

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.294	\$3,539,613.00	11.03%	\$767.68	Municipal Purpose Tax	ACTUAL	\$3,522,643.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$60,002.00	0.19%	\$13.06	Municipal Open Space	ACTUAL	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.827	\$21,924,782.00	68.34%	\$4,770.59	Regional School District	ESTIMATED	\$22,253,653.87
County Purposes	0.500	\$5,988,935.43	18.67%	\$1,305.58	County Purposes	ESTIMATED	\$6,078,769.00
County Library	0.032	\$377,378.54	1.18%	\$83.56	County Library	ESTIMATED	\$383,039.00
County Board of Health	0.014	\$162,258.80	0.51%	\$36.56	County Board of Health	ESTIMATED	\$164,693.00
County Open Space	0.002	\$27,886.68	0.09%	\$5.22	County Open Space	ESTIMATED	\$28,305.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.674	\$32,080,856.45	100.00%	\$6,982.24	Total ESTIMATED amount to be raised by taxes		\$32,431,102.87
Total Taxable Valuation as of October 1, 2016 <u>\$1,198,176,442.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,534,194.00</u>		
Current Year Average Residential Assessment <u>\$261,116.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>5,229,844.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$28,908,459.87</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$31,604,109.87</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,506,534.31</u>		
0.294	0.294	0.00%			Total Amount to be Raised by Taxes <u>\$33,110,644.18</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.45%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,539,613.00	\$3,522,643.00	-0.48%	(\$16,970.00)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>31,404,863.74</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>32,221,679.05</u>		
\$767.68	\$767.68	0.00%	\$0.00		% of Taxes Collected, CY 2016 <u>97.47%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$641,343.09</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-41.42%	(\$238,150.00)	\$575,000.00	\$336,850.00	\$336,850.00							
08	Local Revenue	21.08%	\$76,897.36	\$364,715.64	\$441,613.00	\$311,702.00		\$129,911.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$789,172.00	\$789,172.00	\$789,172.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$4,505.00	\$225,374.00	\$229,879.00	\$229,879.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.78%	(\$289,416.70)	\$318,804.70	\$29,388.00	\$29,388.00							
08	Other Special Items	#DIV/0!	\$32,203.00		\$32,203.00	\$32,203.00							
15	Receipts from Delinquent Taxes	17.27%	\$118,536.10	\$686,463.90	\$805,000.00	\$805,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.84%	(\$66,178.30)	\$3,588,821.30	\$3,522,643.00	\$3,522,643.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-100.00%	(\$60,239.80)	\$60,239.80	\$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	-6.38%	(\$421,843.34)	\$6,608,591.34	\$6,186,748.00	\$6,056,837.00	\$0.00	\$129,911.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	11.00	3.00	-4.13%	(\$32,138.00)	\$777,412.00	\$745,274.00	\$745,274.00								
21		1.00	14.55%	\$9,389.00	\$64,540.00	\$73,929.00	\$73,929.00								
22			#DIV/0!	\$0.00		\$0.00									
23			1.32%	\$9,724.00	\$739,200.00	\$748,924.00	\$748,924.00								
25		2.00	#DIV/0!	\$297,366.00		\$297,366.00	\$297,366.00								
26	9.00		158.27%	\$547,574.00	\$345,977.00	\$893,551.00	\$893,551.00								
27		4.00	-93.62%	(\$821,994.00)	\$878,053.00	\$56,059.00	\$56,059.00								
28		1.00	-27.59%	(\$15,711.00)	\$56,952.00	\$41,241.00	\$41,241.00								
29			-100.00%	(\$78,502.00)	\$78,502.00	\$0.00									
30			#DIV/0!	\$6,000.00		\$6,000.00	\$6,000.00								
31			35382.20%	\$353,822.00	\$1,000.00	\$354,822.00	\$224,911.00			\$129,911.00					
32			-87.83%	(\$198,317.00)	\$225,789.00	\$27,472.00	\$27,472.00								
35			-100.00%	(\$79,188.70)	\$79,188.70	\$0.00									
36			-9.69%	(\$27,651.00)	\$285,398.00	\$257,747.00	\$257,747.00								
37			#DIV/0!	\$0.00		\$0.00									
42			1.52%	\$4,463.00	\$292,937.00	\$297,400.00	\$297,400.00								
43	1.00	5.00	1.58%	\$1,654.00	\$104,705.00	\$106,359.00	\$106,359.00								
44			-53.54%	(\$333,000.00)	\$622,000.00	\$289,000.00	\$289,000.00								
45			1.81%	\$19,529.00	\$1,078,984.00	\$1,098,513.00	\$1,098,513.00								
46			0.00%	\$0.00	\$63,400.00	\$63,400.00	\$63,400.00								
48			#DIV/0!	\$0.00		\$0.00									
50			9.90%	\$74,528.00	\$752,465.00	\$826,993.00	\$826,993.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	21.00	16.00	-4.07%	(\$262,452.70)	\$6,446,502.70	\$6,184,050.00	\$6,054,139.00	\$0.00	\$0.00	\$129,911.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

