



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<b>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</b>					<b>Current Year 2017 Budget</b>		<b>Actual/Estimated</b>		<b>Tax Levy</b>	
	<b>Calendar Year</b>	<b>Calendar Year</b>	<b>% of</b>	<b>Avg Residential</b>						
	<b>Tax Rate</b>	<b>Tax Levy</b>	<b>Total Levy</b>	<b>Taxpayer Impact</b>						
Municipal Purpose Tax	1.060	\$46,402,765.00	41.46%	\$4,897.20	Municipal Purpose Tax	ACTUAL				\$49,468,059.00
Municipal Library	0.036	\$1,566,805.00	1.40%	\$166.32	Municipal Library	ACTUAL				\$1,602,483.65
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space					
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)					
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)					
Local School District	1.193	\$52,231,855.00	46.66%	\$5,511.66	Local School District	ACTUAL				\$53,101,501.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District					
County Purposes	0.266	\$11,611,915.86	10.37%	\$1,228.92	County Purposes	ESTIMATED				\$11,844,154.18
County Library	0.000	\$0.00	0.00%	\$0.00	County Library					
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health					
County Open Space	0.003	\$119,767.81	0.11%	\$13.86	County Open Space	ESTIMATED				\$122,163.17
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)					
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.558</b>	<b>\$111,933,108.67</b>	<b>100.00%</b>	<b>\$11,817.96</b>	Total ESTIMATED amount to be raised by taxes					\$116,138,360.99
Total Taxable Valuation as of (To be used to calculate the current year tax rate)	October 1, 2016	<b>\$4,416,204,800.00</b>								
Current Year Average Residential Assessment		<b>\$462,000.00</b>								
<b>Prior Year to Current Year Comparison</b>										
<b>Comparison - Municipal Purposes Tax Rate</b>										
Prior Year	1.060	1.132	% Change (+/-)	6.81%						
<b>Comparison - Municipal Purposes Tax Levy</b>										
Prior Year	\$46,402,765.00	\$49,468,059.00	% Change (+/-)	6.61%	\$3,065,294.00	Total Tax Collections - ACTUAL as of Prior Year				
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>										
Prior Year	\$4,897.20	\$5,230.47	% Change (+/-)	6.81%	\$333.27	Total Tax Revenue, Collections CY 2016	111,892,053.00			
						% of Taxes Collected, CY 2016	112,262,221.00			
						Delinquent Taxes - December 31, 2016	99.67%			
							\$14,545.00			

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCCOA		% 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
08	Surplus	-50.44%	(\$1,664,400.00)	\$3,300,000.00	\$1,635,600.00	\$1,635,600.00					
08	Local Revenue	-1.64%	(\$69,065.00)	\$4,214,350.00	\$4,145,285.00	\$4,145,285.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,763,296.00	\$2,763,296.00	\$2,763,296.00					
08	Uniform Construction Code Fees	5.60%	\$64,400.00	\$1,151,000.00	\$1,215,400.00	\$1,215,400.00					
<b>Special Revenue Items w/ Prior Written Consent</b>											
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Public and Private Revenue	0.00%	\$0.00	\$44,000.00	\$44,000.00	\$44,000.00					
08	Other Special Items	-33.15%	(\$958,700.00)	\$2,891,700.00	\$1,933,000.00	\$1,933,000.00					
15	Receipts from Delinquent Taxes	80.00%	\$24,000.00	\$30,000.00	\$34,000.00	\$34,000.00					
<b>Amount to be raised by taxation</b>											
07	Local Tax for Municipal Purposes	7.02%	\$3,70,024.35	\$46,487,765.00	\$49,757,789.35	\$49,757,789.35					
07	Minimum Library Tax	2.28%	\$35,678.65	\$1,566,805.00	\$1,602,483.65	\$1,602,483.65					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
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	1.12%	\$701,938.00	\$62,448,916.00	\$63,150,854.00	\$63,150,854.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time																
20 General Government	24.00	6.00	1.87%			\$54,200.00	\$2,893,900.00	\$2,948,100.00	\$2,948,100.00									
21 Land-Use Administration			0.00%	\$0.00		\$64,000.00		\$64,000.00	\$64,000.00									
22 Uniform Construction Code	14.00	3.00	8.66%	\$36,450.00		\$398,000.00		\$1,084,450.00	\$1,084,450.00									
23 Insurance			4.40%	\$224,410.00		\$6,605,590.00		\$6,900,000.00	\$6,900,000.00									
25 Public Safety	166.00	34.00	1.27%	\$263,650.00		\$20,784,200.00		\$21,047,850.00	\$21,047,850.00									
26 Public Works	56.00		-0.82%	(\$18,738.00)		\$5,920,100.00		\$5,871,362.00	\$5,871,362.00									
27 Health and Human Services	13.00		1.84%	\$15,100.00		\$32,000.00		\$837,100.00	\$837,100.00									
28 Parks and Recreation	8.00	53.00	-2.90%	(\$37,220.00)		\$1,783,500.00		\$1,246,280.00	\$1,246,280.00									
29 Education (including Library)	15.00	27.00	0.00%	\$0.00		\$2,105,870.00		\$2,105,870.00	\$2,105,870.00									
30 Unclassified			-33.81%	(\$433,225.00)		\$1,281,225.00		\$848,000.00	\$848,000.00									
31 Utilities and Bulk Purchases			3.56%	\$182,000.00		\$5,114,000.00		\$5,296,000.00	\$5,296,000.00									
32 Landfill Solid Waste Disposal			5.56%	\$50,000.00		\$90,000.00		\$950,000.00	\$950,000.00									
35 Contingency			0.00%	\$0.00		\$6,000.00		\$6,000.00	\$6,000.00									
36 Statutory Expenditures			3.15%	\$191,996.00		\$6,666,446.00		\$6,257,542.00	\$6,257,542.00									
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	5.00	3.00	-7.65%	(\$29,000.00)		\$307,000.00		\$468,000.00	\$468,000.00									
44 Capital			-47.00%	(\$235,000.00)		\$300,000.00		\$265,000.00	\$265,000.00									
45 Debt			3.94%	\$248,800.00		\$6,317,300.00		\$6,566,100.00	\$6,566,100.00									
46 Deferred Charges			395.56%	\$71,200.00		\$18,000.00		\$89,200.00	\$89,200.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00		\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00		\$300,000.00		\$300,000.00	\$300,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00		\$0.00	\$0.00									
Total	301.00	126.00	1.06%	\$663,725.00		\$62,871,131.00		\$63,150,854.00	\$63,150,854.00									

