

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	0.378	\$3,529,777.38	34.07%	\$3,189.95
Municipal Library	0.035	\$325,676.00	3.14%	\$295.37
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	0.388	\$3,625,562.00	34.99%	\$3,274.34
Regional School District			0.00%	\$0.00
County Purposes	0.286	\$2,678,834.46	25.86%	\$2,413.56
County Library			0.00%	\$0.00
County Board of Health	0.006	\$3,009.70	0.51%	\$50.63
County Open Space	0.016	\$147,677.14	1.43%	\$135.02
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	1.109	\$10,360,536.68	100.00%	\$9,358.89

Total Taxable Valuation as of October 1, 2015 \$907,325,400.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$843,903.23

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate	
Prior Year	Current Year
0.378	0.392
	3.70%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,529,777.38	\$3,557,124.38	0.77%	\$27,347.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,189.95	\$3,308.10	3.70%	\$118.15

Sheet UFB-1

	Current Year 2016 Budget	Actual/Estimated	Tax Levy
	Taxes		
Municipal Purpose Tax		ACTUAL	\$3,557,124.38
Municipal Library			\$325,351.00
Municipal Open Space		ACTUAL	
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$3,641,365.00
Regional School District		ESTIMATED	
County Purposes		ESTIMATED	\$2,678,835.00
County Library		ESTIMATED	
County Board of Health			\$53,100.00
County Open Space		ESTIMATED	\$147,700.00
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$10,403,475.38

Revenue Anticipated, Excluding Tax Levy	1,419,705.17
Budget Appropriations, before Reserve for Uncollected Taxes	4,990,076.29
Total Non-Municipal Tax Levy	\$6,521,000.00
Amount to be Raised by Taxes - Before RUT	\$10,091,371.12
Reserve for Uncollected Taxes (RUT)	\$312,104.26
Total Amount to be Raised by Taxes	\$10,403,475.38

% of Tax Collections used to Calculate RUT 97.00%
 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	10,277,196.88
Total Tax Levy, CY 2015	10,426,667.21
% of Taxes Collected, CY 2015	98.57%
Delinquent Taxes - December 31, 2015	\$150,463.81

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-Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
08	Surplus	-25.14%	(\$165,937.00)	\$659,937.00	\$494,000.00	\$494,000.00							
08	Local Revenue	-5.95%	(\$206,616.94)	\$3,474,583.94	\$3,267,967.00	\$180,925.00		\$1,352,666.00	\$1,734,376.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$146,125.00	\$146,125.00	\$146,125.00							
08	Uniform Construction Code Fees	-16.29%	(\$27,236.00)	\$167,236.00	\$140,000.00	\$140,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$8,380.17							
10	Public and Private Revenue	-98.00%	(\$410,461.22)	\$418,841.39	\$8,380.17	\$8,380.17							
08	Other Special Items	-5.14%	(\$16,317.16)	\$317,592.16	\$301,275.00	\$301,275.00							
15	Receipts from Delinquent Taxes	2.76%	\$3,995.61	\$145,004.39	\$149,000.00	\$149,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.98%	(\$186,375.35)	\$3,743,499.73	\$3,557,124.38	\$3,557,124.38							
07	Minimum Library Tax	-0.10%	(\$325.00)	\$325,676.00	\$325,351.00	\$325,351.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-10.74%	(\$1,009,273.06)	\$9,398,495.61	\$8,389,222.55	\$5,302,180.55	\$0.00	\$1,352,666.00	\$1,734,376.00	\$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	Water-Sewer Utility	Bench Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	3.00	3.44%	\$46,150.75	\$1,341,344.28	\$246,994.00			\$1,099,731.00	\$33,816.00					
21	Land-Use Administration		2.00	-65.86%	(\$80,579.05)	\$122,354.05	\$41,775.00									
22	Uniform Construction Code	2.00	3.00	16.51%	\$12,781.00	\$77,394.00	\$90,175.00									
23	Insurance			10.80%	\$81,000.00	\$750,000.00	\$574,000.00									
25	Public Safety	11.00	15.00	4.55%	\$22,674.98	\$1,512,375.16	\$1,248,210.00	\$1,426.14								
26	Public Works	9.00	6.00	8.80%	\$41,032.44	\$901,767.56	\$483,500.00									
27	Health and Human Services			8.80%	\$1,000.00	\$11,366.00	\$12,366.00									
28	Parks and Recreation	1.00	151.00	4.25%	\$21,861.66	\$513,799.34	\$95,300.00									
29	Education (Including Library)	1.00	5.00	-0.10%	(\$325.00)	\$325,676.00	\$325,351.00									
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			2.18%	\$3,000.00	\$137,500.00	\$107,000.00									
32	Landfill / Solid Waste Disposal			1.90%	\$2,000.00	\$105,000.00	\$107,000.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			11.99%	\$66,953.00	\$558,594.00	\$452,547.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.82%	\$1,300.00	\$71,500.00	\$72,800.00									
43	Court and Public Defender			-2.32%	(\$1,460.00)	\$62,960.00	\$61,500.00									
44	Capital			-86.30%	(\$315,000.00)	\$365,000.00	\$30,000.00									
45	Debt			-27.78%	(\$387,740.06)	\$1,395,654.06	\$750,300.00									
46	Deferred Charges			43.97%	\$92,499.12	\$210,379.00	\$302,878.12									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.25%	\$765.94	\$311,338.32	\$312,104.26									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	30.00	185.00	-4.47%	(\$392,085.22)	\$8,774,001.77	\$5,293,800.38	\$8,380.17	\$0.00	\$1,346,870.00	\$1,732,866.00	\$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, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	19	\$14,291,700.00	1.58%
2 Residential	1,004	\$849,021,300.00	93.57%
3A/3B Farm			0.00%
4A Commercial	48	\$35,581,900.00	3.92%
4B Industrial	2	\$1,835,700.00	0.20%
4C Apartments	6	\$6,594,800.00	0.73%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1		0.00%
Total	1,080	\$907,325,400.00	100.00%

