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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	0.251	\$1,966,752.59	9.96%	\$703.68	Municipal Purpose Tax	ACTUAL	\$2,000,597.64
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$156,740.07	0.79%	\$56.08	Municipal Open Space	ACTUAL	\$156,879.18
Fire Districts (avg. rate/total levies)	0.205	\$1,603,290.00	8.12%	\$574.82	Fire Districts (total levies)	ESTIMATED	\$1,635,355.80
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.585	\$12,420,697.00	62.92%	\$4,444.00	Local School District	ESTIMATED	\$12,669,110.94
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.388	\$3,042,937.87	15.42%	\$1,088.73	County Purposes	ESTIMATED	\$3,103,795.70
County Library	0.042	\$327,650.15	1.66%	\$117.23	County Library		\$334,204.10
County Board of Health	0.015	\$118,152.49	0.60%	\$42.27	County Board of Health	ESTIMATED	\$120,515.53
County Open Space	0.013	\$103,448.91	0.52%	\$37.01	County Open Space	ESTIMATED	\$105,517.88
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)					Total ESTIMATED amount to be raised by taxes		
					\$20,125,976.77		
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		
(\$784,395,900.00)					1,502,682.33		
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
(\$280,400.00)					3,455,769.97		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		
					\$18,125,379.13		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		
					\$20,078,466.77		
					Reserve for Uncollected Taxes (RUT)		
					\$47,510.00		
					Total Amount to be Raised by Taxes		
					\$20,125,976.77		
					% of Tax Collections used to Calculate RUT		
					99.76%		
					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		
					19,755,774.95		
					Total Tax Levy, CY 2016		
					19,783,125.30		
					% of Taxes Collected, CY 2016		
					99.86%		
					Delinquent Taxes - December 31, 2016		
					\$8,217.87		
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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	23.12%	\$99,246.87	\$429,278.10	\$528,524.97	\$519,454.16	\$9,070.81						
08	Local Revenue	0.44%	\$1,174.66	\$267,752.96	\$268,927.62	\$268,927.62							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$452,322.00	\$452,322.00	\$452,322.00							
08	Uniform Construction Code Fees	16.72%	\$20,050.00	\$119,950.00	\$140,000.00	\$140,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-53.53%	(\$45,500.00)	\$85,000.00	\$39,500.00	\$39,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-83.40%	(\$354,022.57)	\$424,501.12	\$70,478.55	\$70,478.55							
08	Other Special Items	-40.00%	(\$8,000.00)	\$20,000.00	\$12,000.00	\$12,000.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.72%	\$33,845.05	\$1,966,752.59	\$2,000,597.64	\$2,000,597.64							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.09%	\$139.11	\$156,740.07	\$156,879.18	\$0.00	\$156,879.18						
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	-6.45%	(\$253,066.88)	\$3,922,296.84	\$3,669,229.96	\$3,503,279.97	\$165,949.99	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	16.00	-33.31%	(\$308,230.57)	\$925,435.37	\$617,204.80	\$529,470.00	\$87,734.80							
21	Land-Use Administration	0.00	0.00	2.13%	\$600.00	\$28,150.00	\$28,750.00	\$28,750.00								
22	Uniform Construction Code	1.00	4.00	1.39%	\$1,700.00	\$122,633.00	\$124,333.00	\$124,333.00								
23	Insurance	0.00	0.00	0.33%	\$1,906.00	\$578,094.00	\$580,000.00	\$580,000.00								
25	Public Safety	15.00	1.00	4.13%	\$36,547.54	\$885,643.46	\$922,191.00	\$922,191.00								
26	Public Works	1.00	3.00	12.32%	\$24,650.00	\$200,110.00	\$224,760.00	\$224,760.00								
27	Health and Human Services	0.00	0.00	5.43%	\$400.00	\$7,370.00	\$7,770.00	\$7,770.00								
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	323.89%	\$20,000.00	\$6,175.00	\$26,175.00	\$26,175.00								
31	Utilities and Bulk Purchases	0.00	0.00	1.38%	\$2,500.00	\$181,500.00	\$184,000.00	\$184,000.00								
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	1.53%	\$5,490.00	\$357,682.00	\$363,172.00	\$363,172.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	-27.69%	(\$46,632.00)	\$168,421.00	\$121,789.00	\$121,789.00								
43	Court and Public Defender	0.00	3.00	-1.05%	(\$295.00)	\$28,195.00	\$27,900.00	\$27,900.00								
44	Capital	0.00	0.00	12.64%	\$11,625.00	\$91,975.00	\$103,600.00	\$103,600.00								
45	Debt	0.00	0.00	2.92%	\$2,481.75	\$85,037.42	\$87,519.17	\$87,519.17								
46	Deferred Charges	0.00	0.00	14.12%	\$2,000.00	\$14,166.00	\$16,166.00	\$16,166.00								
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	-8.67%	(\$4,508.42)	\$52,018.42	\$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	27.00	-6.66%	(\$249,765.70)	\$3,753,045.67	\$3,503,279.97	\$3,415,545.17	\$87,734.80	\$0.00	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	289	\$16,055,600.00	4.82%
2 Residential	2,422	\$279,037,700.00	83.85%
3A/3B Farm	253	\$15,529,200.00	4.67%
4A Commercial	97	\$19,146,900.00	5.75%
4B Industrial	9	\$1,922,500.00	0.58%
4C Apartments	8	\$1,081,700.00	0.33%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	3,078	\$332,773,600.00	100.00%

