





**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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-24.99%	(\$752,429.00)	\$3,010,434.00	\$2,258,005.00	\$1,955,500.00		\$302,505.00					
08	Local Revenue	2.40%	\$390,566.43	\$16,273,452.96	\$16,664,019.39	\$3,896,596.18		\$7,597,985.80	\$5,169,437.41				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,005,571.00	\$1,005,571.00	\$1,005,571.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	2.24%	\$4,159.57	\$185,940.43	\$190,100.00	\$190,100.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	44.58%	\$385,238.86	\$864,069.35	\$1,249,308.21	\$1,249,308.21							
08	Other Special Items	2.73%	\$32,737.31	\$1,198,345.29	\$1,231,082.60	\$1,231,082.60							
15	Receipts from Delinquent Taxes	-45.62%	(\$25,167.43)	\$55,167.43	\$30,000.00	\$30,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	1.86%	\$336,107.38	\$18,034,139.92	\$18,370,247.30	\$18,370,247.30							
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	0.91%	\$371,213.12	\$40,627,120.38	\$40,998,333.50	\$27,928,405.29	\$0.00	\$7,900,490.80	\$5,169,437.41	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	19.00	11.00	-6.13%	(\$174,683.00)	\$2,851,114.28	\$2,676,431.28	\$2,165,933.00	\$20,676.00		\$489,822.28				
21	Land-Use Administration	2.00		-16.05%	(\$14,705.95)	\$91,605.95	\$76,900.00	\$76,900.00							
22	Uniform Construction Code			-54.38%	(\$43,500.00)	\$80,000.00	\$36,500.00	\$36,500.00							
23	Insurance			4.53%	\$269,951.61	\$5,961,398.39	\$6,231,350.00	\$5,251,950.00		\$785,400.00	\$194,000.00				
25	Public Safety	73.00	177.00	5.47%	\$460,204.08	\$8,411,794.03	\$8,871,998.11	\$8,090,006.00	\$781,992.11						
26	Public Works	36.00	14.00	5.68%	\$541,697.06	\$9,543,866.17	\$10,085,563.23	\$2,496,340.00	\$29,418.30	\$3,261,179.52	\$4,298,625.41				
27	Health and Human Services			100.33%	\$1,529.00	\$1,524.00	\$3,053.00		\$3,053.00						
28	Parks and Recreation	5.00	12.00	12.58%	\$53,330.00	\$424,050.00	\$477,380.00	\$477,380.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			0.00%	\$0.00	\$61,000.00	\$61,000.00	\$61,000.00							
31	Utilities and Bulk Purchases			2.45%	\$31,100.00	\$1,267,900.00	\$1,299,000.00	\$1,299,000.00							
32	Landfill / Solid Waste Disposal			-2.40%	(\$22,544.42)	\$939,667.22	\$917,122.80	\$901,400.00	\$15,722.80						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			4.52%	\$111,097.04	\$2,458,601.00	\$2,569,698.04	\$2,187,948.04		\$319,440.00	\$62,310.00				
37	Judgements			#DIV/0!	\$90,000.00		\$90,000.00	\$90,000.00							
42	Shared Services			2.24%	\$4,159.57	\$185,940.43	\$190,100.00	\$190,100.00							
43	Court and Public Defender	5.00		7.27%	\$23,364.61	\$321,435.39	\$344,800.00	\$344,800.00							
44	Capital			-9.46%	(\$162,099.00)	\$1,713,301.00	\$1,551,202.00	\$142,900.00	\$400,000.00	\$1,008,300.00	\$2.00				
45	Debt			3.17%	\$149,936.92	\$4,735,963.08	\$4,885,900.00	\$2,477,300.00		\$1,794,100.00	\$614,500.00				
46	Deferred Charges			-5.65%	(\$10,269.56)	\$181,611.49	\$171,341.93	\$171,341.93							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			54.11%	\$76,103.07	\$140,641.04	\$216,744.11	\$216,744.11							
55	Surplus General Budget			11.00%	\$24,010.00	\$218,239.00	\$242,249.00			\$242,249.00					
	<b>Total</b>	<b>140.00</b>	<b>214.00</b>	<b>3.56%</b>	<b>\$1,408,681.03</b>	<b>\$39,589,652.47</b>	<b>\$40,998,333.50</b>	<b>\$26,677,543.08</b>	<b>\$1,250,862.21</b>	<b>\$0.00</b>	<b>\$7,900,490.80</b>	<b>\$5,169,437.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	260	\$33,666,700.00	2.38%	15A Public Schools	2	\$16,258,500.00	7.70%
2 Residential	4,381	\$896,282,300.00	63.37%	15B Other Schools	1	\$4,215,300.00	2.00%
3A/3B Farm			0.00%	15C Public Property	75	\$95,507,200.00	45.25%
4A Commercial	618	\$423,988,000.00	29.98%	15D Church and Charities	30	\$22,888,200.00	10.84%
4B Industrial	5	\$3,671,900.00	0.26%	15E Cemeteries & Graveyards			0.00%
4C Apartments	170	\$54,609,700.00	3.86%	15F Other Exempt	22	\$72,216,200.00	34.21%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,033,669.00	0.14%				
<b>Total</b>	<b>5,435</b>	<b>\$1,414,252,269.00</b>	<b>100.00%</b>	<b>Total</b>	<b>130</b>	<b>\$211,085,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				99.85%			
Equalized Valuation, Taxable Properties				\$1,416,376,834.25			
Total # of property tax appeals filed in 2015				County Tax Board			
				State Tax Court			
Number of 2015 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 2015				\$153,681.62			

