

State of New Jersey Local Government Services

| Year: | 2019 | Municipal User | Friendly | Budget | |
|---------------------|------------------------|---------------------------|-----------------------|------------------------|------------|
| MUNICIPALITY: | 1315 Freehold Borough | - County of Monmouth | | • | Adopted |
| Municode: | | | Filenam | e: 1315 fba 201 | 9.xlsm |
| | Website | www.freeholdboroughnj.gov | | | |
| | Phone Number | : | 732-462-1410 | | |
| | Mailing Address | : | 51 West Main St | treet | |
| Email the UFB if no | at using Outlook | Municipality: | Freehold | State: NJ | Zip: 07728 |
| | Mayor | | ricenola | State. Its | |
| First Name | Middle Name | Last Name | Term Expires | Business Email | |
| | Nolan | Higgins | 12/31/2019 | nhiggins@freeholdborg | o.org |
| | Chief Administ | rative Officer | | | |
| loseph | B. | Bellina |] | jbellina@freeholdboro. | org |
| | Chief Financial | Officer | a : | | |
| Richard | J. | Gartz |] | rgartz@freeholdboro.c | pro |
| | Municipal Cler | (| . | | |
| Ггасі | L. | DiBenedetto |] | tdibenedetto.org | |
| | Registered Mu | nicipal Accountant | | | |
| Robert | W. | Swisher |] | rswisher@scnco.com | |
| | Governing Bod | y Members | ÷ | | |
| First Name | Middle Name | Last Name | Term Expires | Business Email | |
| Margaret | | Rogers | 12/31/2019 | mrodgers@freeholdbo | ro.org |
| Vichael | | DiBenedetto | 12/31/2020 | mdibenedetto@freeho | ldboro.org |
| Kevin | | Kane | 12/31/2019 | kkane@freeholdboro.o | rg |
| Sharon | | Shutzer | 12/31/2021 | sshutzer@freeholdborg | o.org |
| Annette | | Jordan | 12/31/2021 | ajordan@freeholdboro | .org |
| George | | Schnurr | 12/31/2020 | gschnurr@freeholdborg | o.org |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2018 Calendar Year Proper | | | | | <u>Current Year 2019</u> | | |
|---|---|-------------------------------|-----------------|---------------------|---|--------------------|---------------------------------|
| | Calendar Year | Calendar Year | % of | Avg Residential | Taxes | Actual/Estimated | <u>Tax Levy</u> |
| | Tax Rate | Tax Levy | Total Levy | Taxpayer Impact | | | |
| Municipal Purpose Tax | 0.993 | \$10,476,331.25 | 36.45% | \$2,591.48 | Municipal Purpose Tax | ACTUAL | \$10,748,617.24 |
| Municipal Library | 0.033 | \$349,976.98 | 1.22% | \$86.12 | Municipal Library | ACTUAL | \$363,942.43 |
| 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) | | \$245,000.00 | 0.85% | \$0.00 | Other Special Districts (total levies) | ESTIMATED | \$245,000.00 |
| Local School District | 1.057 | \$11,151,062.00 | 38.79% | \$2,758.51 | Local School District | ESTIMATED | \$11,374,100.00 |
| Regional School District | 0.342 | \$3,609,656.00 | 12.56% | \$892.53 | Regional School District | ESTIMATED | \$3,681,850.00 |
| County Purposes | 0.248 | \$2,622,072.09 | 9.12% | \$647.22 | County Purposes | ESTIMATED | \$2,674,520.00 |
| County Library | | | 0.00% | \$0.00 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | · · · · · | |
| County Open Space | 0.028 | \$290,962.77 | 1.01% | \$73.07 | County Open Space | ESTIMATED | \$296,780.00 |
| Other County Levies (total) | and the second secon | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2018 Budget) | 2.701 | \$28,745,061.09 | 100.00% | \$7,048.93 | Total ESTIMATED amount to be raised by | taxes | \$29,384,809.67 |
| Total Taxable Valuation as of | October 1, 2018 | \$1,083,860,600.00 | | | Revenue Anticipated, Excluding Tax Levy | | 5,689,710.36 |
| (To be used to calculate the current year tax rat | | | | | Budget Appropriations, before Reserve for | Lincollected Taxes | 15,861,956.12 |
| Current Year Average Residential Ass | sessment | \$260,975.00 | | | Total Non-Municipal Tax Levy | | \$18,272,250.00 |
| | = | | | | Amount to be Raised by Taxes - Before RU | ۲. | \$28,444,495.76 |
| | Prior V | ear to Current Year C | omparison | | Reserve for Uncollected Taxes (RUT) | - I | \$28,444,493.70 \$940,313.91 |
| | 11101 1 | car to Current rear C | omparison | | Total Amount to be Raised by Taxes | | \$29,384,809.67 |
| | | | | | Total Alloulit to be Raised by Taxes | | \$29,304,009.07 |
| | | <u>1 - Municipal Purposes</u> | | | | | |
| | Prior Year | Current Year | % Change (+/-) | | % of Tax Collections used to Calculate RU | T | 96.80% |
| | 0.993 | 0.991 | -0.20% | | | | |
| | | | | | If % used exceeds the actual collection % the | nen | |
| | <u>Comparison</u> | <u> - Municipal Purposes</u> | Tax Levy | | reference the statutory exception used | | |
| | Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | | | |
| | \$10,476,331.25 | \$10,748,617.24 | 2.60% | | Tax Collections - ACTUAL as of Prior | Year | |
| | | | | | Total Tax Revenue, Collections CY 2018 | | 28,204,528.76 |
| | Comparison - Impact | t on Avg. Residential T | ax Payment (Mun | icipal Purposes Onl | Total Tax Levy, CY 2018 | - | 28,789,706.83 |
| | | | | \$ Change (+/-) | % of Taxes Collected, CY 2018 | | 97.97% |
| | | | | | ······································ | | |
| | \$2,591.48 | \$2,586.26 | -0.20% | (\$5.22) | Delinguent Trues Desember 21, 2018 | | 6540 0 CO CC |
| | | | | | Delinquent Taxes - December 31, 2018 | | \$540,260.66 |
| | | | | Sheet UFB-1 | | | |