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		Line Item.	
		Amount	Comment/Explanation
			Revenues at Risk
			Non-recurring appropriation reductions
			Future Year Appropriation Increases
			Structural Imbalance Offsets
X	Partial proceed of sale of municipal asset utilized to supplement decrease in surplus	\$1,330,000.00	New rateable will mitigate the need in following years

## 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	122	\$36,825,600.00	0.83%
2 Residential	6,769	\$3,127,131,000.00	70.81%
3A/3B Farm			0.00%
4A Commercial	517	\$754,651,000.00	17.09%
4B Industrial	127	\$237,852,200.00	5.39%
4C Apartments	57	\$259,745,000.00	5.88%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>7,592</b>	<b>\$4,416,204,800.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value **91.08%**  
 Equalized Valuation, Taxable Properties **\$4,848,709,705.75**

### Total # of property tax appeals filed in 2016

County Tax Board	State Tax Court
	<b>116.00</b>

Number of 2016 County Tax Board decisions appealed to Tax Court **20.00**  
 Number of pending property tax appeals in State Tax Court **481.00**

Amount paid out by municipality for tax appeals in 2016

**\$876,677.57**

Percentage of Exempt vs.  
 Non-Exempt Properties **13.45%**

Total **253** **\$594,119,200.00** **100.00%**

### Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$65,917,400.00	11.09%
15B Other Schools	6	\$52,747,500.00	8.88%
15C Public Property			0.00%
15D Church and Charities	134	\$115,709,500.00	19.48%
15E Cemeteries & Graveyards	53	\$75,425,900.00	12.70%
15F Other Exempt	3	\$21,086,500.00	3.55%
	53	\$263,232,400.00	44.31%

### Prior Budget Year's Payments in Lieu of Tax (Pilot) - 5 Year Exemptions/Abatements

G Commercial/Industrial Exemption	# of Parcels	Pilot Billing/Revenue	Assessed Value	Taxes if Billed in Full	
				2016 Total Tax Rate	
I Dwelling Exemption					
J Dwelling Abatement					
K New Dwelling/Conversion Exemption					
L New Dwelling/Conversion Abatement					
M Multiple Dwelling Exemption					
N Multiple Dwelling Abatement					
O Multiple Dwelling Abatement					
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00	