Average Ratio (%), Assessed to True Value	91.86%
Equalized Valuation, Taxable Properties	\$362,261,702.59

Total # of property tax appeals filed in 2016	County Tax Board	10.00
	State Tax Court	3.00
Number of 2016 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$2,373,500.00	1.62%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	132	\$136,524,600.00	93.35%
15D Church and Charities	24	\$4,766,700.00	3.26%
15E Cemeteries & Graveyards	2	\$209,800.00	0.14%
15F Other Exempt	22	\$2,379,600.00	1.63%
Total	183	\$146,254,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	43.95%
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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	1		\$48,600.00	
I Dwelling Exemption	3		\$33,100.00	
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	4	0.00	81,700.00	0.00

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	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	389,380.35	\$292,103.15	\$0.00	\$26,080.00	\$48,851.20	\$22,346.00
Police Officers (Including Superior Officers)	14.00	0.00	1,298,302.00	\$734,009.00	\$110,000.00	\$164,818.00	\$224,875.00	\$64,600.00
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	15.00	467,149.18	\$270,170.18	\$0.00	\$34,774.00	\$141,537.00	\$20,668.00
Totals	21.00	27.00	2,154,836.53	\$1,296,287.33	\$110,000.00	\$225,672.00	\$415,263.20	\$107,614.00

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	3.00	\$15,036.00	\$45,108.00	3.00	\$15,144.00	\$45,432.00
Parent & Child	3.00	\$21,024.00	\$63,072.00	3.00	\$21,168.00	\$63,504.00
Employee & Spouse (or Partner)	3.00	\$31,452.00	\$94,356.00	3.00	\$31,656.00	\$94,968.00
Family	6.00	\$36,876.00	\$221,256.00	6.00	\$37,044.00	\$222,264.00
Employee Cost Sharing Contribution (enter as negative -)			(\$65,000.00)			(\$62,000.00)
Subtotal	15.00		\$358,792.00	15.00		\$364,168.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	15.00		\$358,792.00	15.00		\$364,168.00

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

[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	\$8,630,000.00	\$8,630,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00	
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$61,643.00				
0			\$0.00	Bond Anticipation Notes - Interest	\$5,557.95				
0			\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00	
0			\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
0			\$0.00	Loans & Other Debt - Principal	\$36,484.22	\$36,484.22	\$36,484.22	\$36,484.22	
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
0			\$0.00						
0			\$0.00	Total	\$103,685.17	\$36,484.22	\$36,484.22	\$36,484.22	
Municipal Purposes				Total Principal	\$98,127.22	\$36,484.22	\$36,484.22	\$36,484.22	
Debt Authorized	\$1,419,367.45	\$95,790.00	\$1,323,577.45	Total Interest	\$5,557.95	\$0.00	\$0.00	\$0.00	
Notes Outstanding	\$536,143.00	\$0.00	\$536,143.00	% of Total Current Year Budget	2.96%				
Bonds Outstanding	\$0.00	\$0.00	\$0.00						
Loans and Other Debt	\$866,422.84	\$0.00	\$866,422.84						
					Description	Debt Not Listed Above			
Total (Current Year)	\$11,451,933.29	\$8,725,790.00	\$2,726,143.29	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00	
					Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
					Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
					Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	8,421				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,359.93				Rating				
Per Capita Net Debt	\$323.73				Year of Last Rating				
3 Yr. Average Property Valuation		\$846,466,795.00							
Net Debt as % of 3 Year Avg Property Valuation		0.32%							
					Mark "X" if Municipality has no bond rating	X			

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]

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

[illegible]