| 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 | Parking Utility |
|------|--|---|--|---|--|-------------------|----------------------|------------------------|--------------------|
| 08 | Surplus | 7.98% | \$192,071.58 | \$2,405,653.03 | \$2,597,724.61 | \$1,615,000.00 | | \$982,724.61 | |
| 08 | Local Revenue | 1.86% | \$128,295.62 | \$6,897,458.77 | \$7,025,754.39 | \$1,266,637.00 | | \$5,751,617.39 | \$7,500.00 |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.00 | \$1,250,916.00 | \$1,250,916.00 | \$1,250,916.00 | | | |
| 08 | Uniform Construction Code Fees | -29.53% | (\$100,558.00) | \$340,558.00 | \$240,000.00 | \$240,000.00 | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | |
| 11 | Shared Services Agreements | -31.20% | (\$24,508.00) | \$78,540.00 | \$54,032.00 | \$54,032.00 | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | |
| 10 | Public and Private Revenue | -20.45% | (\$21,490.21) | \$105,111.03 | \$83,620.82 | \$83,620.82 | | | |
| 08 | Other Special Items | -22.64% | (\$198,884.79) | \$878,389.33 | \$679,504.54 | \$679,504.54 | | | |
| 15 | Receipts from Delinquent Taxes | -18.83% | (\$115,965.13) | \$615,965.13 | \$500,000.00 | \$500,000.00 | | | |
| | Amount to be raised by taxation | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -1.10% | (\$119,123.04) | \$10,867,740.28 | \$10,748,617.24 | \$10,748,617.24 | | | |
| 07 | Minimum Library Tax | 3.99% | \$13,965.45 | \$349,976.98 | \$363,942.43 | \$363,942.43 | | | |
| 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 | -1.03% | (\$246,196.52) | \$23,790,308.55 | \$23,544,112.03 | \$16,802,270.03 | \$0.00 | \$6,734,342.00 | \$7,500.00 |