Percentage of Exempt vs.  
Non-Exempt Properties                      14.93%

<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 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 Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	3.00		183,607.36	\$90,000.00	\$0.00	\$3,282.00	\$77,016.36	\$13,309.00
Supervisory Staff (Department Heads & Managers)	21.00		2,446,586.32	\$1,779,590.39	\$56,520.00	\$232,908.00	\$224,987.60	\$152,580.33
Police Officers (Including Superior Officers)	39.00		5,136,599.96	\$3,078,700.00	\$463,100.00	\$696,287.04	\$795,708.72	\$102,804.20
Fire Fighters (Including Superior Officers)	16.00		1,870,947.20	\$1,225,065.00	\$35,600.00	\$269,722.00	\$300,014.28	\$40,545.92
All Other Union Employees not listed above	56.00		4,924,925.33	\$2,698,664.00	\$291,813.62	\$327,702.00	\$1,236,766.20	\$369,979.51
All Other Non-Union Employees not listed above	5.00	214.00	2,357,534.00	\$1,996,482.00	\$93,036.08	\$52,437.00	\$20,831.88	\$194,747.04
<b>Totals</b>	<b>140.00</b>	<b>214.00</b>	<b>16,920,200.17</b>	<b>\$10,868,501.39</b>	<b>\$940,069.70</b>	<b>\$1,582,338.04</b>	<b>\$2,655,325.04</b>	<b>\$873,966.00</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 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	37.00	\$11,873.04	\$439,302.48	38.00	\$11,451.00	\$435,138.00
Parent & Child	21.00	\$21,252.84	\$446,309.64	16.00	\$19,352.16	\$309,634.56
Employee & Spouse (or Partner)	14.00	\$23,745.84	\$332,441.76	19.00	\$22,901.76	\$435,133.44
Family	56.00	\$33,125.88	\$1,855,049.28	55.00	\$30,803.16	\$1,694,173.80
Employee Cost Sharing Contribution (enter as negative - )			(\$446,583.07)			(\$503,661.68)
<b>Subtotal</b>	<b>128.00</b>		<b>\$2,626,520.09</b>	<b>128.00</b>		<b>\$2,370,418.12</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	2	\$23,745.84	\$47,491.68	2	\$22,901.76	\$45,803.52
Family	1	\$33,125.88	\$33,125.88	1	\$30,803.16	\$30,803.16
Employee Cost Sharing Contribution (enter as negative - )			(\$3,601.20)			(\$3,601.20)
<b>Subtotal</b>	<b>3.00</b>		<b>\$77,016.36</b>	<b>3.00</b>		<b>\$73,005.48</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	6	\$15,047.94	\$90,287.64	3	\$14,617.08	\$43,851.24
Parent & Child	5	\$21,565.56	\$107,827.80	6	\$20,464.44	\$122,786.64
Employee & Spouse (or Partner)	12	\$30,009.79	\$360,117.48	12	\$31,866.72	\$382,400.64
Family	17	\$37,128.25	\$631,180.25	19	\$36,251.64	\$688,781.16
Employee Cost Sharing Contribution (enter as negative - )			(\$122,996.37)			(\$183,751.80)
<b>Subtotal</b>	<b>40.00</b>		<b>\$1,066,416.80</b>	<b>40.00</b>		<b>\$1,054,067.88</b>
<b>GRAND TOTAL</b>	<b>171.00</b>		<b>\$3,769,953.25</b>	<b>171.00</b>		<b>\$3,497,491.48</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**

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

**YES**



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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$1,508,577.00	\$1,245,527.00	\$1,279,192.00	\$22,381,054.58
Regional School Debt			\$0.00	Utility Fund - Interest	\$850,856.00	\$690,525.00	\$658,590.00	\$9,447,818.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$31,300.00			
Water	\$19,407,164.93	\$19,407,164.93	\$0.00	Bond Anticipation Notes - Interest	\$31,000.00			
Sewer	\$12,567,184.80	\$12,567,184.80	\$0.00	Bonds - Principal	\$1,860,000.00	\$1,930,000.00	\$2,005,000.00	\$7,329,000.00
0			\$0.00	Bonds - Interest	\$470,694.00	\$399,381.00	\$324,944.00	\$514,097.00
0			\$0.00	Loans & Other Debt - Principal	\$70,043.00	\$71,481.00	\$72,955.00	\$430,069.00
0			\$0.00	Loans & Other Debt - Interest	\$14,066.00	\$13,789.00	\$13,500.00	\$194,072.00
0			\$0.00	Total	\$4,836,536.00	\$4,350,703.00	\$4,354,181.00	\$40,296,110.58
<u>Municipal Purposes</u>				Total Principal	\$3,469,920.00	\$3,247,008.00	\$3,357,147.00	\$30,140,123.58
Debt Authorized	\$830,043.93		\$830,043.93	Total Interest	\$1,366,616.00	\$1,103,695.00	\$997,034.00	\$10,155,987.00
Notes Outstanding	\$3,900,600.00	\$29,218.55	\$3,871,381.45	% of Total Current Year Budget	11.80%			
Bonds Outstanding	\$13,124,000.00		\$13,124,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$644,548.85		\$644,548.85	Total Guarantees - Governmental				
Total (Current Year)	\$50,473,542.51	\$32,003,568.28	\$18,469,974.23	Total Guarantees - Other				
Population (2010 census)	5,309			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$9,507.17			Total Other				
Per Capita Net Debt	\$3,478.99			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1,433,459,563.00		Rating	A2	N/A	N/A	
Net Debt as % of 3 Year Avg Property Valuation		1.29%		Year of Last Rating	2014	N/A	N/A	
				Mark "X" if Municipality has no bond rating				





**USER FRIENDLY BUDGET SECTION - Notes**

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