

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.452	\$1,069,308.11	18.50%	\$768.93
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.994	\$2,349,610.00	40.64%	\$1,690.96
Regional School District			0.00%	\$0.00
County Purposes	0.944	\$2,232,483.46	38.62%	\$1,605.90
County Library			0.00%	\$0.00
County Board of Health	0.046	\$108,410.59	1.88%	\$78.25
County Open Space	0.009	\$21,286.17	0.37%	\$15.31
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.445	\$5,781,098.33	100.00%	\$4,159.36

Total Taxable Valuation as of	October 1, 2016	<u>\$233,729,137.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$170,116.83</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.452	0.467	3.32%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,069,308.11	\$1,090,502.30	1.98%	\$21,194.19

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$768.93	\$794.45	3.32%	\$25.52

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,090,502.30
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,420,100.00
Regional School District		
County Purposes	ESTIMATED	\$2,300,000.00
County Library		
County Board of Health	ESTIMATED	\$111,700.00
County Open Space	ESTIMATED	\$22,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$5,944,302.30

Revenue Anticipated, Excluding Tax Levy	874,012.17
Budget Appropriations, before Reserve for Uncollected Taxes	1,629,642.20
Total Non-Municipal Tax Levy	\$4,853,800.00
Amount to be Raised by Taxes - Before RUT	\$5,609,430.03
Reserve for Uncollected Taxes (RUT)	\$334,872.27
Total Amount to be Raised by Taxes	\$5,944,302.30

% of Tax Collections used to Calculate RUT	<u>94.37%</u>
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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	5,528,249.43
Total Tax Levy, CY 2016	5,803,803.54
% of Taxes Collected, CY 2016	<u>95.25%</u>
Delinquent Taxes - December 31, 2016	<u>\$229,612.73</u>

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	11.59%	\$19,000.00	\$164,000.00	\$183,000.00	\$183,000.00							
08	Local Revenue	-2.40%	(\$2,387.44)	\$99,417.44	\$97,030.00	\$97,030.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$288,712.00	\$288,712.00	\$288,712.00							
08	Uniform Construction Code Fees	-63.55%	(\$30,510.00)	\$48,010.00	\$17,500.00	\$17,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-79.20%	(\$163,642.26)	\$206,612.43	\$42,970.17	\$42,970.17							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-0.01%	(\$19.60)	\$244,819.60	\$244,800.00	\$244,800.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.38%	(\$61,948.26)	\$1,152,450.56	\$1,090,502.30	\$1,090,502.30							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	-10.87%	(\$239,507.56)	\$2,204,022.03	\$1,964,514.47	\$1,964,514.47	\$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 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	2.00	7.00	2.17%	\$6,968.41	\$321,331.59	\$328,300.00	\$328,300.00							
21	Land-Use Administration		1.00	2.00%	\$120.00	\$6,002.00	\$6,122.00	\$6,122.00							
22	Uniform Construction Code		3.00	2.63%	\$920.05	\$35,030.95	\$35,951.00	\$35,951.00							
23	Insurance			-2.81%	(\$4,476.19)	\$159,316.72	\$154,840.53	\$154,840.53							
25	Public Safety			-3.44%	(\$4,446.00)	\$129,191.00	\$124,745.00	\$124,745.00							
26	Public Works	3.00	3.00	1.05%	\$2,615.00	\$250,233.00	\$252,848.00	\$252,848.00							
27	Health and Human Services			0.00%	\$0.00	\$18,100.00	\$18,100.00	\$18,100.00							
28	Parks and Recreation		1.00	-4.28%	(\$1,000.00)	\$23,372.00	\$22,372.00	\$22,372.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-76.25%	(\$163,642.26)	\$214,612.43	\$50,970.17	\$4,000.00	\$46,970.17						
31	Utilities and Bulk Purchases			0.75%	\$1,100.00	\$147,500.00	\$148,600.00	\$148,600.00							
32	Landfill / Solid Waste Disposal		1.00	0.65%	\$922.48	\$142,133.52	\$143,056.00	\$143,056.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			7.82%	\$5,175.00	\$66,141.00	\$71,316.00	\$71,316.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-2.86%	(\$872.95)	\$30,498.45	\$29,625.50	\$29,625.50							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			4.35%	\$5,000.00	\$115,000.00	\$120,000.00	\$120,000.00							
45	Debt			18.98%	\$16,078.26	\$84,717.74	\$100,796.00	\$100,796.00							
46	Deferred Charges			0.00%	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-2.02%	(\$6,909.87)	\$341,782.14	\$334,872.27	\$334,872.27							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	5.00	16.00	-6.76%	(\$142,448.07)	\$2,106,962.54	\$1,964,514.47	\$1,917,544.30	\$46,970.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
			None Noted			