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

Sheet UFB-2

| FCOA | | | 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 | Parking Utility |
|------|---------------------------------|-------|---|--|---|---|--|-------------------|---------------------------|----------------------|------------------------|--------------------|
| 20 | General Government | 9.00 | 11.00 | 0.00% | \$0.00 | \$1,392,167.00 | \$1,392,167.00 | \$1,056,167.00 | | | \$336,000.00 | |
| 21 | Land-Use Administration | | 1.00 | 0.00% | \$0.00 | \$19,200.00 | \$19,200.00 | \$19,200.00 | | | | |
| 22 | Uniform Construction Code | 4.00 | 2.00 | 0.00% | \$0.00 | \$362,143.00 | \$362,143.00 | \$362,143.00 | | | | |
| 23 | Insurance | | | 0.00% | \$0.00 | \$2,993,469.00 | \$2,993,469.00 | \$2,274,463.00 | \$46,006.00 | | \$673,000.00 | |
| 25 | Public Safety | 33.00 | 21.00 | 0.00% | \$0.00 | \$4,643,385.00 | \$4,643,385.00 | \$4,388,522.00 | \$254,863.00 | | | |
| 26 | Public Works | 19.00 | 3.00 | 0.00% | \$0.00 | \$3,275,929.29 | \$3,275,929.29 | \$1,620,930.00 | \$9,824.29 | | \$1,645,175.00 | |
| 27 | Health and Human Services | ₽ers. | 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 | 0.00% | \$0.00 | \$18,950.00 | \$18,950.00 | \$18,950.00 | | | | |
| 28 | Parks and Recreation | | | 0.00% | \$0.00 | \$88,900.00 | \$88,900.00 | \$88,900.00 | | | | · · · |
| 29 | Education (including Library) | 3.00 | 3.00 | 0.00% | \$0.00 | \$483,142.00 | \$483,142.00 | \$483,142.00 | | | | |
| 30 | Unclassified | | | 0.00% | \$0.00 | \$19,000.00 | \$19,000.00 | \$19,000.00 | | | | |
| 31 | Utilities and Bulk Purchases | | | 9.71% | \$308,780.00 | \$3,180,720.00 | \$3,489,500.00 | \$489,500.00 | | | \$3,000,000.00 | |
| 32 | Landfill / Solid Waste Disposal | | 14. | 0.00% | \$0.00 | \$611,845.00 | \$611,845.00 | \$611,845.00 | | | | |
| 35 | Contingency | | | 0.00% | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | | | | |
| 36 | Statutory Expenditures | | | 0.31% | \$5,093.00 | \$1,654,695.00 | \$1,659,788.00 | \$1,365,759.00 | \$65,037.00 | | \$228,992.00 | |
| 37 | Judgements | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 42 | Shared Services | | 3.00 | 0.00% | \$0.00 | \$459,164.00 | \$459,164.00 | \$449,664.00 | | | \$9,500.00 | |
| 43 | Court and Public Defender | 3.00 | 3.00 | 0.00% | \$0.00 | \$335,315.00 | \$335,315.00 | \$335,315.00 | | | | |
| 44 | Capital | | | 4.69% | \$7,500.00 | \$160,000.00 | \$167,500.00 | \$110,000.00 | | | \$50,000.00 | \$7,500.00 |
| 45 | Debt | | | 6.48% | \$122,020.00 | \$1,882,930.00 | \$2,004,950.00 | \$1,469,100.00 | | | \$535,850.00 | |
| 46 | Deferred Charges | | | -93.05% | (\$223,009.03) | \$239,659.03 | \$16,650.00 | \$16,650.00 | | | | |
| 48 | Debt - Type 1 School District | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 50 | Reserve for Uncollected Taxes | | | 0.51% | \$4,809.68 | \$935,504.23 | \$940,313.91 | \$940,313.91 | | | | |
| 55 | Surplus General Budget | | | #DIV/0! | \$300,000.00 | | \$300,000.00 | 1.1 | | | \$300,000.00 | |
| | Total | 71.00 | 47.00 | 2.31% | \$525,193.65 | \$22,758,117.55 | \$23,283,311.20 | \$16,121,563.91 | \$375,730.29 | \$0.00 | \$6,778,517.00 | \$7,500.00 |

