

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.573	\$17,070,127.00	18.33%	\$2,123.74	Municipal Purpose Tax	ACTUAL	\$17,331,866.00
Municipal Library	0.035	\$1,035,719.00	1.11%	\$128.82	Municipal Library	ACTUAL	\$1,028,937.00
Municipal Open Space	0.011	\$327,767.00	0.35%	\$40.78	Municipal Open Space	ESTIMATED	\$327,767.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.977	\$58,901,130.00	63.24%	\$7,327.63	Local School District	ESTIMATED	\$60,079,153.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.514	\$15,324,756.34	16.45%	\$1,906.88	County Purposes	ESTIMATED	\$15,631,252.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.014	\$415,196.89	0.45%	\$51.64	County Board of Health	ACTUAL	\$0.00
County Open Space	0.003	\$71,273.38	0.08%	\$11.12	County Open Space	ESTIMATED	\$72,699.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.127	\$93,145,969.61	100.00%	\$11,590.60	Total ESTIMATED amount to be raised by taxes		\$94,471,674.00
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		8,347,630.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		23,279,111.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$76,110,871.00
					Amount to be Raised by Taxes - Before RUT		\$91,042,352.00
					Reserve for Uncollected Taxes (RUT)		\$3,429,321.76
					Total Amount to be Raised by Taxes		\$94,471,673.76
					% of Tax Collections used to Calculate RUT		96.37%
					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		91,599,940.42
					Total Tax Levy, CY 2016		93,123,692.33
					% of Taxes Collected, CY 2016		98.36%
					Delinquent Taxes - December 31, 2016		\$1,470,231.32
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	Water Utility	Sewer Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	6.92%	\$262,600.00	\$3,792,400.00	\$4,055,000.00	\$3,250,000.00		\$600,000.00	\$21,000.00	\$184,000.00			
08	Local Revenue	2.61%	\$199,823.00	\$7,662,337.00	\$7,862,160.00	\$1,677,520.00		\$3,363,124.00	\$1,070,601.00	\$1,750,915.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,293,225.00	\$1,293,225.00	\$1,293,225.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.40%	\$11,118.00	\$463,305.00	\$474,423.00	\$474,423.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-0.97%	(\$1,248.00)	\$128,710.00	\$127,462.00	\$127,462.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.53%	\$261,739.00	\$17,070,127.00	\$17,331,866.00	\$17,331,866.00							
07	Minimum Library Tax	-0.65%	(\$6,782.00)	\$1,035,719.00	\$1,028,937.00	\$1,028,937.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$327,767.00	\$327,767.00		\$327,767.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.18%	\$727,250.00	\$33,298,590.00	\$34,025,840.00	\$26,708,433.00	\$327,767.00	\$3,963,124.00	\$1,091,601.00	\$1,934,915.00	\$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 Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	13.00	10.00	2.22%	\$33,923.00	\$1,528,227.00	\$1,562,150.00	\$1,562,150.00								
21 Land-Use Administration	2.00		-9.39%	(\$22,340.00)	\$238,015.00	\$215,675.00	\$215,675.00								
22 Uniform Construction Code	2.00	7.00	-7.63%	(\$35,131.00)	\$460,147.00	\$425,016.00	\$425,016.00								
23 Insurance			3.25%	\$115,000.00	\$3,543,400.00	\$3,658,400.00	\$3,658,400.00								
25 Public Safety	47.00	10.00	1.61%	\$83,270.00	\$5,175,630.00	\$5,258,900.00	\$5,228,860.00	\$30,040.00							
26 Public Works	27.00	15.00	-0.49%	(\$34,141.00)	\$6,948,898.00	\$6,914,757.00	\$2,397,490.00	\$81,380.00		\$1,834,935.00	\$677,137.00	\$1,923,815.00			
27 Health and Human Services	4.00	11.00	171.44%	\$361,933.00	\$211,112.00	\$573,045.00	\$552,753.00	\$20,292.00							
28 Parks and Recreation	9.00	5.00	1.42%	\$10,087.00	\$712,387.00	\$722,474.00	\$722,474.00								
29 Education (including Library)	6.00	12.00	0.00%	\$0.00	\$1,035,719.00	\$1,035,719.00	\$1,035,719.00								
30 Unclassified			0.00%	\$0.00	\$274,000.00	\$274,000.00	\$274,000.00								
31 Utilities and Bulk Purchases			-2.92%	(\$18,910.00)	\$647,479.00	\$628,569.00	\$628,569.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			2.26%	\$51,970.00	\$2,298,033.00	\$2,350,003.00	\$2,229,803.00			\$107,000.00	\$2,200.00	\$11,000.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			2.40%	\$11,118.00	\$463,305.00	\$474,423.00	\$474,423.00								
43 Court and Public Defender	2.00	2.00	1.42%	\$3,111.00	\$218,744.00	\$221,855.00	\$221,855.00								
44 Capital			2.66%	\$47,700.00	\$1,790,000.00	\$1,837,700.00	\$1,500,000.00		\$27,700.00	\$310,000.00					
45 Debt			10.86%	\$371,531.00	\$3,420,134.00	\$3,791,665.00	\$1,668,212.00			\$1,711,189.00	\$412,264.00				
46 Deferred Charges			130.39%	\$369,000.00	\$283,000.00	\$652,000.00	\$352,000.00		\$300,000.00						
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-8.61%	(\$322,936.00)	\$3,752,258.00	\$3,429,322.00	\$3,429,322.00								
55 Surplus General Budget			-99.76%	(\$27,700.00)	\$27,767.00	\$67.00			\$67.00						
Total	112.00	72.00	3.02%	\$997,485.00	\$33,028,255.00	\$34,025,740.00	\$26,576,721.00	\$131,712.00	\$327,767.00	\$3,963,124.00	\$1,091,601.00	\$1,934,815.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	785	\$54,904,000.00	1.85%
2 Residential	6,964	\$2,581,343,000.00	86.83%
3A/3B Farm	257	\$30,521,400.00	1.03%
4A Commercial	231	\$259,127,000.00	8.72%
4B Industrial	38	\$41,094,600.00	1.38%
4C Apartments	4	\$5,922,900.00	0.20%
5A/5B Railroad		\$0.00	0.00%
6A/6B Business Personal Property		\$0.00	0.00%
Total	8,279	\$2,972,912,900.00	100.00%

