

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.356	\$423,856.77	13.89%	\$649.18
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	1.249	\$1,485,885.00	48.70%	\$2,277.59
Regional School District			0.00%	\$0.00
County Purposes	0.942	\$1,119,716.69	36.70%	\$1,717.77
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.018	\$21,453.36	0.70%	\$32.82
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2016 Budget)	 2.565	 \$3,050,911.82	 100.00%	 \$4,677.35

Total Taxable Valuation as of	October 1, 2016	<u>\$118,962,377.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$182,353.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.356	0.363	1.97%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$423,856.77	\$432,192.34	1.97%	\$8,335.57

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$649.18	\$661.94	1.97%	\$12.76

Current Year 2017 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$432,192.34	
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$1,560,179.25	
Regional School District			
County Purposes	ESTIMATED	\$179,105.33	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$22,579.00	
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes			\$2,194,055.92

Revenue Anticipated, Excluding Tax Levy	373,814.14
Budget Appropriations, before Reserve for Uncollected Taxes	611,180.26
Total Non-Municipal Tax Levy	\$1,761,863.58
Amount to be Raised by Taxes - Before RUT	\$1,999,229.70
Reserve for Uncollected Taxes (RUT)	\$129,875.41
Total Amount to be Raised by Taxes	\$2,129,105.11

% of Tax Collections used to Calculate RUT	93.90%
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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	2,979,466.76
Total Tax Levy, CY 2016	3,059,713.21
% of Taxes Collected, CY 2016	97.38%
 Delinquent Taxes - December 31, 2016	 \$47,613.00

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	0.00%	\$0.00	\$210,000.00	\$210,000.00	\$210,000.00							
08	Local Revenue	0.00%	\$0.00	\$1,104.00	\$1,104.00	\$1,104.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$119,526.00	\$119,526.00	\$119,526.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<i>Special Revenue Items w/ Prior Written Consent</i>													
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	0.00%	\$0.00	\$10,074.14	\$10,074.14	\$10,074.14							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$33,110.00	\$33,110.00	\$33,110.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	2.03%	\$8,607.14	\$423,856.77	\$432,463.91	\$432,463.91							
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		1.08%	\$8,607.14	\$797,670.91	\$806,278.05	\$806,278.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions	Full-Time	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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government		9.00		-0.66%	(\$963.00)	\$144,980.00	\$144,017.00	\$144,017.00								
21 Land-Use Administration				0.12%	\$12.00	\$9,870.00	\$9,882.00	\$9,882.00								
22 Uniform Construction Code				7.17%	\$1,047.00	\$14,610.00	\$15,657.00	\$15,657.00								
23 Insurance		3.00		43.59%	\$8,500.00	\$19,500.00	\$28,000.00	\$28,000.00								
25 Public Safety		1.00		-1.35%	(\$2,135.00)	\$158,157.00	\$156,022.00	\$143,052.00	\$12,970.00							
26 Public Works		1.00		-2.57%	(\$3,898.00)	\$151,948.00	\$148,050.00	\$148,050.00								
27 Health and Human Services				0.14%	\$9.00	\$6,663.00	\$6,672.00	\$6,672.00								
28 Parks and Recreation				#DIV/0!	\$0.00		\$0.00									
29 Education (including Library)				#DIV/0!	\$0.00		\$0.00									
30 Unclassified				#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases				-5.88%	(\$1,000.00)	\$17,000.00	\$16,000.00	\$16,000.00								
32 Landfill / Solid Waste Disposal				-2.80%	(\$835.00)	\$29,835.00	\$29,000.00	\$29,000.00								
35 Contingency				#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures				-6.53%	(\$917.49)	\$14,052.75	\$13,135.26	\$13,135.26								
37 Judgements				#DIV/0!	\$0.00		\$0.00									
42 Shared Services				#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender				#DIV/0!	\$0.00		\$0.00									
44 Capital				0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00								
45 Debt				#DIV/0!	\$0.00		\$0.00									
46 Deferred Charges				#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District				#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes				4.72%	\$8,787.63	\$186,055.16	\$194,842.79	\$194,842.79								
55 Surplus General Budget				#DIV/0!	\$0.00		\$0.00									
Total		0.00	14.00	1.08%	\$8,607.14	\$797,670.91	\$806,278.05	\$793,308.05	\$12,970.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	138	\$4,076,500.00	3.45%	15A Public Schools	1	\$1,130,000.00	21.97%
2 Residential	539	\$98,288,200.00	83.15%	15B Other Schools			0.00%
3A/3B Farm	127	\$12,152,400.00	10.28%	15C Public Property	33	\$1,608,600.00	31.27%
4A Commercial	8	\$3,434,100.00	2.91%	15D Church and Charities	2	\$794,500.00	15.45%
4B Industrial			0.00%	15E Cemeteries & Graveyards	3	\$40,400.00	0.79%
4C Apartments			0.00%	15F Other Exempt	7	\$1,570,400.00	30.53%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$255,961.00	0.22%				
Total	813	\$118,207,161.00	100.00%	Total	46	\$5,143,900.00	100.00%
Average Ratio (%), Assessed to True Value		113.62%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$104,037,283.05		Non-Exempt Properties			4.35%
Total # of property tax appeals filed in 2016	County Tax Board	16.00					
	State Tax Court	0.00					
Number of 2016 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 2016		\$17,542.07					

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	NONE			
I Dwelling Exemption	NONE			
J Dwelling Abatement	NONE			
K New Dwelling/Conversion Exemption	NONE			
L New Dwelling/Conversion Abatement	NONE			
N Multiple Dwelling Exemption	NONE			
O Multiple Dwelling Abatement	NONE			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-6

Sheet UFB-6C

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	19,199.00	\$16,534.00	\$0.00	\$1,330.00	\$0.00	\$1,335.00
Supervisory Staff (Department Heads & Managers)		5.00	50,396.00	\$44,396.00	\$0.00	\$2,415.00	\$0.00	\$3,585.00
Police Officers (Including Superior Officers)		1.00	2,355.00	\$180.16	\$0.00	\$0.00	\$0.00	\$10.00
Fire Fighters (Including Superior Officers)			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
All Other Non-Union Employees not listed above		5.00	24,045.00	\$20,963.00	\$0.00	\$1,390.00	\$0.00	\$1,692.00
Totals	0.00	14.00	95,995.00	\$82,073.16	\$0.00	\$5,135.00	\$0.00	\$6,622.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	NONE		#VALUE!			\$0.00
Parent & Child	NONE		#VALUE!			\$0.00
Employee & Spouse (or Partner)	NONE		#VALUE!			\$0.00
Family	NONE		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	NONE		#VALUE!			\$0.00
Parent & Child	NONE		#VALUE!			\$0.00
Employee & Spouse (or Partner)	NONE		#VALUE!			\$0.00
Family	NONE		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	NONE		#VALUE!			\$0.00
Parent & Child	NONE		#VALUE!			\$0.00
Employee & Spouse (or Partner)	NONE		#VALUE!			\$0.00
Family	NONE		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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

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

NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