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

Sheet UFB-3

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

| | Non-recurric | Future Ven. | | | Amount | Comment/Explanation |
|--|---------------------------------------|-------------|--------------|------------------|----------------|--------------------------|
| X | a sta | | | State Aid | \$1,250,916.00 | Uncertainty of State Aid |
| | | X | | Salary and Wages | \$265,000.00 | Contractual 2020-2021 |
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| Property Tax Asses | ssments - Taxable Prope | rties (October 1, 2018 Valu | <u>e)</u> | Property Tax Assess | ments - Exempt Prop | erties (October 1, 2018 Va | lue) |
|-------------------------------------|---------------------------|-----------------------------|----------------|-----------------------------|---------------------|----------------------------|------------|
| | # of Parcels | Assessed Value | % of Total | | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 66 | \$10,783,800.00 | 0.99% | 15A Public Schools | 10 | \$51,004,800.00 | 19.70 |
| 2 Residential | 2,960 | \$771,996,400.00 | 71.23% | 15B Other Schools | 1 | \$10,141,300.00 | 3.92 |
| 3A/3B Farm | | | 0.00% | 15C Public Property | 74 | \$112,472,500.00 | 43.43 |
| 4A Commercial | 269 | \$234,733,200.00 | 21.66% | 15D Church and Charities | 63 | \$35,813,800.00 | 13.83 |
| 4B Industrial | 3 | \$25,450,200.00 | 2.35% | 15E Cemeteries & Graveyards | 2 | \$999,900.00 | 0.39 |
| 4C Apartments | 13 | \$40,897,000.00 | 3.77% | 15F Other Exempt | 26 | \$48,527,800.00 | 18.74 |
| 5A/5B Railroad | | | 0.00% | | | | |
| 6A/6B Business Personal Property | | | 0.00% | | | | |
| Total | 3,311 | \$1,083,860,600.00 | 100.00% | Total | 176 | \$258,960,100.00 | 100.00 |
| Average Ratio (%), Assessed to True | e Value | 96.67% | | | | | |
| Equalized Valuation, Taxable Prope | | \$1,121,196,441.50 | | Percentage of Exempt vs. | | | |
| | <u></u> | | | Non-Exempt Properties | 23.89% | | |
| Total # of property tax appeals | filed in 2018 | County Tax Board | 73.00 | | | | |
| | | State Tax Court | 23.00 | | | | |
| Number of 2018 County Tax Board | decisions appealed to Tax | k Court | 5.00 | | | | |
| Number of pending property tax app | beals in State Tax Court | | 32.00 | | | | |
| Amount paid out by municipality for | r tax appeals in 2018 | | \$14,847.59 | | | | |
| Drior Dudget Veer's De | vments in Lieu of Tay (F | PILOT) - 5 Year Exemption | s/A hatements | | | | |
| FIIOI Duuget I cal STa | # of | PILOT | S/Abatements | Taxes if Billed in Full | | | |
| | Parcels | Billing/Revenue | Assessed Value | 2018 Total Tax Rate | | | |
| G Commercial/Industrial Exemption | | | \$1,436,700.00 | | | | |
| I Dwelling Exemption | | | | | | | |
| J Dwelling Abatement | | | \$817,900.00 | | | | |
| 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 | 2,254,600.00 | 0.00 | | | |
| | | | Sheet UFB-4 | | | | |