Average Ratio (%), Assessed to True Value	96.53%
Equalized Valuation, Taxable Properties	\$3,079,781,311.51

Total # of property tax appeals filed in 2016	County Tax Board	261.00
	State Tax Court	18.00
Number of 2016 County Tax Board decisions appealed to Tax Court		35.00
Number of pending property tax appeals in State Tax Court		53.00

Amount paid out by municipality for tax appeals in 2016	\$77,766.86
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$71,342,500.00	29.41%
15B Other Schools	4	\$19,235,500.00	7.93%
15C Public Property	437	\$73,824,200.00	30.43%
15D Church and Charities	28	\$44,169,200.00	18.21%
15E Cemeteries & Graveyards	4	\$2,065,300.00	0.85%
15F Other Exempt	122	\$31,975,400.00	13.18%
Total	607	\$242,612,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 8.16%			

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	33,736.00	\$31,050.00				\$2,686.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	1,880,029.00	\$1,529,610.00			\$218,168.00	\$132,251.00
Police Officers (Including Superior Officers)	34.00	5.00	4,986,917.00	\$3,776,792.00	\$338,000.00		\$516,195.00	\$355,930.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	38.00		3,429,231.00	\$2,345,955.00	\$141,584.00		\$726,519.00	\$215,173.00
All Other Non-Union Employees not listed above	25.00	61.00	1,243,002.00	\$824,768.00			\$346,891.00	\$71,343.00
Totals	112.00	72.00	11,572,915.00	\$8,508,175.00	\$479,584.00	\$0.00	\$1,807,773.00	\$777,383.00

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

Yes

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	28.00	\$14,803.00	\$414,484.00	30.00	\$14,184.00	\$425,520.00
Parent & Child	3.00	\$21,648.00	\$64,944.00	4.00	\$20,784.00	\$83,136.00
Employee & Spouse (or Partner)	17.00	\$32,328.00	\$549,576.00	16.00	\$30,900.00	\$494,400.00
Family	31.00	\$38,472.00	\$1,192,632.00	38.00	\$36,840.00	\$1,399,920.00
Employee Cost Sharing Contribution (enter as negative -)			(\$550,000.00)			(\$542,587.00)
Subtotal	79.00		\$1,671,636.00	88.00		\$1,860,389.00
<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	41	\$12,300.00	\$504,300.00	39	\$11,743.20	\$457,984.80
Parent & Child	4	\$20,364.00	\$81,456.00	4	\$25,290.67	\$101,162.68
Employee & Spouse (or Partner)	7	\$31,320.00	\$219,240.00	7	\$25,261.33	\$176,829.31
Family	8	\$36,720.00	\$293,760.00	8	\$34,474.67	\$275,797.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	60.00		\$1,098,756.00	58.00		\$1,011,774.15
GRAND TOTAL	139.00		\$2,770,392.00	146.00		\$2,872,163.15

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	Current Year Budget		2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$65,000,000.00	\$65,000,000.00	\$0.00	Utility Fund - Principal	\$1,050,000.00	\$1,060,000.00	\$1,075,000.00	\$8,274,000.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$395,185.01	\$358,960.01	\$318,660.01	\$1,213,849.39	
					Bond Anticipation Notes - Principal	\$583,850.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$111,773.00				
Water	\$13,757,840.19	\$13,757,840.19	\$0.00	Bonds - Principal					
Sewer	\$3,282,256.03	\$3,282,256.03	\$0.00	Bonds - Interest					
Solid Waste			\$0.00	Loans & Other Debt - Principal					
0			\$0.00	Loans & Other Debt - Interest					
0			\$0.00						
0			\$0.00	Total	\$2,140,808.01	\$1,418,960.01	\$1,393,660.01	\$9,487,849.39	
<u>Municipal Purposes</u>									
Debt Authorized	\$1,175,000.00		\$1,175,000.00	Total Principal	\$1,633,850.00	\$1,060,000.00	\$1,075,000.00	\$8,274,000.00	
Notes Outstanding	\$950,000.00		\$950,000.00	Total Interest	\$506,958.01	\$358,960.01	\$318,660.01	\$1,213,849.39	
Bonds Outstanding	\$7,835,000.00		\$7,835,000.00	% of Total Current Year Budget	6.29%				
Loans and Other Debt	\$725,000.00	\$5,101.38	\$719,898.62						
Total (Current Year)	\$92,725,096.22	\$82,045,197.60	\$10,679,898.62						
Population (2010 census)	19,722								
Per Capita Gross Debt	\$4,701.61								
Per Capita Net Debt	\$541.52								
3 Yr. Average Property Valuation		\$3,104,799,918.00							
Net Debt as % of 3 Year Avg Property Valuation		0.34%							

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)