Average Ratio (%), Assessed to True Value 95.95%
 Equalized Valuation, Taxable Properties \$945,623,137.05

Total # of property tax appeals filed in 2015 County Tax Board 26.00
State Tax Court 0.00
 Number of 2015 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 2015 \$1,849.37

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

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,700,600.00	10.29%
15B Other Schools			0.00%
15C Public Property	18	\$20,202,000.00	56.18%
15D Church and Charities	4	\$5,839,000.00	16.24%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	4	\$6,220,600.00	17.30%
Total	27	\$35,962,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 3.96%

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				
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		3.00	11,303.25	\$10,500.00				\$803.25
Supervisory Staff (Department Heads & Managers)	11.00		877,469.40	\$641,239.62		\$79,898.46	\$107,276.49	\$49,054.83
Police Officers (Including Superior Officers)	11.00		1,687,630.18	\$1,062,019.19	\$62,000.00	\$275,495.00	\$206,871.52	\$81,244.47
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		774,651.75	\$477,757.22	\$31,000.00	\$59,528.55	\$169,817.55	\$36,548.43
All Other Non-Union Employees not listed above		155.00	1,071,470.36	\$983,599.97		\$12,624.99		\$75,245.40
Totals	29.00	158.00	4,422,524.93	\$3,175,116.00	\$93,000.00	\$427,547.00	\$483,965.56	\$242,896.37

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

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)	Total Prior Year Cost
Single Coverage		9.00	\$11,418.84	\$102,769.56	9.00	\$11,016.12	\$99,145.08
Parent & Child		2.00	\$20,439.72	\$40,879.44	2.00	\$18,617.28	\$37,234.56
Employee & Spouse (or Partner)		3.00	\$22,837.56	\$68,512.68	3.00	\$22,032.12	\$66,096.36
Family		13.00	\$31,858.56	\$414,161.28	13.00	\$29,633.40	\$385,234.20
Employee Cost Sharing Contribution (enter as negative -)				(\$148,250.00)			(\$100,000.00)
Subtotal		27.00		\$478,072.96	27.00		\$487,710.20
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		4	\$6,194.76	\$24,779.04	3	\$5,898.60	\$17,695.80
Parent & Child				\$0.00	7	\$9,745.67	\$68,219.69
Employee & Spouse (or Partner)		6	\$20,268.96	\$121,613.76			\$0.00
Family		2	\$30,470.64	\$60,941.28	2	\$30,363.84	\$60,727.68
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		12.00		\$207,334.08	12.00		\$146,643.17
GRAND TOTAL		39.00		\$685,407.04	39.00		\$634,353.37

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)?

YES
YES