## USER FRIENDLY BUDGET SECTION

**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	Employment Taxes and Other Benefits
							Net of Cost Share	
Governing Body								
Supervisory Staff (Department Heads & Managers)	18.00	6.00	34,575.00	\$30,000.00	\$0.00	\$2,280.00	\$0.00	\$2,295.00
Police Officers (Including Superior Officers)	84.00		14,396,938.44	\$10,506,841.00	\$947,000.00	\$1,050,684.10	\$1,088,640.00	\$803,773.34
Fire Fighters (Including Superior Officers)	57.00		8,968,798.27	\$6,541,078.00	\$534,500.00	\$654,107.80	\$738,720.00	\$500,392.47
All Other Union Employees not listed above	109.00	29.00	8,874,768.31	\$6,168,684.00	\$117,280.00	\$468,819.98	\$1,648,080.00	\$471,904.33
All Other Non-Union Employees not listed above	33.00	91.00	3,432,258.42	\$2,516,888.00	\$32,585.00	\$191,283.49	\$498,960.00	\$192,541.93
<b>Totals</b>	<b>301.00</b>	<b>126.00</b>	<b>37,969,411.46</b>	<b>\$27,520,101.00</b>	<b>\$1,635,665.00</b>	<b>\$2,500,677.73</b>	<b>\$4,207,680.00</b>	<b>\$2,105,287.73</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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

<u>Active Employees - Health Benefits - Annual Cost</u>		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
Single Coverage		83.00	\$11,204.39	\$929,964.24	77.00	\$11,234.16	\$865,030.32
Parent & Child	-	43.00	\$20,197.74	\$868,503.00	49.00	\$20,109.24	\$985,352.76
Employee & Spouse (or Partner)		25.00	\$22,526.90	\$563,172.60	27.00	\$22,468.08	\$606,638.16
Family		99.00	\$31,367.69	\$3,105,401.40	97.00	\$31,343.40	\$3,040,309.80
Employee Cost Sharing Contribution (enter as negative - )							(\$1,405,000.00)
Subtotal		250.00					\$4,092,331.04
<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
<u>Retirees - Health Benefits - Annual Cost</u>							
Single Coverage		12	\$14,151.00	\$169,812.00	13	\$12,580.99	\$163,552.92
Parent & Child		6	\$16,607.18	\$99,643.08	4	\$18,823.89	\$75,295.56
Employee & Spouse (or Partner)		18	\$29,394.99	\$529,109.88	15	\$25,063.86	\$375,957.96
Family		18	\$33,797.49	\$608,354.76	19	\$32,827.52	\$623,722.80
Employee Cost Sharing Contribution (enter as negative - )							
Subtotal		54.00	\$1,406,919.72	51.00			\$1,238,529.24
<b>GRAND TOTAL</b>		304.00	<b>\$5,474,905.96</b>	301.00			<b>\$5,330,860.28</b>

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  
 YES

## USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

	Gross Debt	Deductions	Net Debt	Current Year				All Additional Future Years Budgets
				2018 Budget	2019 Budget	2019 Budget	2019 Budget	
Local School Debt	\$12,215,000.00	\$12,215,000.00	\$0.00					
Regional School Debt			\$0.00					
Utility Fund Debt								
0			\$0.00					
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal			\$1,080,000.00					
Bond Anticipation Notes - Interest			\$1,066,000.00					
Bonds - Principal			\$1,435,000.00	\$1,460,000.00	\$1,505,000.00	\$13,010,000.00		
Bonds - Interest			\$770,000.00	\$793,000.00	\$723,000.00	\$2,990,000.00		
Loans & Other Debt - Principal			\$1,354,835.40	\$1,290,336.00	\$1,219,257.00	\$2,255,260.80		
Loans & Other Debt - Interest			\$860,264.60	\$924,664.00	\$990,743.00	\$2,164,739.20		
0			\$0.00					
0			\$0.00					
Total			\$6,566,100.00	\$4,468,000.00	\$4,438,000.00	\$20,420,000.00		
Municipal Purposes								
Debt Authorized	\$9,514,416.00		\$9,514,416.00					
Notes Outstanding	\$47,748,862.00		\$47,748,862.00					
Bonds Outstanding	\$28,899,590.00		\$4,076.00	\$28,895,514.00				
Loans and Other Debt				\$0.00				
Total (Current Year)		\$98,377,868.00	\$12,219,076.00	\$86,158,792.00				
Population (2010 census)			27,147					
Per Capita Gross Debt								
Per Capita Net Debt								
3 Yr. Average Property Valuation								
Net Debt as % of 3 Year Avg Property Valuation								
Mark "X" if Municipality has no bond rating								

Sheet UFB-10

## 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

A vertical strip of light-colored wood with a prominent vertical grain. The wood has a smooth, slightly polished surface with some minor, faint marks and a natural, slightly mottled texture. The grain runs vertically from top to bottom, with the wood appearing slightly darker at the top and lighter at the bottom. The edges of the wood are straight and clean, suggesting it is a panel or a door.

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**USER FRIENDLY BUDGET SECTION - Notes**