



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.879	\$8,154,343.00	26.36%	\$2,226.19
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.011	\$110,430.00	0.36%	\$27.86
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.249	\$11,570,889.00	37.40%	\$3,163.27
Regional School District	0.663	\$6,152,617.00	19.89%	\$1,679.14
County Purposes	0.496	\$4,587,044.41	14.83%	\$1,256.19
County Library	0.027	\$245,681.48	0.79%	\$68.38
County Board of Health	0.011	\$95,934.56	0.31%	\$27.86
County Open Space	0.003	\$22,165.81	0.07%	\$7.60
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.339</b>	<b>\$30,939,105.26</b>	<b>100.00%</b>	<b>\$8,456.48</b>

Total Taxable Valuation as of October 1, 2015 \$925,408,700.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$253,264.00

#### Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.879	0.901	2.50%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,154,343.00	\$8,337,180.00	2.24%	\$182,837.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,226.19	\$2,281.91	2.50%	\$55.72

Current Year 2016 Budget	Actual/Estimate
Municipal Purpose Tax	ACTUAL
Municipal Library	
Municipal Open Space	ACTUAL
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	ESTIMATED
Regional School District	ESTIMATED
County Purposes	
County Library	
County Board of Health	
County Open Space	
Other County Levies (total)	
<b>Total ESTIMATED amount to be raised by taxes</b>	

Total ESTIMATED amount to be raised by taxes

Revenue Anticipated, Excluding Tax Levy

Budget Appropriations, before Reserve for Uncollected Taxes

Total Non-Municipal Tax Levy

Amount to be Raised by Taxes - Before RUT

Reserve for Uncollected Taxes (RUT)

Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

If % used exceeds the actual collection %, then reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015

Total Tax Levy, CY 2015

% of Taxes Collected, CY 2015

Delinquent Taxes - December 31, 2015

**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	Sewer Utility	Utility	Utility	Util
08	Surplus	2.17%	\$30,000.00	\$1,380,102.00	\$1,410,102.00	\$1,370,102.00		\$40,000.00			
08	Local Revenue	-11.76%	(\$66,713.30)	\$567,443.30	\$500,730.00	\$225,500.00		\$275,230.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$617,395.00	\$617,395.00	\$617,395.00					
08	Uniform Construction Code Fees	-26.10%	(\$45,914.00)	\$175,914.00	\$130,000.00	\$130,000.00					
	<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	-71.85%	(\$52,724.13)	\$73,384.33	\$20,660.20	\$20,660.20					
08	Other Special Items	-19.74%	(\$12,500.00)	\$63,333.00	\$50,833.00	\$25,000.00					
15	Receipts from Delinquent Taxes	-38.52%	(\$219,259.79)	\$569,259.79	\$350,000.00	\$350,000.00					
	<i>Amount to be raised by taxation</i>										
07	Local Tax for Municipal Purposes	-4.08%	(\$354,225.45)	\$8,691,405.45	\$8,337,180.00	\$8,337,180.00					
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00						
54	Open Space Levy Tax	-6.81%	(\$8,070.59)	\$118,500.59	\$110,430.00		\$110,430.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00						
	<b>Total</b>	<b>-5.95%</b>	<b>(\$729,407.26)</b>	<b>\$12,256,737.46</b>	<b>\$11,527,330.20</b>	<b>\$11,075,837.20</b>	<b>\$136,263.00</b>	<b>\$315,230.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	Sewer Utility	Utility	Utility	1	
20	General Government	5.50	9.00	-35.85%	(\$539,009.33)	\$1,503,565.33	\$964,556.00						
21	Land Use Administration	0.50	1.00	43.21%	\$42,500.00	\$98,350.00	\$140,850.00						
22	Uniform Construction Code		2.00	1.41%	\$2,000.00	\$141,475.00	\$143,475.00						
23	Insurance			0.56%	\$10,824.00	\$1,947,745.00	\$1,958,569.00						
25	Public Safety	14.00	2.00	-3.49%	(\$85,178.72)	\$2,439,128.72	\$2,353,950.00						
26	Public Works	11.00	1.00	7.74%	\$14,472.58	\$1,479,802.42	\$1,594,275.00						
27	Health and Human Services		2.00	1.26%	\$700.00	\$55,626.00	\$56,326.00						
28	Parks and Recreation		1.00	-8.31%	(\$7,420.00)	\$89,280.00	\$79,360.00						
29	Education (including Library)				\$0.00	\$0.00	\$81,860.00						
30	Unclassified				\$0.00	\$100.00	\$0.00						
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$100.00	\$0.00						
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$415,240.00	\$415,240.00						
35	Contingency			2.76%	\$18,524.64	\$672,135.56	\$690,660.20						
36	Sanitary Expenditures				\$0.00	\$0.00	\$0.00						
37	Judgments			6.48%	\$52,113.00	\$804,510.00	\$856,623.00						
42	Shared Services				\$0.00	\$0.00	\$0.00						
43	Court and Public Defender				\$0.00	\$0.00	\$0.00						
44	Capital				\$0.00	\$0.00	\$0.00						
45	Debt			1.8568%	\$308,138.00	\$165,950.00	\$474,088.00						
46	Deferred Charges			-37.80%	(\$310,638.00)	\$821,733.00	\$511,095.00						
48	Debt - Type 1 School District			0.83%	\$250.00	\$30,000.00	\$30,250.00						
50	Reserve for Uncollected Taxes				\$0.00	\$0.00	\$0.00						
55	Surplus General Budget			0.00%	\$0.00	\$1,200,000.00	\$1,200,000.00						
	Total	32.00	17.00	-3.28%	(\$390,473.83)	\$11,917,804.03	\$11,527,330.20	\$11,055,177.00	\$20,660.20	\$55,413.00	\$315,230.00	\$0.00	\$0.00