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

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	455	\$29,631,300.00	2.47%	15A Public Schools	12	\$26,408,800.00	29.35%	
2 Residential	3,531	\$899,354,006.00	75.06%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	1,242	\$141,686,252.00	11.83%	15C Public Property	233	\$47,262,900.00	52.53%	
4A Commercial	157	\$114,342,284.00	9.54%	15D Church and Charities	14	\$4,427,600.00	4.92%	
4B Industrial	2	\$1,541,400.00	0.13%	15E Cemeteries & Graveyards	10	\$592,300.00	0.66%	
4C Apartments	11	\$11,621,200.00	0.97%	15F Other Exempt	32	\$11,275,700.00	12.53%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	2	\$0.00	0.00%					
Total	5,400	\$1,198,176,442.00	100.00%	Total	301	\$89,967,300.00	100.00%	
Average Ratio (%), Assessed to True Value				102.81%	Percentage of Exempt vs. Non-Exempt Properties			7.51%
Equalized Valuation, Taxable Properties				\$1,165,427,917.52				
Total # of property tax appeals filed in 2016		County Tax Board	31.00					
		State Tax Court	16.00					
Number of 2016 County Tax Board decisions appealed to Tax Court			2.00					
Number of pending property tax appeals in State Tax Court			15.00					
Amount paid out by municipality for tax appeals in 2016								

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	NONE			
J Dwelling Abatement	NONE			
K New Dwelling/Conversion Exemption	NONE			
L New Dwelling/Conversion Abatement	NONE			
N Multiple Dwelling Exemption	NONE			
O Multiple Dwelling Abatement	NONE			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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		3.00	20,079.00	\$18,000.00		\$540.00		\$1,539.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	551,506.63	\$378,599.28		\$48,082.11	\$92,455.00	\$32,370.24
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			1,381,026.20	\$825,654.42	\$74,299.22	\$104,858.11	\$305,621.00	\$70,593.45
All Other Non-Union Employees not listed above			0.00					
Totals	6.00	5.00	1,952,611.83	\$1,222,253.70	\$74,299.22	\$153,480.22	\$398,076.00	\$104,502.69

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$12,828.00	\$38,484.00	2.00	\$25,656.00	\$51,312.00
Parent & Child	4.00	\$18,060.00	\$72,240.00	3.00	\$54,180.00	\$162,540.00
Employee & Spouse (or Partner)	3.00	\$27,660.00	\$82,980.00	2.00	\$29,334.00	\$58,668.00
Family	8.00	\$32,424.00	\$259,392.00	9.00	\$34,200.00	\$307,800.00
Employee Cost Sharing Contribution (enter as negative -)			(\$55,020.00)			(\$60,038.00)
Subtotal	18.00		\$398,076.00	16.00		\$520,282.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$857.00	\$857.00	2	\$21,048.00	\$42,096.00
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	1.00		\$857.00	2.00		\$42,096.00
GRAND TOTAL	19.00		\$398,933.00	18.00		\$562,378.00

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 Employees	957.50	\$145,506.49	x		x
Totals	957.50	\$145,506.49			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$930,730.00			
Sewer			\$0.00	Bond Anticipation Notes - Interest	\$55,049.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$101,533.00	\$98,863.75	\$91,476.76	\$820,510.59
0			\$0.00	Loans & Other Debt - Interest	\$23,930.41	\$21,936.16	\$19,995.70	\$160,268.85
0			\$0.00					
0			\$0.00	Total	\$1,111,242.41	\$120,799.91	\$111,472.46	\$980,779.44
<u>Municipal Purposes</u>								
Debt Authorized	\$140,004.00		\$140,004.00	Total Principal	\$1,032,263.00	\$98,863.75	\$91,476.76	\$820,510.59
Notes Outstanding	\$5,280,082.00		\$5,280,082.00	Total Interest	\$78,979.41	\$21,936.16	\$19,995.70	\$160,268.85
Bonds Outstanding			\$0.00	% of Total Current Year Budget	17.97%			
Loans and Other Debt	\$1,226,684.10		\$1,226,684.10					
Total (Current Year)	\$6,646,770.10	\$0.00	\$6,646,770.10	Description	Debt Not Listed Above			
Population (2010 census)	11,358			Total Guarantees - Governmental				
Per Capita Gross Debt	\$585.21			Total Guarantees - Other				
Per Capita Net Debt	\$585.21			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$181,313,410.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		3.67%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aaa			
				Year of Last Rating	1997			
				Mark "X" if Municipality has no bond rating				

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	Hardyston Township	UCC		1/1/2017	12/31/2017	\$30,000.00
Providing	Andover Township	Animal Control		1/1/2017	12/31/2017	\$8,792.00
Providing	Branchville Borough	Animal Control		1/1/2017	12/31/2017	\$2,652.00
Providing	Franklin Borough	Animal Control		1/1/2017	12/31/2017	\$11,750.00
Providing	Hamburg Borough	Animal Control		1/1/2017	12/31/2017	\$11,750.00
Providing	Hardyston Township	Animal Control		1/1/2017	12/31/2017	\$16,802.00
Providing	Lafayette Township	Animal Control		1/1/2017	12/31/2017	\$8,613.00
Providing	Montague Township	Animal Control		1/1/2017	12/31/2017	\$12,319.00
Providing	Town of Newton	Animal Control		1/1/2017	12/31/2017	\$17,021.00
Providing	Ogdensburg Borough	Animal Control		1/1/2017	12/31/2017	\$12,319.00
Providing	Sandyston Township	Animal Control		1/1/2017	12/31/2017	\$2,331.00
Providing	Sussex Borough	Tax Collections		1/1/2017	12/31/2017	\$7,733.00
Providing	Sussex Borough	Tax Assessment		1/1/2017	12/31/2017	\$11,016.00
Providing	Sussex Borough	Municipal Court		1/1/2017	12/31/2017	\$41,386.00
Providing	Stillwater Township	Municipal Court		1/1/2017	12/31/2017	\$40,325.00
Providing	Andover Borough	Financial Administration		1/1/2017	12/31/2017	\$23,970.00

USER FRIENDLY BUDGET SECTION - Notes

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