%	\$0.00	\$232,339.00	\$232,339.00	\$232,339.00							
43	Court and Public Defender	9.00	1.00	-8.43%	(\$42,314.08)	\$501,769.77	\$459,455.69	\$459,455.69							
44	Capital			178.52%	\$1,499,599.51	\$840,000.00	\$2,339,599.51	\$2,019,599.51		\$320,000.00					
45	Debt			-4.77%	(\$221,141.00)	\$4,636,998.00	\$4,415,857.00	\$3,578,857.00		\$837,000.00					
46	Deferred Charges			-35.18%	(\$262,059.14)	\$745,009.14	\$482,950.00	\$357,950.00		\$125,000.00					
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.02%	\$691.68	\$2,772,947.18	\$2,773,638.86	\$2,773,638.86							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>195.00</b>	<b>79.00</b>	<b>3.21%</b>	<b>\$1,735,099.27</b>	<b>\$54,030,334.67</b>	<b>\$55,765,433.94</b>	<b>\$43,473,833.55</b>	<b>\$182,931.84</b>	<b>\$0.00</b>	<b>\$12,108,668.55</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	492	\$86,233,800.00	1.43%	15A Public Schools	11	\$86,391,000.00	14.83%	
2 Residential	9,432	\$4,539,928,100.00	75.27%	15B Other Schools	2	\$14,269,400.00	2.45%	
3A/3B Farm	148	\$37,423,200.00	0.62%	15C Public Property	340	\$342,990,600.00	58.89%	
4A Commercial	626	\$1,093,502,300.00	18.13%	15D Church and Charities	25	\$34,102,000.00	5.85%	
4B Industrial	94	\$229,086,100.00	3.80%	15E Cemeteries & Graveyards	8	\$18,719,000.00	3.21%	
4C Apartments	9	\$45,533,400.00	0.75%	15F Other Exempt	86	\$85,985,100.00	14.76%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	3	\$0.00	0.00%					
<b>Total</b>	<b>10,804</b>	<b>\$6,031,706,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>472</b>	<b>\$582,457,100.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		90.70%		Percentage of Exempt vs. Non-Exempt Properties				9.66%
Equalized Valuation, Taxable Properties		\$6,650,172,987.87						
Total # of property tax appeals filed in 2019		County Tax Board				116.00		
		State Tax Court				60.00		
Number of 2019 County Tax Board decisions appealed to Tax Court						7.00		
Number of pending property tax appeals in State Tax Court						180.00		
Amount paid out by municipality for tax appeals in 2019						\$525,620.28		