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	1,546	\$12,085,200.00	5.17%	15A Public Schools	1	\$10,736,100.00	26.67%
2 Residential	1,111	\$188,999,800.00	80.86%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	323	\$19,428,600.00	8.31%	15C Public Property	1,401	\$20,466,800.00	50.85%
4A Commercial	33	\$8,990,500.00	3.85%	15D Church and Charities	13	\$4,438,000.00	11.03%
4B Industrial	2	\$2,950,000.00	1.26%	15E Cemeteries & Graveyards	3	\$12,500.00	0.03%
4C Apartments	1	\$290,000.00	0.12%	15F Other Exempt	78	\$4,597,000.00	11.42%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property		\$985,037.00	0.42%				
Total	3,016	\$233,729,137.00	100.00%	Total	1,496	\$40,250,400.00	100.00%
Average Ratio (%), Assessed to True Value				107.46%			
Equalized Valuation, Taxable Properties				\$217,503,384.52			
Total # of property tax appeals filed in 2016				County Tax Board		8.00	
				State Tax Court		0.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2016				\$8,394.20			
				Percentage of Exempt vs. Non-Exempt Properties			
				17.22%			

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	\$15,701.47	\$801,800.00	\$19,604.01
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	1	15,701.47	801,800.00	19,604.01

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	0.00	3.00	27,590.47	\$25,452.00	\$0.00	\$0.00	\$0.00	\$2,138.47
Supervisory Staff (Department Heads & Managers)	2.00	0.00	142,213.18	\$120,840.00	\$0.00	\$11,220.24	\$0.00	\$10,152.94
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	3.00	13.00	335,421.88	\$270,277.00	\$0.00	\$25,095.76	\$17,340.53	\$22,708.59
Totals	5.00	16.00	505,225.53	\$416,569.00	\$0.00	\$36,316.00	\$17,340.53	\$35,000.00

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	2.00	\$10,420.50	\$20,841.00	2.00	\$8,256.00	\$16,512.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1.25	\$14,400.00	\$18,000.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,500.47)			(\$4,512.00)
Subtotal	2.00		\$17,340.53	3.25		\$30,000.00
<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		\$0.00
<u>Retirees - 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		\$0.00
GRAND TOTAL	2.00		\$17,340.53	3.25		\$30,000.00

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

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Township does not pay accumulated absences					
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

UFB-9 Accumulated Absence Liability

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,441,000.00	\$2,441,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	\$0.00	\$0.00	\$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	\$281,347.00					\$281,347.00
Notes Outstanding	\$285,000.00					\$285,000.00
Bonds Outstanding	\$0.00					\$0.00
Loans and Other Debt	\$793,211.03	\$147,234.05				\$645,976.98
Total (Current Year)	\$3,800,558.03	\$2,588,234.05				\$1,212,323.98
Population (2010 census)	3,290					
Per Capita Gross Debt	\$1,155.18					
Per Capita Net Debt	\$368.49					
3 Yr. Average Property Valuation		\$214,042,326.33				
Net Debt as % of 3 Year Avg Property Valuation		0.57%				
Utility Fund - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal			\$12,500.00			
Bond Anticipation Notes - Interest			\$4,275.00			
Bonds - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Bonds - Interest			\$0.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal			\$46,683.05	\$56,817.38	\$56,954.42	\$632,756.18
Loans & Other Debt - Interest			\$37,337.95	\$33,833.51	\$30,703.40	\$149,516.16
Total			\$100,796.00	\$90,650.89	\$87,657.82	\$782,272.34
Total Principal			\$59,183.05	\$56,817.38	\$56,954.42	\$632,756.18
Total Interest			\$41,612.95	\$33,833.51	\$30,703.40	\$149,516.16
% of Total Current Year Budget			5.13%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Cumberland Salem Regional Municipal Court	Court		2/1/2012	12/31/17	\$21,677.24
Receiving	Deerfield Township	Zoning/Code Enforcement Officer		2/1/2012	12/31/17	\$7,948.26

USER FRIENDLY BUDGET SECTION - Notes

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