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

### Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	460	\$16,159,100.00	1.74%
2 Residential	3,214	\$812,932,400.00	87.73%
3A/3B Farm	161	\$16,575,000.00	1.79%
4A Commercial	120	\$77,996,100.00	8.42%
4B Industrial	3	\$1,881,100.00	0.20%
4C Apartments	3	\$1,115,600.00	0.12%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>3,961</b>	<b>\$926,659,300.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value 95.59%  
 Equalized Valuation, Taxable Properties \$969,410,293.96

Total # of property tax appeals filed in 2015 County Tax Board 31.00  
State Tax Court 3.00

Number of 2015 County Tax Board decisions appealed to Tax Court 11.00

Number of pending property tax appeals in State Tax Court 6.00

Amount paid out by municipality for tax appeals in 2015 \$8,780.05

### Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value
15A Public Schools	2	\$1
15B Other Schools		
15C Public Property	224	\$4
15D Church and Charities	13	\$
15E Cemeteries & Graveyards		
15F Other Exempt	10	\$
<b>Total</b>	<b>249</b>	<b>\$6</b>

Percentage of Exempt vs. Non-Exempt Properties 7.20%

### 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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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 Bene Net of Cost Shar
Governing Body		5.00	19,560.00	\$17,500.00		\$710.00	
Supervisory Staff (Department Heads & Managers)	5.00	3.00	960,800.00	\$683,000.00		\$70,250.00	\$155,2
Police Officers (Including Superior Officers)	14.00		2,664,854.00	\$1,567,300.00	\$213,000.00	\$395,354.00	\$369,2
Fire Fighters (Including Superior Officers)			0.00				
All Other Union Employees not listed above	11.00	7.00	1,381,150.00	\$845,300.00	\$115,750.00	\$97,650.00	\$257,8
All Other Non-Union Employees not listed above		4.00	89,150.00	\$75,600.00		\$7,750.00	
<b>Totals</b>	<b>30.00</b>	<b>19.00</b>	<b>5,115,514.00</b>	<b>\$3,188,700.00</b>	<b>\$328,750.00</b>	<b>\$571,714.00</b>	<b>\$782,4</b>

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 U  
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

Active Employees - Health Benefits - Annual Cost	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)
Single Coverage	6.00	\$17,000.00	\$102,000.00	6.00	\$16,500
Parent & Child	1.00	\$22,800.00	\$22,800.00	1.00	\$23,100
Employee & Spouse (or Partner)	7.00	\$35,600.00	\$249,200.00	4.00	\$34,500
Family	17.00	\$42,600.00	\$724,200.00	21.00	\$41,500
Employee Cost Sharing Contribution (enter as negative - )			(\$223,600.00)		
<b>Subtotal</b>	<b>31.00</b>		<b>\$874,600.00</b>	<b>32.00</b>	
<b>Elected Officials - Health Benefits - Annual Cost</b>					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative - )					
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>	
<b>Retirees - Health Benefits - Annual Cost</b>					
Single Coverage	5	\$15,000.00	\$75,000.00	5	\$16,000.
Parent & Child			\$0.00		
Employee & Spouse (or Partner)	17	\$28,800.00	\$489,600.00	17	\$28,000.
Family	4	\$45,000.00	\$180,000.00	3	\$43,000.
Employee Cost Sharing Contribution (enter as negative - )			(\$500.00)		
<b>Subtotal</b>	<b>26.00</b>		<b>\$744,100.00</b>	<b>25.00</b>	
<b>GRAND TOTAL</b>	<b>57.00</b>		<b>\$1,618,700.00</b>	<b>57.00</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)?**

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

NO	NO
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt		Deductions		Net Debt	
Local School Debt	\$4,310,000.00		\$4,310,000.00		\$0.00	
Regional School Debt					\$0.00	
Utility Fund Debt:						
Sewer	\$219,889.34		\$219,889.34		\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes					\$0.00	
Debt Authorized	\$142,250.00				\$142,250.00	
Notes Outstanding					\$0.00	
Bonds Outstanding	\$2,468,000.00		\$703,441.35		\$1,764,558.65	
Loans and Other Debt	\$393,453.53				\$393,453.53	
<b>Total (Current Year)</b>	<b>\$7,533,592.87</b>		<b>\$5,233,330.69</b>		<b>\$2,300,262.18</b>	
Population (2010 census)					8,350	
Per Capita Gross Debt					\$902.23	
Per Capita Net Debt					\$275.48	
3 Yr. Average Property Valuation					\$971,715,608.00	
Net Debt as % of 3 Year Avg Property Valuation					0.24%	

	Current Year		2017	
	Budget		Budget	
Utility Fund - Principal	\$141,890.00		\$20,000.00	
Utility Fund - Interest	\$5,450.00		\$1,560.00	
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal	\$200,000.00		\$200,000.00	
Bonds - Interest	\$39,050.00		\$37,020.00	
Loans & Other Debt - Principal	\$65,838.00		\$36,558.00	
Loans & Other Debt - Interest	\$8,017.00		\$6,972.00	
<b>Total</b>	<b>\$460,245.00</b>		<b>\$302,110.00</b>	
Total Principal	\$407,728.00		\$256,558.00	
Total Interest	\$52,517.00		\$45,552.00	
% of Total Current Year Budget	3.99%			
Description			Debt Not Listed /	
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other	\$80,850.00		\$78,600.00	
Bond Rating	Moody's		Standard & Poors	
Year of Last Rating	Rating		Rating	

Mark "X" if Municipality has no bond rating





**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)  
UFB - 10 - "Other Debt" - Open Space Bonds Principal & Interest

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