

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	13.21%	\$97,500.00	\$738,000.00	\$835,500.00	\$835,500.00							
08	Local Revenue	-0.28%	(\$1,034.01)	\$368,430.00	\$367,395.99	\$367,395.99							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$725,074.00	\$725,074.00	\$725,074.00							
08	Uniform Construction Code Fees	1.89%	\$2,000.00	\$106,000.00	\$108,000.00	\$108,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.24%	(\$2,103.61)	\$862,560.87	\$860,457.26	\$860,457.26							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	270.47%	\$91,983.03	\$34,008.34	\$125,991.37	\$125,991.37							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-9.33%	(\$54,133.00)	\$580,133.00	\$526,000.00	\$526,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.25%	(\$18,561.15)	\$7,292,431.62	\$7,273,870.47	\$7,273,870.47							
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%	\$115,651.26	\$10,706,637.83	\$10,822,289.09	\$10,822,289.09	\$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		% 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	
	Full-Time	Part-Time														
20	General Government		-0.78%	(\$6,700.41)	\$863,921.11	\$857,220.70	\$857,220.70									
21	Land-Use Administration		70.13%	\$71,605.14	\$102,105.72	\$173,710.86	\$105,660.86	\$68,050.00								
22	Uniform Construction Code		14.07%	\$13,074.91	\$92,937.02	\$106,011.93	\$106,011.93									
23	Insurance		0.91%	\$10,752.77	\$1,186,430.91	\$1,197,183.68	\$1,197,183.68									
25	Public Safety		-2.04%	(\$60,005.64)	\$2,944,491.14	\$2,884,485.50	\$2,877,585.15	\$6,900.35								
26	Public Works		1.74%	\$16,643.87	\$953,812.88	\$970,456.75	\$933,691.89	\$36,764.86								
27	Health and Human Services		3.40%	\$1,500.00	\$44,074.00	\$45,574.00	\$31,600.00	\$13,974.00								
28	Parks and Recreation		0.00%	(\$0.07)	\$52,000.07	\$52,000.00	\$52,000.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		0.00%	\$0.00	\$74,000.00	\$74,000.00	\$74,000.00									
31	Utilities and Bulk Purchases		2.95%	\$10,000.00	\$339,000.00	\$349,000.00	\$349,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-1.02%	(\$10,431.03)	\$1,017,865.92	\$1,007,434.89	\$1,007,434.89									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		-0.24%	(\$2,103.61)	\$862,560.87	\$860,457.26	\$860,457.26									
43	Court and Public Defender		1.62%	\$1,862.81	\$115,328.19	\$117,191.00	\$116,888.84	\$302.16								
44	Capital		0.00%	\$0.00	\$425,000.00	\$425,000.00	\$425,000.00									
45	Debt		-1.13%	(\$10,797.48)	\$958,110.00	\$947,312.52	\$947,312.52									
46	Deferred Charges		#DIV/0!	\$24,250.00		\$24,250.00	\$24,250.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		8.30%	\$56,000.00	\$675,000.00	\$731,000.00	\$731,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	1.08%	\$115,651.26	\$10,706,637.83	\$10,822,289.09	\$10,696,297.72	\$125,991.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	633	\$31,222,300.00	2.91%	15A Public Schools	3	\$36,198,000.00	29.14%	
2 Residential	3,715	\$863,665,200.00	80.62%	15B Other Schools			0.00%	
3A/3B Farm	181	\$14,945,100.00	1.40%	15C Public Property	117	\$64,513,100.00	51.94%	
4A Commercial	126	\$101,381,500.00	9.46%	15D Church and Charities	10	\$11,083,600.00	8.92%	
4B Industrial	27	\$41,088,000.00	3.84%	15E Cemeteries & Graveyards	7	\$1,779,300.00	1.43%	
4C Apartments	4	\$17,000,000.00	1.59%	15F Other Exempt	20	\$10,629,400.00	8.56%	
5A/5B Railroad	22		0.00%					
6A/6B Business Personal Property	2	\$1,987,169.00	0.19%					
Total	4,710	\$1,071,289,269.00	100.00%	Total	157	\$124,203,400.00	100.00%	
Average Ratio (%), Assessed to True Value		96.11%		Percentage of Exempt vs. Non-Exempt Properties				11.59%
Equalized Valuation, Taxable Properties		\$1,114,649,119.76						
Total # of property tax appeals filed in 2016		County Tax Board	32.00					
		State Tax Court	35.00					
Number of 2016 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court								
Amount paid out by municipality for tax appeals in 2016		\$4,841.78						

