

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	0.282	\$638,193.00	11.05%	\$611.84	Municipal Purpose Tax	ACTUAL	\$598,193.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.668	\$3,776,127.00	65.39%	\$3,618.94	Regional School District	ESTIMATED	\$3,851,651.00
County Purposes	0.550	\$1,242,642.56	21.52%	\$1,193.30	County Purposes	ESTIMATED	\$1,387,609.00
County Library	0.035	\$78,302.11	1.36%	\$75.94	County Library		
County Board of Health	0.015	\$33,670.52	0.58%	\$32.54	County Board of Health		
County Open Space	0.003	\$5,785.35	0.10%	\$6.51	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.553	\$5,774,720.54	100.00%	\$5,539.07	Total ESTIMATED amount to be raised by taxes		\$5,837,453.00
Total Taxable Valuation as of October 1, 2016 <u>\$226,379,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>817,326.00</u>		
Current Year Average Residential Assessment <u>\$216,963.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,230,919.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$5,239,260.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$5,652,853.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$183,856.34</u>		
	0.282	0.264	-6.38%		Total Amount to be Raised by Taxes <u>\$5,836,709.34</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.85%</u> If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$638,193.00	\$598,193.00	-6.27%	(\$40,000.00)	Total Tax Revenue, Collections CY 2016 <u>5,666,176.28</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2016 <u>5,776,221.28</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016 <u>98.09%</u>		
	\$611.84	\$572.78	-6.38%	(\$39.05)	Delinquent Taxes - December 31, 2016 <u>\$139,726.49</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	30.81%	\$65,880.00	\$213,836.00	\$279,716.00	\$279,716.00							
08	Local Revenue	-16.37%	(\$6,637.39)	\$40,537.39	\$33,900.00	\$33,900.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$258,373.00	\$258,373.00	\$258,373.00							
08	Uniform Construction Code Fees	-30.69%	(\$9,742.00)	\$31,742.00	\$22,000.00	\$22,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-3.58%	(\$3,943.00)	\$110,085.00	\$106,142.00	\$106,142.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-82.05%	(\$32,795.75)	\$39,968.75	\$7,173.00	\$7,173.00							
08	Other Special Items	13.77%	\$2,423.50	\$17,598.50	\$20,022.00	\$20,022.00							
15	Receipts from Delinquent Taxes	-31.73%	(\$41,828.26)	\$131,828.26	\$90,000.00	\$90,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-12.63%	(\$86,480.67)	\$684,673.67	\$598,193.00	\$598,193.00							
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	-7.40%	(\$113,123.57)	\$1,528,642.57	\$1,415,519.00	\$1,415,519.00	\$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	1.00	5.00	1.06%	\$2,570.00	\$242,750.00	\$245,320.00	\$245,320.00								
21		1.00	0.00%	\$0.00	\$21,100.00	\$21,100.00	\$21,100.00								
22		3.50	1.12%	\$500.00	\$44,500.00	\$45,000.00	\$45,000.00								
23			2.61%	\$2,293.00	\$87,995.00	\$90,288.00	\$90,288.00								
25		0.50	0.08%	\$38.00	\$47,907.00	\$47,945.00	\$47,945.00								
26	2.00		0.00%	\$0.00	\$306,600.00	\$306,600.00	\$306,600.00								
27			-61.00%	(\$32,628.50)	\$53,493.50	\$20,865.00	\$11,301.00	\$9,564.00							
28			0.00%	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31			0.00%	\$0.00	\$78,500.00	\$78,500.00	\$78,500.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			16.41%	\$9,709.00	\$59,164.00	\$68,873.00	\$68,873.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			6.93%	\$9,548.00	\$137,743.00	\$147,291.00	\$147,291.00								
43			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00								
44			0.00%	\$0.00	\$44,637.00	\$44,637.00	\$44,637.00								
45			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			2.00%	\$3,621.00	\$180,979.00	\$184,600.00	\$184,600.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	3.00	10.00	-0.31%	(\$4,349.50)	\$1,419,868.50	\$1,415,519.00	\$1,405,955.00	\$9,564.00	\$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	131	\$5,964,800.00	2.63%	15A Public Schools	8	\$17,479,700.00	9.76%						
2 Residential	812	\$171,603,000.00	75.80%	15B Other Schools			0.00%						
3A/3B Farm	300	\$28,963,000.00	12.79%	15C Public Property	596	\$156,914,800.00	87.59%						
4A Commercial	49	\$17,885,100.00	7.90%	15D Church and Charities	5	\$2,082,300.00	1.16%						
4B Industrial	5	\$1,963,200.00	0.87%	15E Cemeteries & Graveyards	5	\$315,900.00	0.18%						
4C Apartments			0.00%	15F Other Exempt	5	\$2,351,900.00	1.31%						
5A/5B Railroad			0.00%										
6A/6B Business Personal Property	1	\$0.00	0.00%										
Total	1,298	\$226,379,100.00	100.00%	Total	619	\$179,144,600.00	100.00%						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Average Ratio (%), Assessed to True Value</td> <td style="text-align: right;">92.86%</td> </tr> <tr> <td>Equalized Valuation, Taxable Properties</td> <td style="text-align: right;">\$243,785,375.83</td> </tr> </table>				Average Ratio (%), Assessed to True Value	92.86%	Equalized Valuation, Taxable Properties	\$243,785,375.83	Percentage of Exempt vs. Non-Exempt Properties 79.13%					
Average Ratio (%), Assessed to True Value	92.86%												
Equalized Valuation, Taxable Properties	\$243,785,375.83												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Total # of property tax appeals filed in 2016</td> <td style="width: 30%;">County Tax Board</td> <td style="text-align: center;">6.00</td> </tr> <tr> <td></td> <td>State Tax Court</td> <td style="text-align: center;">0.00</td> </tr> </table>				Total # of property tax appeals filed in 2016	County Tax Board	6.00						State Tax Court	0.00
Total # of property tax appeals filed in 2016	County Tax Board	6.00											
	State Tax Court	0.00											
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Amount paid out by municipality for tax appeals in 2016</td> <td style="text-align: right;">\$5,905.10</td> </tr> </table>				Amount paid out by municipality for tax appeals in 2016	\$5,905.10								
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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				
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	11,959.00	\$9,000.00		\$2,232.00		\$727.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	254,736.00	\$233,533.00	\$2,334.00			\$18,869.00
Police Officers (Including Superior Officers)			29,098.00			\$29,098.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	1.00	4.00	123,762.00	\$93,083.00	\$1,908.00	\$11,598.00	\$9,652.00	\$7,521.00
Totals	3.00	10.00	419,555.00	\$335,616.00	\$4,242.00	\$42,928.00	\$9,652.00	\$27,117.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$11,222.88	\$11,222.88	1.00	\$11,234.16	\$11,234.16
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		\$11,222.88	1.00		\$11,234.16
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	\$3,339.48	\$3,339.48	1	\$3,201.00	\$3,201.00
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		\$3,339.48	1.00		\$3,201.00
GRAND TOTAL	2.00		\$14,562.36	2.00		\$14,435.16