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|--|--|------------------|---|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------|---------------------------------------|--|-----------------|-------------------|---|--|---------------------------------------|--------------------|-------------------|---|
| Prior Budget Year's | Payments in Lie | a of Tax (PILOT) | - Long Term Tax I | Exemptions | Prior Budget Year | 's Payments in Lie | en of Tax (PILOT |) - Long Term Ta | | | ar's Payments in Lie | n of Tax (PILOT |) - Long Term Tax | Exemptions | Prior Budget | Year's Payments in Li | the of Tax (PILOT) | - Long Term Tax E | xemptions |
| Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | | | | | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Type of Project Project (use drop-down Name for data entry) PILOT Billing Assessed | | | Assessed Value | Taxes if Billed In Full Value 2018 Total Tax Rate |
| | Aff. Housing | | \$29,469,300.00 | | | | | | | | | | | | · | | | | |
| | Aff. Housing | | \$6,566,400.00 | | | · | | | | | | | | | | | | | |
| Senior Citizens Housing Corp | Aff. Housing | \$220,000.00 | \$18,494,000.00 | \$499,522,94 | | | | | | | | | | | | | | | |
| | 1.1 | | | | | | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | + |
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| | | | | · · · · · · · · · · · · · · · · · · · | | | | | | | | (<u> </u> | | | | | | | |
| Total Long Term Exemptions - Co | olumn Total | 430,000.00 | 54,529,700.00 | 1,472,847.21 | Total Long Term Exemptions | - Column Total | \$0,00 | \$0,00 | 50,00 | Total Long Term Exemption | s - Column Total | \$0,00 | \$0.00 | 50.00 | Total Long Term Exemption | | \$0.00 | | and the second se |
| Mark "X" if Grand Total | 1 | | | | | H | IL | | | | | II | | | Total Long Term Exempt | ions - GRAND TOTAL | \$430,000.00 | \$54,529,700.00 | - in the second s |
| | | | | | | | | | Sh | et UFB-6 | | | | | | | | | Sheet UFB-6C |

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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 | 62,850.00 | \$52,850.00 | | | | \$10,000.00 |
| Supervisory Staff (Department Heads & Managers) | 11.00 | 1.00 | 1,561,825.00 | \$1,056,855.00 | \$47,650.00 | \$100,463.00 | \$246,857.00 | \$110,000.00 |
| Police Officers (Including Superior Officers) | 28.00 | | 5,417,589.00 | \$3,140,609.00 | \$560,000.00 | \$863,617.00 | \$628,363.00 | \$225,000.00 |
| Fire Fighters (Including Superior Officers) | | 5.00 | 8,050.00 | | \$7,050.00 | | | \$1,000.00 |
| All Other Union Employees not listed above | 27.00 | | 2,962,818.00 | \$1,451,513.00 | \$452,409.00 | \$187,974.00 | \$605,922.00 | \$265,000.00 |
| All Other Non-Union Employees not listed above | 5.00 | 34.00 | 1,287,264.00 | \$560,191.00 | \$499,055.00 | \$40,810.00 | \$112,208.00 | \$75,000.00 |
| Totals | 71.00 | 47.00 | 11,300,396.00 | \$6,262,018.00 | \$1,566,164.00 | \$1,192,864.00 | \$1,593,350.00 | \$686,000.00 |

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - <u>Base Pay</u> 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.

