

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	Avg Residential		
Municipal Purpose Tax	0.551	\$11,438,971.00	26.13%	\$1,996.51		
Municipal Library	0.033	\$689,361.32	1.57%	\$119.57	Municipal Purpose Tax	ACTUAL
Municipal Open Space			0.00%	\$0.00	Municipal Library	ACTUAL
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Municipal Open Space	
Other Special Districts (total levies)			0.00%	\$0.00	Fire Districts (total levies)	
Local School District	0.796	\$16,545,077.00	37.79%	\$2,884.25	Other Special Districts (total levies)	ACTUAL
Regional School District	0.445	\$9,249,069.00	21.13%	\$1,612.42	Local School District	ESTIMATED
County Purposes	0.267	\$5,535,317.65	12.64%	\$967.45	Regional School District	ESTIMATED
County Library			0.00%	\$0.00	County Purposes	ESTIMATED
County Board of Health			0.00%	\$0.00	County Library	
County Open Space	0.015	\$317,966.91	0.73%	\$54.35	County Board of Health	
Other County Levies (total)			0.00%	\$0.00	County Open Space	ESTIMATED
Total (Calendar Year 2016 Budget)	2.107	\$43,775,702.88	100.00%	\$7,634.56	Other County Levies (total)	\$353,000.00
Total Taxable Valuation as of	October 1, 2016	<u>\$2,020,430,081.00</u>			Total ESTIMATED amount to be raised by taxes	\$45,470,784.94
(To be used to calculate the current year tax rate)						
Current Year Average Residential Assessment		<u><u>\$362,342.45</u></u>				
<u><u>Prior Year to Current Year Comparison</u></u>						
<u><u>Comparison - Municipal Purposes Tax Rate</u></u>						
Prior Year	Current Year	% Change (+/-)				
0.551	0.567	2.87%				
<u><u>Comparison - Municipal Purposes Tax Levy</u></u>						
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
\$11,438,971.00	\$11,909,860.72	4.12%	\$470,889.72			
<u><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</u></u>						
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
\$1,996.51	\$2,053.76	2.87%	\$57.25			
<u><u>Tax Collections - ACTUAL as of Prior Year</u></u>						
Total Tax Revenue, Collections CY 2016						
Total Tax Levy, CY 2016				43,708,710.36		
% of Taxes Collected, CY 2016				44,568,137.42		
				98.07%		
Delinquent Taxes - December 31, 2016						
						\$880,814.53

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
08 Surplus	-11.47%	(\$263,504.00)	\$2,297,705.56	\$2,034,201.56	\$1,450,000.00	
08 Local Revenue	-2.57%	(\$294,767.03)	\$11,453,867.03	\$11,159,100.00	\$2,922,100.00	
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,011,681.00	\$2,011,681.00	\$2,011,681.00	
08 Uniform Construction Code Fees	-0.99%	(\$4,858.00)	\$488,858.00	\$484,000.00	\$484,000.00	
<i>Special Revenue Items w/ Prior Written Consent</i>						
11 Shared Services Agreements	-11.64%	(\$4,435.02)	\$38,104.02	\$33,669.00	\$33,669.00	
08 Additional Revenue Offset by Appropriations	-62.11%	(\$57,066.04)	\$91,878.04	\$34,812.00	\$34,812.00	
10 Public and Private Revenue	#DIV/0!	\$0.00		\$0.00		
08 Other Special Items	5.27%	\$119,635.24	\$2,268,008.91	\$2,387,644.15	\$1,978,178.71	
15 Receipts from Delinquent Taxes	35.77%	\$230,548.65	\$644,451.35	\$875,000.00	\$875,000.00	
<i>Amount to be raised by taxation</i>						
07 Local Tax for Municipal Purposes	2.27%	\$264,395.76	\$11,645,464.96	\$11,909,860.72	\$11,909,860.72	
07 Minimum Library Tax	2.82%	\$19,442.90	\$689,361.32	\$708,804.22	\$708,804.22	
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	0.03%	\$9,392.46	\$31,629,380.19	\$31,638,772.65	\$22,408,105.65	\$0.00

