

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	0.256	\$2,000,597.64	9.98%	\$719.36	Municipal Purpose Tax	ACTUAL	\$2,040,609.59					
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library							
Municipal Open Space	0.020	\$156,879.18	0.78%	\$56.20	Municipal Open Space	ACTUAL	\$157,097.84					
Fire Districts (avg. rate/total levies)	0.211	\$1,649,242.00	8.23%	\$592.91	Fire Districts (total levies)	ACTUAL	\$1,660,856.00					
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)							
Local School District	1.617	\$12,683,038.00	63.27%	\$4,543.77	Local School District	ESTIMATED	\$12,936,698.76					
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District							
County Purposes	0.384	\$3,010,469.36	15.02%	\$1,079.04	County Purposes	ESTIMATED	\$2,900,831.30					
County Library	0.041	\$324,332.09	1.62%	\$115.21	County Library	ESTIMATED	\$362,603.90					
County Board of Health	0.015	\$117,527.36	0.59%	\$42.15	County Board of Health	ESTIMATED	\$181,302.02					
County Open Space	0.013	\$102,611.60	0.51%	\$36.53	County Open Space	ESTIMATED	\$181,302.00					
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)							
Total (Calendar Year 2017 Budget)					2.557		\$20,044,697.23	100.00%	\$7,185.17	Total ESTIMATED amount to be raised by taxes	\$20,421,301.41	
Total Taxable Valuation as of October 1, 2017					\$785,489,200.00						Revenue Anticipated, Excluding Tax Levy	1,857,351.03
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	3,850,450.62
Current Year Average Residential Assessment					\$281,000.00						Total Non-Municipal Tax Levy	\$18,380,691.82
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year		Current Year		% Change (+/-)								
0.256		0.260		1.56%								
Comparison - Municipal Purposes Tax Levy												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$2,000,597.64		\$2,040,609.59		2.00%		\$40,011.95						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$719.36		\$730.60		1.56%		\$11.24						
Sheet UFB-1												
					Tax Collections - ACTUAL as of Prior Year							
					Total Tax Revenue, Collections CY 2017							
					Total Tax Levy, CY 2017							
					% of Taxes Collected, CY 2017							
					Delinquent Taxes - December 31, 2017							

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	19.47%	\$101,137.23	\$519,454.16	\$620,591.39	\$620,591.39							
08	Local Revenue	-4.71%	(\$13,989.26)	\$297,074.26	\$283,085.00	\$283,085.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$452,322.00	\$452,322.00	\$452,322.00							
08	Uniform Construction Code Fees	-4.13%	(\$6,037.00)	\$146,037.00	\$140,000.00	\$140,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$46,374.03)	\$46,374.03	\$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	13.83%	\$42,631.56	\$308,221.08	\$350,852.64	\$350,852.64							
08	Other Special Items	#DIV/0!	\$10,500.00	\$0.00	\$10,500.00	\$10,500.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$27,471.19)	\$27,471.19	\$0.00	\$0.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.89%	(\$60,754.76)	\$2,101,364.35	\$2,040,609.59	\$2,040,609.59							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.14%	\$218.66	\$156,879.18	\$157,097.84	\$0.00	\$157,097.84						
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	0.00%	(\$138.79)	\$4,055,197.25	\$4,055,058.46	\$3,897,960.62	\$157,097.84	\$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	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	10.00	28.31%	\$243,329.40	\$859,537.33	\$1,102,866.73	\$577,660.00	\$368,108.89	\$157,097.84						
21	Land-Use Administration	0.00	0.00	2.87%	\$825.00	\$28,750.00	\$29,575.00	\$29,575.00								
22	Uniform Construction Code	1.00	4.00	16.06%	\$20,100.00	\$125,133.00	\$145,233.00	\$145,233.00								
23	Insurance	0.00	0.00	-7.27%	(\$41,700.00)	\$573,400.00	\$531,700.00	\$531,700.00								
25	Public Safety	15.00	2.00	13.06%	\$120,460.00	\$922,191.00	\$1,042,651.00	\$1,042,651.00								
26	Public Works	1.00	3.00	-7.36%	(\$16,550.00)	\$224,760.00	\$208,210.00	\$208,210.00								
27	Health and Human Services	0.00	0.00	-7.71%	(\$600.00)	\$7,780.00	\$7,180.00	\$7,180.00								
28	Parks and Recreation	0.00	0.00	0.00%	\$0.00	\$15,440.00	\$15,440.00	\$15,440.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	-79.52%	(\$23,200.00)	\$29,175.00	\$5,975.00	\$5,975.00								
31	Utilities and Bulk Purchases	0.00	0.00	3.04%	\$5,600.00	\$184,000.00	\$189,600.00	\$189,600.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures	0.00	0.00	-2.13%	(\$7,545.00)	\$354,172.00	\$346,627.00	\$346,627.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	-41.34%	(\$53,328.00)	\$128,989.00	\$75,661.00	\$75,661.00								
43	Court and Public Defender	0.00	3.00	56.70%	\$15,820.00	\$27,900.00	\$43,720.00	\$43,720.00								
44	Capital	0.00	0.00	-3.47%	(\$3,600.00)	\$103,600.00	\$100,000.00	\$100,000.00								
45	Debt	0.00	0.00	49.81%	\$43,590.56	\$87,519.17	\$131,109.73	\$131,109.73								
46	Deferred Charges	0.00	0.00	67.02%	\$10,834.00	\$16,166.00	\$27,000.00	\$27,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$47,510.00	\$47,510.00	\$47,510.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		21.00	22.00	8.39%	\$314,035.96	\$3,741,022.50	\$4,055,058.46	\$3,529,851.73	\$368,108.89	\$157,097.84	\$0.00	\$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	281	\$15,688,900.00	2.00%
2 Residential	2,423	\$671,858,800.00	85.53%
3A/3B Farm	250	\$41,437,000.00	5.27%
4A Commercial	97	\$42,696,700.00	5.44%
4B Industrial	9	\$10,905,200.00	1.39%
4C Apartments	8	\$2,963,200.00	0.38%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	3,068	\$785,549,800.00	100.00%

