

[illegible]

**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	0.425	\$3,401,000.00	16.81%	\$1,787.23
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.060	\$480,000.00	2.37%	\$252.31
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.101	\$8,806,417.00	43.53%	\$4,629.96
Regional School District	0.537	\$4,293,628.00	21.22%	\$2,258.21
County Purposes	0.340	\$2,722,940.67	13.46%	\$1,429.78
County Library	0.033	\$267,384.74	1.32%	\$138.77
County Board of Health			0.00%	\$0.00
County Open Space	0.033	\$260,053.38	1.29%	\$138.77
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget) 2.529 \$20,231,423.79 100.00% \$10,635.04				
Total Taxable Valuation as of October 1, 2019 \$804,097,830.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$420,523.55				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.425	0.425	0.00%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$3,401,000.00	\$4,447,740.27	30.78%	\$1,046,740.27	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,787.23	\$1,787.23	0.00%	\$0.00	

Current Year 2020 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,447,740.27
Municipal Library		
Municipal Open Space	ACTUAL	\$482,450.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,894,400.00
Regional School District	ESTIMATED	\$4,336,500.00
County Purposes	ESTIMATED	\$3,282,800.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$21,443,890.27
Revenue Anticipated, Excluding Tax Levy		1,430,325.27
Budget Appropriations, before Reserve for Uncollected Taxes		4,447,740.27
Total Non-Municipal Tax Levy		\$16,996,150.00
Amount to be Raised by Taxes - Before RUT		\$20,013,565.00
Reserve for Uncollected Taxes (RUT)		\$400,107.99
Total Amount to be Raised by Taxes		\$20,413,672.99
% of Tax Collections used to Calculate RUT		98.04%
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		19,972,131.65
Total Tax Levy, CY 2019		20,280,432.66
% of Taxes Collected, CY 2019		98.48%
Delinquent Taxes - December 31, 2019		\$292,882.05

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	14.01%	\$50,000.00	\$357,000.00	\$407,000.00	\$407,000.00							
08	Local Revenue	-13.86%	(\$33,227.48)	\$239,654.48	\$206,427.00	\$206,427.00							
09	State Aid (without offsetting appropriation)	4.12%	\$14,873.00	\$361,417.00	\$376,290.00	\$376,290.00							
08	Uniform Construction Code Fees	-12.20%	(\$12,230.00)	\$100,230.00	\$88,000.00	\$88,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-9.63%	(\$3,515.00)	\$36,515.00	\$33,000.00	\$33,000.00							
08	Additional Revenue Offset by Appropriations	8.28%	\$2,218.08	\$26,777.19	\$28,995.27	\$28,995.27							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-100.00%	(\$28,114.00)	\$28,114.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	20.83%	\$50,108.55	\$240,504.45	\$290,613.00	\$290,613.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.25%	(\$114,907.40)	\$3,532,322.40	\$3,417,415.00	\$3,417,415.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.51%	\$2,450.00	\$480,000.00	\$482,450.00		\$482,450.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.34%	(\$72,344.25)	\$5,402,534.52	\$5,330,190.27	\$4,847,740.27	\$482,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget					
20	General Government	4.00	7.00	23.66%	\$104,541.24	\$441,900.00	\$546,441.24	\$475,230.00		\$71,211.24					
21	Land-Use Administration		2.00	-7.41%	(\$4,620.00)	\$62,350.00	\$57,730.00	\$57,730.00							
22	Uniform Construction Code		4.00	2.61%	\$2,810.00	\$107,850.00	\$110,660.00	\$110,660.00							
23	Insurance			-2.66%	(\$16,000.00)	\$602,000.00	\$586,000.00	\$586,000.00							
25	Public Safety	7.00	4.00	3.72%	\$37,938.25	\$1,018,496.75	\$1,056,435.00	\$1,056,435.00							
26	Public Works	5.00	5.00	4.39%	\$34,312.00	\$781,708.00	\$816,020.00	\$816,020.00							
27	Health and Human Services		1.00	-5.07%	(\$1,500.00)	\$29,600.00	\$28,100.00	\$28,100.00							
28	Parks and Recreation			3.96%	\$1,150.00	\$29,070.00	\$30,220.00	\$30,220.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			26.96%	\$7,218.08	\$26,777.19	\$33,995.27	\$5,000.00	\$28,995.27						
31	Utilities and Bulk Purchases			3.80%	\$4,000.00	\$105,200.00	\$109,200.00	\$109,200.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$50.00	\$0.00	\$50.00	\$50.00							
36	Statutory Expenditures			-8.91%	(\$42,803.73)	\$480,153.73	\$437,350.00	\$437,350.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender		4.00	-1.91%	(\$1,700.00)	\$88,850.00	\$87,150.00	\$87,150.00							
44	Capital			-3.82%	(\$9,520.00)	\$249,520.00	\$240,000.00	\$240,000.00							
45	Debt			161.86%	\$488,828.76	\$302,010.00	\$790,838.76	\$379,600.00		\$411,238.76					
46	Deferred Charges			-100.00%	(\$5,512.93)	\$5,512.93	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		16.00	27.00	12.67%	\$599,191.67	\$4,730,998.60	\$5,330,190.27	\$4,818,745.00	\$28,995.27	\$482,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION<sup>2</sup>

### STRUCTURAL BUDGET IMBALANCES

[illegible]