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

FCOA	Budgeted Positions		% 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)
	Full-Time	Part-Time				
20 General Government	24.00	15.00	12.14%	\$765,416.54	\$6,307,052.46	\$7,072,469.00
21 Land-Use Administration	3.00	0.00	41.02%	\$82,600.00	\$201,350.00	\$283,950.00
22 Uniform Construction Code	8.00	2.00	4.81%	\$29,467.00	\$612,067.50	\$641,534.50
23 Insurance			-2.94%	(\$104,350.00)	\$3,554,400.00	\$3,450,050.00
25 Public Safety	47.00	23.00	3.47%	\$190,797.82	\$5,493,862.18	\$5,684,660.00
26 Public Works	21.00	2.00	2.02%	\$40,701.78	\$2,011,497.89	\$2,052,199.67
27 Health and Human Services	1.00		-3.30%	(\$16,690.00)	\$506,393.00	\$489,703.00
28 Parks and Recreation	7.00	1.00	10.58%	\$29,100.00	\$274,950.00	\$304,050.00
29 Education (including Library)	6.00	10.00	2.55%	\$20,787.90	\$816,162.32	\$836,950.22
30 Unclassified	1.00		-36.41%	(\$147,389.48)	\$404,788.08	\$257,398.60
31 Utilities and Bulk Purchases			-4.26%	(\$26,398.60)	\$620,000.00	\$593,601.40
32 Landfill / Solid Waste Disposal			8.75%	\$35,000.00	\$400,000.00	\$435,000.00
35 Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00
36 Statutory Expenditures			8.67%	\$162,298.00	\$1,871,260.00	\$2,033,558.00
37 Judgements			-100.00%	(\$25,000.00)	\$25,000.00	\$0.00
42 Shared Services			0.35%	\$169.00	\$47,810.00	\$47,979.00
43 Court and Public Defender	4.00	1.00	10.20%	\$28,002.53	\$274,592.47	\$302,595.00
44 Capital			83.33%	\$125,000.00	\$150,000.00	\$275,000.00
45 Debt			-3.67%	(\$156,491.54)	\$4,264,208.54	\$4,107,717.00
46 Deferred Charges			-68.94%	(\$338,193.00)	\$490,593.00	\$152,400.00
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	
50 Reserve for Uncollected Taxes			2.16%	\$21,147.09	\$979,210.17	\$1,000,357.26
55 Surplus General Budget			-5.14%	(\$87,578.00)	\$1,704,178.00	\$1,616,600.00
Total	122.00	54.00	2.03%	\$628,397.04	\$31,010,375.61	\$31,638,772.65

General Budget	Public & Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility
\$1,170,669.00			Water Sewer	\$5,055,750.00	Parking	\$846,050.00	
\$283,950.00							
\$641,534.50							
\$3,450,050.00							
\$5,679,160.00							
\$5,500.00							
\$2,052,199.67							
\$258,453.00							
\$304,050.00							
\$836,950.22							
\$257,398.60							
\$593,601.40							
\$435,000.00							
\$1,000.00							
\$1,805,158.00							
				\$178,300.00			
\$47,979.00							
\$302,595.00							
\$225,000.00							
\$2,673,850.00							
\$152,400.00							
\$1,000,357.26							
\$22,171,355.65	\$236,750.00	\$0.00		\$7,163,800.00		\$2,066,867.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Sheet UFB-4

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 Parcels	Assessed Value		
1 Vacant Land	102	\$15,306,700.00	0.72%	15A Public Schools	5	\$35,389,500.00	9.23%
2 Residential	3,385	\$1,226,529,200.00	57.84%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	69	\$72,665,900.00	18.95%
4A Commercial	584	\$645,622,200.00	30.45%	15D Church and Charities	53	\$191,016,700.00	49.80%
4B Industrial	38	\$28,526,800.00	1.35%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	32	\$196,362,600.00	9.26%	15F Other Exempt	56	\$84,463,400.00	22.02%
5A/5B Railroad	0	\$0.00	0.00%	Total	183	\$383,535,500.00	100.00%
6A/6B Business Personal Property		\$8,082,581.00	0.38%				
Total	4,141	\$2,120,430,081.00	100.00%				
Average Ratio (%), Assessed to True Value		100.00%					
Equalized Valuation, Taxable Properties		\$2,120,430,081.00					
Percentage of Exempt vs. Non-Exempt Properties							
Total # of property tax appeals filed in 2016		County Tax Board	62.00				
Number of 2016 County Tax Board decisions appealed to Tax Court		State Tax Court	43.00				
Number of pending property tax appeals in State Tax Court			6.00				
Amount paid out by municipality for tax appeals in 2016			\$146,808.95				
<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>							
	# of Parcels	PILOT Billing/Revenue	Assessed Value		Taxes if Billed in Full		
G Commercial/Industrial Exemption					2016 Total Tax Rate		
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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

