

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
Total (Calendar Year 2019 Budget)	6.157	\$63,303,457.49	100.00%	\$12,588.35

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)		
Total ESTIMATED amount to be raised by taxes		\$66,258,069.31

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							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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								
	Total	-15.79%	(\$4,203,649.08)	\$26,620,709.04	\$22,417,059.96	\$22,256,469.96	\$0.00	\$160,590.00	\$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	POOL Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	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	Land-Use Administration	2.00		2.13%	\$2,200.00	\$103,400.00	\$105,600.00	\$105,600.00							
22	Uniform Construction Code	2.00	8.00	5.27%	\$17,543.40	\$333,034.60	\$350,578.00	\$350,578.00							
23	Insurance			18.03%	\$398,481.00	\$2,210,000.00	\$2,608,481.00	\$2,608,481.00							
25	Public Safety	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	Public Works	23.00		20.07%	\$430,871.71	\$2,147,301.94	\$2,578,173.65	\$2,227,700.00	\$350,473.65						
27	Health and Human Services			-2.77%	(\$350.00)	\$12,650.00	\$12,300.00	\$12,300.00							
28	Parks and Recreation	2.00	15.00	-92.49%	(\$3,568,740.00)	\$3,858,590.00	\$289,850.00	\$284,350.00	\$5,500.00						
29	Education (including Library)	5.00	12.00	3.87%	\$31,355.09	\$810,057.83	\$841,412.92	\$841,412.92							
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases	2.00	1.00	138.94%	\$1,275,200.00	\$917,800.00	\$2,193,000.00	\$2,193,000.00							
32	Landfill / Solid Waste Disposal			-78.58%	(\$1,174,000.00)	\$1,494,000.00	\$320,000.00	\$320,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-1.05%	(\$16,747.22)	\$1,589,147.22	\$1,572,400.00	\$1,571,150.00		\$1,250.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			1.48%	\$1,100.00	\$74,100.00	\$75,200.00	\$75,200.00							
43	Court and Public Defender	2.00	3.00	21.42%	\$45,300.00	\$211,450.00	\$256,750.00	\$256,750.00							
44	Capital			-93.08%	(\$1,480,000.00)	\$1,590,000.00	\$110,000.00	\$110,000.00							
45	Debt			-1.13%	(\$38,410.00)	\$3,406,350.00	\$3,367,940.00	\$3,338,600.00		\$29,340.00					
46	Deferred Charges			31.87%	\$3,155.00	\$9,900.00	\$13,055.00	\$13,055.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			16.21%	\$184,854.74	\$1,140,306.65	\$1,325,161.39	\$1,325,161.39							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	82.00	76.00	-15.14%	(\$3,999,397.69)	\$26,416,457.65	\$22,417,059.96	\$21,888,322.31	\$368,147.65	\$0.00	\$160,590.00	\$0.00	\$0.00	\$0.00	\$0.00

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%				
Total	5,123	\$1,081,688,100.00	100.00%	Total	129	\$113,711,400.00	100.00%
Average Ratio (%), Assessed to True Value				43.66%			
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			
				Percentage of Exempt vs. Non-Exempt Properties			
				10.51%			

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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
VRS METUCHEN PRESERVATION LI	Aff. Housing	\$16,000.00	\$7,000,000.00	\$417,340.00															
Total Long Term Exemptions - Column Total		16,000.00	7,000,000.00	417,340.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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
Totals	85.00	76.00	10,486,243.98	\$6,986,598.60	\$701,970.00	\$1,337,532.51	\$1,042,283.35	\$417,859.52

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	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)
Subtotal	67.00		\$1,086,892.80	62.00		\$1,127,878.92
Elected Officials - Health Benefits - Annual Cost						
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
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
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)
Subtotal	36.00		\$758,295.67	36.00		\$778,362.05
GRAND TOTAL	103.00		\$1,845,188.47	98.00		\$1,906,240.97

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
