



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.331	\$6,017,352.63	35.82%	\$3,659.21
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.057	\$1,035,064.00	6.16%	\$630.14
Regional School District			0.00%	\$0.00
County Purposes	0.474	\$8,694,538.93	51.75%	\$5,240.07
County Library	0.031	\$623,009.32	3.71%	\$342.71
County Board of Health	0.012	\$398,944.23	2.37%	\$132.66
County Open Space	0.002	\$31,262.92	0.19%	\$22.11
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	0.907	\$16,800,172.03	100.00%	\$10,026.89

Total Taxable Valuation as of October 1, 2016 \$1,819,818,200.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$1,105,500.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.331	0.331	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,017,352.63	\$6,017,352.63	0.00%	\$0.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,659.21	\$3,659.21	0.00%	\$0.00

Sheet UFB-1

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$6,017,352.63
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,055,765.28
Regional School District		
County Purposes	ESTIMATED	\$10,235,000.00
County Library	ESTIMATED	
County Board of Health	ESTIMATED	
County Open Space	ESTIMATED	
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$17,308,117.91

Revenue Anticipated, Excluding Tax Levy	1,955,510.45
Budget Appropriations, before Reserve for Uncollected Taxes	7,575,055.45
Total Non-Municipal Tax Levy	\$11,290,765.28
Amount to be Raised by Taxes - Before RUT	\$16,910,310.28
Reserve for Uncollected Taxes (RUT)	\$398,093.28
Total Amount to be Raised by Taxes	\$17,308,403.56

% of Tax Collections used to Calculate RUT 97.70%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	16,771,605.22
Total Tax Levy, CY 2016	16,911,890.79
% of Taxes Collected, CY 2016	99.17%
Delinquent Taxes - December 31, 2016	\$92,546.19

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	18.84%	\$130,950.00	\$695,000.00	\$825,950.00	\$695,000.00		\$130,950.00					
08	Local Revenue	159.93%	\$991,721.81	\$620,078.19	\$1,611,800.00	\$596,800.00		\$1,015,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$122,345.00	\$122,345.00	\$122,345.00							
08	Uniform Construction Code Fees	-0.79%	(\$1,151.50)	\$146,151.50	\$145,000.00	\$145,000.00							
	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	-80.93%	(\$42,817.78)	\$52,908.23	\$10,090.45	\$10,090.45							
08	Other Special Items	5.70%	\$877.81	\$15,397.19	\$16,275.00	\$16,275.00							
15	Receipts from Delinquent Taxes	-28.60%	(\$36,048.75)	\$126,048.75	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.91%	(\$310,880.59)	\$6,328,233.22	\$6,017,352.63	\$6,017,352.63							
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								
	Total	9.04%	\$732,651.00	\$8,106,162.08	\$8,838,813.08	\$7,692,863.08	\$0.00	\$1,145,950.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	4.50	10.08%	\$22,791.63	\$226,008.37	\$248,800.00	\$248,800.00							
21	Land-Use Administration	0.92		3.22%	\$2,087.88	\$64,912.12	\$67,000.00	\$67,000.00							
22	Uniform Construction Code	1.79		0.61%	\$694.38	\$114,305.62	\$115,000.00	\$115,000.00							
23	Insurance	0.12		2.08%	\$195.06	\$9,364.94	\$9,560.00	\$9,560.00							
25	Public Safety	12.17	7.00	-4.52%	(\$66,541.07)	\$1,472,247.07	\$1,405,706.00	\$1,405,706.00							
26	Public Works	10.00	1.50	3.83%	\$26,129.32	\$681,370.68	\$707,500.00	\$347,000.00		\$360,500.00					
27	Health and Human Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
28	Parks and Recreation		94.00	6.82%	\$33,171.92	\$486,437.08	\$519,609.00	\$519,609.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	2.00	2.00	9.87%	\$13,373.33	\$135,526.67	\$148,900.00	\$148,900.00							
44	Capital			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
45	Debt			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	30.00	109.00	1.00%	\$31,902.45	\$3,190,172.55	\$3,222,075.00	\$2,861,575.00	\$0.00	\$0.00	\$360,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	90	\$85,751,700.00	4.71%	15A Public Schools			0.00%	
2 Residential	1,570	\$1,731,687,600.00	95.13%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property		\$48,088,300.00	83.72%	
4A Commercial	6	\$2,836,300.00	0.16%	15D Church and Charities		\$8,792,800.00	15.31%	
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%	
4C Apartments			0.00%	15F Other Exempt		\$556,700.00	0.97%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	1,666	\$1,820,275,600.00	100.00%	Total	0	\$57,437,800.00	100.00%	
Average Ratio (%), Assessed to True Value		95.68%		Percentage of Exempt vs. Non-Exempt Properties				3.16%
Equalized Valuation, Taxable Properties		\$1,902,461,956.52						
Total # of property tax appeals filed in 2016		County Tax Board				33.00		
		State Tax Court				12.00		
Number of 2016 County Tax Board decisions appealed to Tax Court						1.00		
Number of pending property tax appeals in State Tax Court						10.00		
Amount paid out by municipality for tax appeals in 2016						(\$32,468.00)		