BUDGET SECTION

ax Exemptions

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	Health Benefits	Employment
						(Estimate)	Net of Cost Share	Taxes and Other Benefits
Governing Body		7.00	34,286.00	\$30,321.00		\$979.00		\$2,986.00
Supervisory Staff (Department Heads & Managers)	13.00	1.00	1,695,720.00	\$1,242,433.00	\$0.00	\$160,398.00	\$179,337.00	\$113,552.00
Police Officers (Including Superior Officers)	40.00		6,874,601.00	\$4,234,536.00	\$292,000.00	\$1,098,087.00	\$695,773.00	\$554,205.00
Fire Fighters (Including Superior Officers)		50.00	169,100.00					\$169,100.00
All Other Union Employees not listed above	64.00	10.00	5,798,727.00	\$3,457,680.00	\$121,000.00	\$459,797.00	\$1,266,430.00	\$493,820.00
All Other Non-Union Employees not listed above		5.00	36.00	920,075.00	\$689,716.00	\$73,171.00	\$82,559.00	\$74,629.00
Totals	122.00	104.00	15,492,509.00	\$9,654,686.00	\$413,000.00	\$1,792,432.00	\$2,224,099.00	\$1,408,292.00

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		Prior Year Annual			
		Annual Cost	Estimate per Employee	Total Current Year Cost	Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost							
Single Coverage		35.00	\$12,348.69	\$432,204.15	33.00	\$13,135.00	\$433,455.00
Parent & Child		11.00	\$19,129.09	\$210,419.99	12.00	\$19,944.00	\$239,328.00
Employee & Spouse (or Partner)		14.00	\$24,281.14	\$339,935.96	13.00	\$26,307.00	\$341,991.00
Family		52.00	\$32,228.77	\$1,675,896.04	52.00	\$33,379.00	\$1,735,708.00
Employee Cost Sharing Contribution (enter as negative -)				(-\$600,000.00)			
Subtotal				112.00			\$2,750,482.00
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				0.00			\$0.00
Retirees - Health Benefits - Annual Cost							
Single Coverage		75	\$7,573.12	\$567,984.00	73	\$9,489.00	\$692,697.00
Parent & Child		5	\$18,544.80	\$92,724.00	5	\$19,296.00	\$96,480.00
Employee & Spouse (or Partner)		35	\$10,261.37	\$359,147.95	36	\$10,474.00	\$377,064.00
Family		10	\$33,446.40	\$334,464.00	10	\$35,021.00	\$350,210.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal				125.00			\$1,516,451.00
GRAND TOTAL				237.00			\$4,266,933.00

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

NO
NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Legal basis for benefit (check applicable items)				
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Business Administrator	945.00	\$92,023.00		X	
Chief Financial Officer.	146.50	\$8,251.00		X	
Municipal Clerk	748.00	\$16,303.00		X	
Municipal Court Administrator	0.00	\$0.00		X	
Director of Public Utilities	34.50	\$1,934.00		X	
Director Planning & Zoning	90.50	\$4,102.00		X	
Director of Parks & Recreation	32.00	\$1,301.00		X	
Director of Senior Center	1340.50	\$45,427.00		X	
Tax Collector	104.50	\$5,078.00		X	
Library Director	230.25	\$8,856.00		X	
Police Chief	2440.00	\$183,024.87		X	
PBA Members - Police Officer	20609.50	\$917,554.09	X		
Other Non-Union Employees	2124.00	\$59,984.24	X		
CWA Supervisors	7277.25	\$271,235.00	X		
CWA Members	10015.00	\$234,328.00	X		
Totals	46137.50	\$1,849,401.20			