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		5.00	24,221.25	\$22,500.00				\$1,721.25
Supervisory Staff (Department Heads & Managers)	13.00		2,041,070.61	\$1,574,333.69		\$187,315.08	\$158,985.31	\$120,436.53
Police Officers (Including Superior Officers)	68.00		12,242,019.68	\$8,005,634.92	\$368,500.00	\$2,447,088.54	\$780,174.90	\$640,621.32
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	61.00		7,911,854.88	\$5,301,939.08	\$437,870.00	\$725,835.46	\$1,007,114.95	\$439,095.39
All Other Non-Union Employees not listed above	53.00	74.00	6,190,029.15	\$4,175,022.71	\$31,678.09	\$571,560.61	\$1,089,955.13	\$321,812.61
<b>Totals</b>	<b>195.00</b>	<b>79.00</b>	<b>28,409,195.57</b>	<b>\$19,079,430.40</b>	<b>\$838,048.09</b>	<b>\$3,931,799.69</b>	<b>\$3,036,230.29</b>	<b>\$1,523,687.10</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	57.00	\$11,967.00	\$682,119.00	62.00	\$10,826.88	\$671,266.56
Parent & Child	12.00	\$20,354.40	\$244,252.80	12.00	\$18,405.96	\$220,871.52
Employee & Spouse (or Partner)	31.00	\$23,946.48	\$742,340.88	25.00	\$21,654.12	\$541,353.00
Family	65.00	\$32,327.04	\$2,101,257.60	64.00	\$29,232.48	\$1,870,878.72
Employee Cost Sharing Contribution (enter as negative - )			(\$1,017,655.20)			(\$890,480.28)
<b>Subtotal</b>	<b>165.00</b>		<b>\$2,752,315.08</b>	<b>163.00</b>		<b>\$2,413,889.52</b>
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
<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	4	\$11,835.72	\$47,342.88	3	\$10,702.68	\$32,108.04
Parent & Child	2	\$20,120.88	\$40,241.76	2	\$18,194.76	\$36,389.52
Employee & Spouse (or Partner)	13	\$23,671.68	\$307,731.84	11	\$21,405.72	\$235,462.92
Family	30	\$31,956.48	\$958,694.40	31	\$28,897.44	\$895,820.64
Employee Cost Sharing Contribution (enter as negative - )			(\$20,000.00)			(\$20,000.00)
<b>Subtotal</b>	<b>49.00</b>		<b>\$1,334,010.88</b>	<b>47.00</b>		<b>\$1,179,781.12</b>
<b>GRAND TOTAL</b>	<b>214.00</b>		<b>\$4,086,325.96</b>	<b>210.00</b>		<b>\$3,593,670.64</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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**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
Chief of Police	171.48	\$133,246.96			X
Construction Official	155.28	\$67,364.51		X	
Township Administrator	82.00	\$61,532.80		X	
Municipal Clerk	145.06	\$54,647.95		X	
Human Resources Director	81.72	\$27,777.84		X	
Public Works Director	48.38	\$27,519.57		X	
Chief Financial Officer	31.25	\$17,670.00		X	
Youth Center Director	47.72	\$15,155.48		X	
Engineer	20.53	\$11,214.99		X	
Recreation Director	34.44	\$10,113.61		X	
Tax Assessor	19.00	\$6,093.68		X	
Tax Collector	12.44	\$4,428.75		X	
Municipal Court Administrator	6.00	\$1,707.84		X	
PBA Local 234	5238.94	\$2,698,636.67	X		
CWA Local 1038	4344.22	\$1,411,432.09	X		
Other Non-Union Employees	1772.32	\$458,103.73		X	
Amounts listed reflect gross obligations and do not reflect caps on maximum payouts.					
<b>Totals</b>	12210.78	\$5,006,646.47			
<b>Total Funds Reserved as of end of 2019</b>		\$0.00			
<b>Total Funds Appropriated in 2020</b>		\$1.00			

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

	Gross Debt		Net Debt	Current Year				
		Deductions		Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt	\$10,480,000.00	\$10,480,000.00	\$0.00	Utility Fund - Principal	\$400,000.00	\$395,000.00	\$395,000.00	\$7,565,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$437,000.00	\$379,300.00	\$361,500.00	\$2,892,100.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water/Sewer	\$21,520,140.38	\$21,520,140.38	\$0.00	Bond Anticipation Notes - Interest	\$251,000.00			
0			\$0.00	Bonds - Principal	\$2,170,857.00	\$2,030,000.00	\$2,100,000.00	\$18,710,000.00
0			\$0.00	Bonds - Interest	\$1,157,000.00	\$1,105,575.00	\$1,010,275.00	\$5,150,975.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$4,415,857.00</b>	<b>\$3,909,875.00</b>	<b>\$3,866,775.00</b>	<b>\$34,318,075.00</b>
<u>Municipal Purposes</u>				Total Principal	\$2,570,857.00	\$2,425,000.00	\$2,495,000.00	\$26,275,000.00
Debt Authorized	\$5,622,950.00		\$5,622,950.00	Total Interest	\$1,845,000.00	\$1,484,875.00	\$1,371,775.00	\$8,043,075.00
Notes Outstanding	\$16,680,550.00	\$16,680,550.00	\$0.00	% of Total Current Year Budget	7.92%			
Bonds Outstanding	\$25,010,857.00	\$732,831.00	\$24,278,026.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$79,314,497.38</b>	<b>\$49,413,521.38</b>	<b>\$29,900,976.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	26,164			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,031.44			Total Guarantees - Other				
Per Capita Net Debt	\$1,142.83			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$6,344,169,769.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.47%		<b>Bond Rating</b>	Moody's	Standard & Poors	Fitch	
				Rating		AA		
				Year of Last Rating		2019		
				<b>Mark "X" if Municipality has no bond rating</b>				