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				
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 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		5.00	116,990.50	\$20,000.00			\$95,320.50	\$1,670.00
Supervisory Staff (Department Heads & Managers)	8.00	3.00	1,090,008.66	\$870,597.91	\$20,000.00	\$75,602.20	\$50,351.40	\$73,457.15
Police Officers (Including Superior Officers)	21.00		2,756,586.71	\$1,778,563.50	\$189,000.00	\$419,701.00	\$230,779.44	\$138,542.77
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	21.00	10.00	2,187,440.12	\$1,395,368.17		\$212,955.80	\$453,284.52	\$125,831.63
Totals	50.00	18.00	6,151,025.99	\$4,064,529.58	\$209,000.00	\$708,259.00	\$829,735.86	\$339,501.55

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	9.00	\$13,344.00	\$120,096.00	10.00	\$12,996.00	\$129,960.00
Parent & Child	5.00	\$18,756.00	\$93,780.00	6.00	\$18,324.00	\$109,944.00
Employee & Spouse (or Partner)	8.00	\$28,524.00	\$228,192.00	8.00	\$27,864.00	\$222,912.00
Family	16.00	\$33,888.00	\$542,208.00	17.00	\$33,060.00	\$562,020.00
Employee Cost Sharing Contribution (enter as negative -)			(\$219,080.64)			(\$235,299.84)
Subtotal	38.00		\$765,195.36	41.00		\$789,536.16
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$13,344.00	\$13,344.00	1	\$12,996.00	\$12,996.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$28,524.00	\$85,572.00	3	\$27,864.00	\$83,592.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,595.50)			(\$3,510.54)
Subtotal	4.00		\$95,320.50	4.00		\$93,077.46
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$13,344.00	\$26,688.00	2	\$12,996.00	\$25,992.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,524.00	\$28,524.00	1	\$29,940.00	\$29,940.00
Family	1	\$36,384.00	\$36,384.00	1	\$35,544.00	\$35,544.00
Employee Cost Sharing Contribution (enter as negative -)			(\$28,572.46)			(\$35,633.64)
Subtotal	4.00		\$63,023.54	4.00		\$55,842.36
GRAND TOTAL	46.00		\$923,539.40	49.00		\$938,455.98

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)?

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

	Gross		Net	Current Year	2018	2019	All Additional Future
	Debt	Deductions					
Local School Debt	\$9,524,000.00	\$9,524,000.00	\$0.00				
Regional School Debt	\$1,773,729.56	\$1,773,729.56	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$461,000.00		\$461,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$8,195,000.00		\$8,195,000.00				
Loans and Other Debt	\$515,122.77	\$14,560.87	\$500,561.90				
Total (Current Year)	\$20,468,852.33	\$11,312,290.43	\$9,156,561.90				
Population (2010 census)	6,171						
Per Capita Gross Debt	\$3,316.94						
Per Capita Net Debt	\$1,483.81						
3 Yr. Average Property Valuation		\$1,135,075,133.67					
Net Debt as % of 3 Year Avg Property Valuation		0.81%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$685,000.00	\$700,000.00	\$720,000.00	\$5,910,000.00			
Bonds - Interest	\$262,312.52	\$248,791.27	\$233,990.64	\$993,003.14			
Loans & Other Debt - Principal	\$35,808.61	\$36,528.35	\$37,262.58	\$348,543.16			
Loans & Other Debt - Interest	\$8,984.68	\$8,264.93	\$7,530.71	\$32,200.75			
Total	\$992,105.81	\$993,584.55	\$998,783.93	\$7,283,747.05			
Total Principal	\$720,808.61	\$736,528.35	\$757,262.58	\$6,258,543.16			
Total Interest	\$271,297.20	\$257,056.20	\$241,521.35	\$1,025,203.89			
% of Total Current Year Budget	9.17%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental	None						
Total Guarantees - Other	None						
Total Capital/Equipment Leases	None						
Total Other	None						
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	aa						
Year of Last Rating	2015						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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