Sheet UFB-7

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

| | Current Year # o Covered Member (Medical & Rx) | | Total Current Year Cost | Prior Year # of Covered Members (Medical & Rx) | Prior Year Annual Cost per Employee (Average) | |
|---|--|---------------|----------------------------|--|---|----------------|
| Active Employees - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | 12.0 | 0 \$12,005.40 | \$144,064.80 | 18.00 | \$11,776.02 | \$211,968.36 |
| Parent & Child | 10.0 | 0 \$21,274.56 | \$212,745.60 | 6.00 | \$20,858.56 | \$125,151.36 |
| Employee & Spouse (or Partner) | 10.0 | 0 \$24,019.68 | \$240,196.80 | 11.00 | \$23,621.50 | \$259,836.50 |
| Family | 39.0 | 0 \$33,495.96 | \$1,306,342.44 | 36.00 | \$32,902.57 | \$1,184,492.52 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$310,000.00) | | | (\$305,295.00) |
| Subtotal | 71.0 | 0 | \$1,593,349.64 | 71.00 | | \$1,476,153.74 |
| Elected Officials - Health Benefits - Annual Cost | | | | | | |
| 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 -) | | | | | | |
| Subtotal | 0.0 | 0 | \$0.00 | 0.00 | | \$0.00 |
| Retirees - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | 1 | 9 \$6,192.24 | \$117,652.56 | 17 | \$8,733.55 | \$148,470.35 |
| Parent & Child | | 2 \$14,416.44 | \$28,832.88 | 1 | \$22,903.20 | \$22,903.20 |
| Employee & Spouse (or Partner) | 2 | 0 \$11,534.64 | \$230,692.80 | 21 | \$21,032.39 | \$441,680.19 |
| Family | a. 1 | 0 \$24,049.56 | \$240,495.60 | 9 | \$36,616.40 | \$329,547.60 |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | |
| Subtotal | 51.0 | 0 | \$617,673.84 | 48.00 | | \$942,601.34 |
| GRAND TOTAL | 122.0 | 0 | \$2,211,023.48 | 119.00 | | \$2,418,755.08 |

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

| YES | |
|-----|--|
| YES | |

Sheet UFB-8

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

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| | | (check applicable ite | | | | | | | e items) | | | | | | | | | |
|-------|------------------|----------------------------------|--|----------|-------------------|-------------------------|-------|---|------------------|---|---------------|--|----------|-----------------------|---------------|--------------------|---------------------------|----------|
| | Organizatio | on/Indiv | viduals | Eligible | for Ber | nefit | | Gross D Accum Abse | ulated | Dollar Value of Compensated Absences | | | | Appro Lab Agree | oved or | Local Ordinance | Indivi Employ Agree | yment |
| CWA | | | | | | | - (g. | | 560.25 | | | | 372.33 | X | | | 1 | |
| PBA | | | | | | | | | 401.00 | | | the second s | 000.00 | X | | | 1.10 | 111 - A. |
| SOA | | | | | • • • | | | | 151.75 | | | | 498.36 | X | | | | |
| | IGH ORDINA | NCE | | | • | ing second | - | | 1474.00 | | | | 685.41 | | | X | | |
| | UAL EMPLO | | T AGRE | EMENT | | | | | 182.25 | | | | 716.00 | | | | X | (|
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| | | | | | | Tot | als | | 2769.25 | | | \$379, | 272.10 | | | | | |
| | | | | Tot | | ls Reserv al Funds A | | | | | | \$365,9 | 70.57 | | | | | |

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UFB-9 Accumulated Absence Liability