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
YES

Is prescription drug coverage provided by the SHBP (Yes or 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
Municipal Clerk	50.00	\$8,732.00		X	X
DPW Supervisor (CPWM)	50.00	\$10,000.00		X	X
Road Dept. (non-union)	50.00	\$9,052.00		X	X
Totals	150.00	\$27,784.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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		\$0.00				
Regional School Debt	\$147,139.53	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$147,139.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	1,998					
Per Capita Gross Debt	\$73.64					
Per Capita Net Debt	\$0.00					
3 Yr. Average Property Valuation	\$246,352,710.33					
Net Debt as % of 3 Year Avg Property Valuation	0.00%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			Moody's	Standard & Poors	Fitch	
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
Providing	Montague Township	Construction Department		1/1/2015	12/31/2018	\$31,200.00
Providing	Hampton Township	Construction Department		7/1/2014	6/30/2018	\$72,142.00
Providing	Hampton Township	Fire Prevention Officer		1/1/2016	12/31/2019	\$10,404.00
Providing	Branchville Borough	Plumbing & Electrical Insp.		1/1/2015	12/31/2018	\$4,733.00
Receiving	County of Sussex	911 Dispatch Contract		1/1/2015	12/31/2019	\$10,069.00
Receiving	Frankford Township	Joint Municipal Court		11/1/1996		\$70,000.00
Receiving	Borough of Andover	Borough of Andover		1/1/2016	12/31/2019	\$16,412.00
Receiving	Wantage Township	Animal Control		1/1/2016	12/31/2019	\$2,331.00