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	109	\$5,174,520.00	0.64%
2 Residential	1,385	\$548,258,400.00	68.22%
3A/3B Farm	1,078	\$224,290,810.00	27.91%
4A Commercial	35	\$17,720,800.00	2.20%
4B Industrial	10	\$7,270,600.00	0.90%
4C Apartments	2	\$961,300.00	0.12%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,619	\$803,676,430.00	100.00%

Average Ratio (%), Assessed to True Value	91.66%
Equalized Valuation, Taxable Properties	\$876,801,691.03

Total # of property tax appeals filed in 2019	County Tax Board	4.00
	State Tax Court	1.00
Number of 2019 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2019	\$8,411.45
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,932,900.00	9.83%
15B Other Schools		\$0.00	0.00%
15C Public Property	86	\$18,216,000.00	45.55%
15D Church and Charities	9	\$4,465,000.00	11.17%
15E Cemeteries & Graveyards	12	\$1,163,100.00	2.91%
15F Other Exempt	58	\$12,212,400.00	30.54%

Total	166	\$39,989,400.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	4.98%
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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 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

[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	21,831.10	\$19,800.00		\$516.40	\$0.00	\$1,514.70
Supervisory Staff (Department Heads & Managers)	2.00	4.00	434,557.80	321,920.00		\$41,559.87	\$46,451.05	\$24,626.88
Police Officers (Including Superior Officers)	7.00	2.00	1,156,284.74	\$770,425.00	\$65,000.00	\$115,563.75	\$141,385.98	\$63,910.01
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	4.00		444,139.61	\$270,000.00	\$35,000.00	\$34,857.00	\$80,950.11	\$23,332.50
All Other Non-Union Employees not listed above	3.00	16.00	539,965.87	\$410,335.00		\$52,974.25	\$45,265.99	\$31,390.63
Totals	16.00	27.00	2,596,779.12	\$1,792,480.00	\$100,000.00	\$245,471.27	\$314,053.13	\$144,774.72

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$10,951.68	\$32,855.04	3.00	\$11,283.60	\$33,850.80
Parent & Child	3.00	\$19,862.54	\$59,587.62	3.00	\$20,162.52	\$60,487.56
Employee & Spouse (or Partner)	2.00	\$21,256.56	\$42,513.12	2.00	\$22,232.52	\$44,465.04
Family	9.00	\$29,312.15	\$263,809.35	9.00	\$30,021.24	\$270,191.16
Employee Cost Sharing Contribution (enter as negative - )			(\$84,712.00)			(\$85,918.96)
Subtotal	17.00		\$314,053.13	17.00		\$323,075.60
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$5,450.76	\$21,803.04	4	\$5,464.80	\$21,859.20
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	4	\$11,306.79	\$45,227.16	4	\$11,439.00	\$45,756.00
Family	2	\$24,564.54	\$49,129.08	2	\$24,654.60	\$49,309.20
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	10.00		\$116,159.28	10.00		\$116,924.40
GRAND TOTAL	27.00		\$430,212.41	27.00		\$440,000.00

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
YES

Is prescription drug coverage provided by the SHBP (Yes or 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>
Hunterdon County PBA Local 188	762.00	\$35,000.00	X		
International Brotherhood of Teamsters Local 866	206.00	\$20,000.00	X		
Office Staff/Professionals	420.00	\$40,000.00		X	
Chief of Police	166.70	\$5,000.00			X
Totals	1554.70	\$100,000.00			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020		\$5,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget			
				2021 Budget			
Deductions				2022 Budget			
Net Debt				All Additional Future Years' Budgets			
Local School Debt	\$3,865,000.00	\$3,865,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt	\$379,482.09	\$379,482.09	\$0.00	Utility Fund - Interest			
				Bond Anticipation Notes - Principal	\$55,000.00		
Utility Fund Debt				Bond Anticipation Notes - Interest	\$76,600.00		
0			\$0.00	Bonds - Principal	\$462,000.00	\$457,000.00	\$467,000.00
0			\$0.00	Bonds - Interest	\$196,895.00	\$182,678.00	\$168,468.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00	Total	\$790,495.00	\$639,678.00	\$635,468.00
Municipal Purposes				Total Principal	\$517,000.00	\$457,000.00	\$467,000.00
Debt Authorized			\$0.00	Total Interest	\$273,495.00	\$182,678.00	\$168,468.00
Notes Outstanding	\$2,710,000.00		\$2,710,000.00	% of Total Current Year Budget	14.83%		
Bonds Outstanding	\$6,366,850.00		\$6,366,850.00				
Loans and Other Debt			\$0.00				
				Description	Debt Not Listed Above		
Total (Current Year)	\$13,321,332.09	\$4,244,482.09	\$9,076,850.00	Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other			
Population (2010 census)	4,551						
Per Capita Gross Debt	\$2,927.12						
Per Capita Net Debt	\$1,994.47						
3 Yr. Average Property Valuation	\$867,608,016.67						
Net Debt as % of 3 Year Avg Property Valuation	1.05%						
				Bond Rating	Moody's	Standard & Poors	Fitch
				Rating	AA2	AA-	
				Year of Last Rating	2002	2015	
				Mark "X" if Municipality has no bond rating			
				Sheet UFB-10			

**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)

UFB-8 Health benefits expenses are lower than the amount in budget due to dental expenses (Road Dept) and Medicare B (reimbursed to qualified retirees), Also there are vacant positions that are being budgeted that are not yet filled.