| | Gross | | Net | | Current Year | 2020 | 2021 | All Additional Future |
|-----------------------------------|-----------------|--------------------|----------------|-------------------------------------|----------------|------------------|--|-----------------------------|
| | Debt | Deductions | Debt | | Budget | Budget | Budget | Years' Budgets |
| | | | | F | | | | |
| Local School Debt | \$18,470,000.00 | \$18,470,000.00 | \$0.00 | Utility Fund - Principal | \$403,500.00 | | | |
| Regional School Debt | \$328,396.74 | \$328,396.74 | \$0.00 | Utility Fund - Interest | \$132,350.00 | | and the second | r tábán szegta heltere este |
| | | | | Bond Anticipation Notes - Principal | \$1,205,200.00 | | | |
| Utility Fund Debt | | | | Bond Anticipation Notes - Interest | \$263,865.00 | | | |
| Water-Sewer | \$5,822,800.00 | \$5,822,800.00 | \$0.00 | Bonds - Principal | | | · 가방 사실 제 가방 전에 가 가 가 많이다. | |
| Parking | | | \$0.00 | Bonds - Interest | | | | |
| 0 | | | \$0.00 | Loans & Other Debt - Principal | | | | |
| 0 | | | \$0.00 | Loans & Other Debt - Interest | | | | |
| 0 | | | \$0.00 | | | | | |
| 0 | | | \$0.00 | Total | \$2,004,915.00 | \$0.00 | \$0.00 | \$0.00 |
| Municipal Purposes | | | | | | | | |
| Debt Authorized | \$3,650.00 | • | \$3,650.00 | Total Principal | \$1,608,700.00 | \$0.00 | \$0.00 | \$0.00 |
| Notes Outstanding | \$8,820,000.00 | \$85.54 | \$8,819,914.46 | Total Interest | \$396,215.00 | \$0.00 | \$0.00 | \$0.00 |
| Bonds Outstanding | | | \$0.00 | % of Total Current Year Budget | 8.61% | | | |
| Loans and Other Debt | | | \$0.00 | - | | | | |
| | | | | Description | | Debt Not Li | sted Above | |
| Total (Current Year) | \$33,444,846.74 | \$24,621,282.28 | \$8,823,564.46 | Total Guarantees - Governmental | | | • | |
| | | | | Total Guarantees - Other | | | | |
| | | | | Total Capital/Equipment Leases | | | | |
| Population (2010 census) | 12,052 | | | Total Other | | | | |
| | <u> </u> | | | | | | | |
| Per Capita Gross Debt | \$2,775.05 | | | Bond Rating | Moody's | Standard & Poors | <u>Fitch</u> | |
| Per Capita Net Debt | \$732.12 | | | Rating | Aaa | | ing and the second | |
| | | | | Year of Last Rating | 2007 | | | |
| 3 Yr. Average Property Valuation | | \$1,057,953,826.00 | | | | | | |
| | = | | | Mark "X" if Municipality has | no bond rating | | | |
| Net Debt as % of 3 Year Avg Prope | erty Valuation | 0.83% | | · · · · | 0 | | | |
| | - | | | Sheet UFB-10 | | | | |

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Providing or Receiving Services? | Providing Services To/Receiving Services From | Type of Shared Service Provided | Notes (Enter more specifics if needed) | Begin Date | End Date | Amount to be Received/Paid |
|--|---|---|--|------------|--|-------------------------------|
| Receiving | Freehold Township | IT Services | | 1/1/2018 | 12/31/2018 | \$20,040.00 |
| | Freehold Township | Health Department Services | | 1/1/2018 | 12/31/2018 | \$90,000.00 |
| | Freehold Township | Automotive Services | | 1/1/2018 | 12/31/2018 | \$52,000.00 |
| | Freehold Township | Lake Topanemus Algae Control | | 1/1/2018 | 12/31/2018 | \$9,000.00 |
| | Manalapan Township | Animal Control | | 1/1/2018 | 12/31/2018 | \$22,000.00 |
| Receiving | County of Monmouth | 911/Dispatch Services | | 1/1/2018 | 12/31/2018 | \$193,440.00 |
| Providing | Freehold Township | Plan Review Services | | 1/1/2018 | 12/31/2018 | \$30,500.00 |
| | Special Improvement District | Shared Laborer | | 1/1/2018 | 12/31/2018 | \$23,532.00 |
| | Freehold Township | Electrical Subcode | | 1/1/2018 | 12/31/2018 | \$10,000.00 |
| | | | | | 12/2 // 2010 | ÷10,000.00 |
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