Average Ratio (%), Assessed to True Value	91.24%
Equalized Valuation, Taxable Properties	\$860,970,846.12

Total # of property tax appeals filed in 2017	County Tax Board	7.00
	State Tax Court	0.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$42,474,000.00	20.87%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	136	\$142,525,800.00	70.03%
15D Church and Charities	24	\$12,699,100.00	6.24%
15E Cemeteries & Graveyards	2	\$209,800.00	0.10%
15F Other Exempt	22	\$5,625,800.00	2.76%
Total	187	\$203,534,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	25.91%
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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	0.00	5.00	5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00	7.00	414,480.00	\$332,462.00	\$0.00	\$30,585.00	\$26,000.00	\$25,433.00
Police Officers (Including Superior Officers)	14.00	1.00	1,333,831.00	\$820,001.00	\$130,000.00	\$151,542.00	\$159,613.00	\$72,675.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	5.00	9.00	653,737.00	\$471,171.00	\$0.00	\$34,000.00	\$112,522.00	\$36,044.00
Totals	21.00	22.00	2,402,053.00	\$1,623,639.00	\$130,000.00	\$216,127.00	\$298,135.00	\$134,152.00

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	5.00	\$15,300.00	\$76,500.00	3.00	\$15,036.00	\$45,108.00
Parent & Child	2.00	\$20,748.00	\$41,496.00	3.00	\$21,024.00	\$63,072.00
Employee & Spouse (or Partner)	2.00	\$31,032.00	\$62,064.00	3.00	\$31,452.00	\$94,356.00
Family	5.00	\$36,384.00	\$181,920.00	6.00	\$36,876.00	\$221,256.00
Employee Cost Sharing Contribution (enter as negative -)			(\$56,974.00)			(\$65,000.00)
Subtotal	14.00		\$305,006.00	15.00		\$358,792.00
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - 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 -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	14.00		\$305,006.00	15.00		\$358,792.00

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)?

NO

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Deductions				Net Debt			
Local School Debt				\$6,455,000.00				\$6,455,000.00			
Regional School Debt				\$0.00				\$0.00			
Utility Fund Debt											
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
0				\$0.00				\$0.00			
Municipal Purposes											
Debt Authorized				\$624,980.00				\$182,104.00			
Notes Outstanding				\$25,780,987.45				\$0.00			
Bonds Outstanding				\$0.00				\$0.00			
Loans and Other Debt				\$1,448,838.81				\$0.00			
Total (Current Year)				\$34,309,806.26				\$6,637,104.00			
Population (2010 census)				8,421							
Per Capita Gross Debt				\$4,074.31							
Per Capita Net Debt				\$3,286.15							
3 Yr. Average Property Valuation				\$856,257,258.67							
Net Debt as % of 3 Year Avg Property Valuation				3.23%							

Current Year		2019		2020		All Additional Future	
Budget		Budget		Budget		Years' Budgets	
Utility Fund - Principal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal		\$87,476.00					
Bond Anticipation Notes - Interest		\$9,149.51					
Bonds - Principal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bonds - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal		\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22
Loans & Other Debt - Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$133,109.73	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22
Total Principal		\$123,960.22	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22
Total Interest		\$9,149.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget		3.28%					
Description		Debt Not Listed Above					
Total Guarantees - Governmental		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Guarantees - Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital/Equipment Leases		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Rating		Moody's	Standard & Poors	Fitch			
Rating		Private Rating					
Year of Last Rating		2017					
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)

	<div>Receiving Upper Freehold Twp Traffic Signal Rt. 537/Evergreen Rd 1/1/2002 Present</div> <div>Receiving Upper Freehold Twp Battery Back-up for Traffic Light 1/1/2007 Present</div> <div>Receiving Jackson Twp/Upper Freehold Twp Traffic Light Rt. 537/Hawkin Rd. 1/1/2009 Present</div> <div>Receiving Upper Freehold Twp Sharing Salt & Storage of Salt 1/1/2014 Present</div> <div>Providing Plumsted Twp. Board of Education Various Equipment 2/3/2012 Present</div> <div>Receiving Upper Freehold Twp Various Equipment & Labor 1/1/2014 Present</div> <div>Receiving Manchester Twp Rifle Range for Police to Qualify 1/1/2014 Present \$200/session</div> <div>Providing Plumsted Twp Board of Education Share the use of stormwater facilities 1/1/1999 Present</div> <div>Providing Allentown Borough CFO Services 2/2/2011 Present</div> <div>Receiving Ocean County Drug Recognition Expert 1/1/2015 Present</div>