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 2016 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
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		3.00	38,754.00	\$36,000.00	\$0.00	\$0.00	\$0.00	\$2,754.00
Supervisory Staff (Department Heads & Managers)	6.00		615,144.64	\$429,650.10	\$0.00	\$55,467.83	\$97,158.48	\$32,868.23
Police Officers (Including Superior Officers)	12.00	5.00	2,057,695.72	\$1,274,801.00	\$123,825.00	\$302,730.49	\$249,344.34	\$106,994.89
Fire Fighters (Including Superior Officers)		2.00	46,239.51	\$41,209.00	\$0.00	\$1,878.02	\$0.00	\$3,152.49
All Other Union Employees not listed above	10.00	58.00	1,609,148.51	\$1,152,109.00	\$60,000.00	\$107,429.71	\$196,883.46	\$92,726.34
All Other Non-Union Employees not listed above	2.00	41.00	270,001.14	\$207,007.40	\$0.00	\$15,860.71	\$31,296.96	\$15,836.07
Totals	30.00	109.00	4,636,983.52	\$3,140,776.50	\$183,825.00	\$483,366.76	\$574,683.24	\$254,332.02

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	5.00	\$12,546.72	\$62,733.60	6.00	\$12,558.86	\$75,353.16
Parent & Child	5.00	\$22,597.32	\$112,986.60	4.00	\$22,618.56	\$90,474.24
Employee & Spouse (or Partner)	4.00	\$24,451.75	\$97,807.00	4.00	\$25,048.68	\$100,194.72
Family	13.00	\$35,075.76	\$455,984.88	12.00	\$35,108.88	\$421,306.56
Employee Cost Sharing Contribution (enter as negative -)			(\$145,836.36)			
Subtotal	27.00		\$583,675.72	26.00		\$687,328.68
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	27.00		\$583,675.72	26.00		\$687,328.68

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

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

YES

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

			Current Year	2018	2019	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$75,000.00	\$75,000.00	\$75,000.00	\$875,000.00
Regional School Debt		\$0.00	Utility Fund - Interest	\$30,750.00	\$27,750.00	\$25,125.00	\$145,125.00
Utility Fund Debt			Bond Anticipation Notes - Principal				
Water/Sewer	\$1,567,540.77	\$1,567,540.77	\$0.00	\$6,000.00			
0		\$0.00	Bond Anticipation Notes - Interest				
0		\$0.00	Bonds - Principal	\$475,000.00	\$475,000.00	\$475,000.00	\$5,275,000.00
0		\$0.00	Bonds - Interest	\$186,750.00	\$167,750.00	\$151,125.00	\$883,125.00
0		\$0.00	Loans & Other Debt - Principal	\$264,000.00	\$158,219.29	\$162,956.22	\$162,956.22
0		\$0.00	Loans & Other Debt - Interest	\$0.00	\$11,115.00	\$5,700.00	\$5,700.00
0		\$0.00	Total	\$1,037,500.00	\$914,834.29	\$894,906.22	\$7,346,906.22
Municipal Purposes			Total Principal	\$814,000.00	\$708,219.29	\$712,956.22	\$6,312,956.22
Debt Authorized		\$0.00	Total Interest	\$223,500.00	\$206,615.00	\$181,950.00	\$1,033,950.00
Notes Outstanding		\$0.00	% of Total Current Year Budget	32.20%			
Bonds Outstanding		\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$10,563,824.49	\$10,563,824.49	Total Guarantees - Governmental				
Total (Current Year)	\$12,131,365.26	\$1,567,540.77	\$10,563,824.49	Total Guarantees - Other			
Population (2010 census)	<u>777</u>		Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$15,613.08</u>		Total Other				
Per Capita Net Debt	<u>\$13,595.66</u>		Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$1,878,865,551.33</u>	Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.56%</u>	Year of Last Rating		2014		
			Mark "X" if Municipality has no bond rating				

