

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.256	\$16,221,681.08	58.59%	\$3,170.28
Municipal Library	0.036	\$466,772.00	1.69%	\$90.87
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	0.538	\$6,953,839.00	25.12%	\$1,357.97
Regional School District			0.00%	\$0.00
County Purposes	0.291	\$3,753,993.37	13.56%	\$734.52
County Library			0.00%	\$0.00
County Board of Health	0.006	\$75,672.28	0.27%	\$15.14
County Open Space	0.017	\$215,645.43	0.78%	\$42.91
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.144	\$27,687,603.16	100.00%	\$5,411.69

Total Taxable Valuation as of October 1, 2016 \$1,372,672,200.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$252,411.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.256	1.264	0.64%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,221,681.08	\$16,882,742.40	4.08%	\$661,061.32

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,170.28	\$3,190.48	0.64%	\$20.19

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$16,882,742.40
Municipal Library	ACTUAL	\$470,206.34
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$7,301,530.00
Regional School District		
County Purposes	ESTIMATED	\$3,944,156.00
County Library		
County Board of Health	ESTIMATED	\$78,699.00
County Open Space	ESTIMATED	\$224,721.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$28,902,054.74

Revenue Anticipated, Excluding Tax Levy	27,175,237.64
Budget Appropriations, before Reserve for Uncollected Taxes	44,138,008.64
Total Non-Municipal Tax Levy	\$11,549,106.00
Amount to be Raised by Taxes - Before RUT	\$28,511,877.00
Reserve for Uncollected Taxes (RUT)	\$390,177.74
Total Amount to be Raised by Taxes	\$28,902,054.74

% of Tax Collections used to Calculate RUT 98.65%

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	27,807,298.03
Total Tax Levy, CY 2016	27,937,532.73
% of Taxes Collected, CY 2016	99.53%

Delinquent Taxes - December 31, 2016 \$2,594.07

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	Parking Utility	Beach Utility	Utility	Utility	Utility
08	Surplus	45.97%	\$1,168,434.31	\$2,541,637.69	\$3,710,072.00	\$3,710,072.00							
08	Local Revenue	6.66%	\$817,066.00	\$12,275,384.00	\$13,092,450.00	\$3,472,000.00		\$5,295,500.00	\$2,551,950.00	\$1,773,000.00			
09	State Aid (without offsetting appropriation)	-1.03%	(\$150,000.00)	\$14,492,844.00	\$14,342,844.00	\$14,342,844.00							
08	Uniform Construction Code Fees	22.20%	\$109,000.00	\$491,000.00	\$600,000.00	\$600,000.00							
	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								
10	Public and Private Revenue	-10.89%	(\$121,966.64)	\$1,119,550.28	\$997,583.64	\$997,583.64							
08	Other Special Items	3.52%	\$136,823.00	\$3,885,915.00	\$4,022,738.00	\$4,022,738.00							
15	Receipts from Delinquent Taxes	-40.00%	(\$20,000.00)	\$50,000.00	\$30,000.00	\$30,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.08%	\$661,061.32	\$16,221,681.08	\$16,882,742.40	\$16,882,742.40							
07	Minimum Library Tax	0.74%	\$3,434.34	\$466,772.00	\$470,206.34	\$470,206.34							
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	5.05%	\$2,603,852.33	\$51,544,784.05	\$54,148,636.38	\$44,528,186.38	\$0.00	\$5,295,500.00	\$2,551,950.00	\$1,773,000.00	\$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	Sewer Utility	Parking Utility	Beach Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-0.38%	(\$9,635.00)	\$2,523,485.00	\$2,513,850.00	\$2,493,850.00			\$20,000.00						
21	Land-Use Administration		148.71%	\$408,500.00	\$274,700.00	\$683,200.00	\$483,200.00	\$200,000.00								
22	Uniform Construction Code		7.34%	\$66,200.00	\$902,300.00	\$968,500.00	\$968,500.00									
23	Insurance		7.19%	\$628,000.00	\$8,732,000.00	\$9,360,000.00	\$9,360,000.00									
25	Public Safety		4.22%	\$673,813.72	\$15,985,882.28	\$16,659,696.00	\$16,038,950.00	\$620,746.00								
26	Public Works		8.58%	\$639,320.64	\$7,450,425.00	\$8,089,745.64	\$3,973,500.00	\$30,545.64		\$1,709,500.00	\$1,144,200.00	\$1,232,000.00				
27	Health and Human Services		1.21%	\$6,000.00	\$496,092.00	\$502,092.00	\$355,800.00	\$146,292.00								
28	Parks and Recreation		-4.30%	(\$12,684.00)	\$295,206.00	\$282,522.00	\$282,522.00									
29	Education (including Library)		-13.56%	(\$73,775.00)	\$543,982.00	\$470,207.00	\$470,207.00									
30	Unclassified		#DIV/0!	\$0.00	\$0.00	\$0.00										
31	Utilities and Bulk Purchases		8.54%	\$94,800.00	\$1,110,300.00	\$1,205,100.00	\$1,205,100.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00										
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00										
36	Statutory Expenditures		0.27%	\$12,792.00	\$4,816,597.00	\$4,829,389.00	\$4,627,889.00			\$48,000.00	\$37,500.00	\$116,000.00				
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00										
42	Shared Services		0.00%	\$0.00	\$650,852.00	\$650,852.00	\$650,852.00									
43	Court and Public Defender		7.81%	\$28,100.00	\$359,700.00	\$387,800.00	\$387,800.00									
44	Capital		204.44%	\$460,000.00	\$225,000.00	\$685,000.00	\$200,000.00				\$60,000.00	\$425,000.00				
45	Debt		-6.11%	(\$348,283.00)	\$5,699,788.00	\$5,351,505.00	\$1,527,255.00			\$3,518,000.00	\$306,250.00					
46	Deferred Charges		-32.24%	(\$54,706.43)	\$169,706.43	\$115,000.00	\$115,000.00									
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes		28.02%	\$85,409.40	\$304,768.34	\$390,177.74	\$390,177.74									
55	Surplus General Budget		0.00%	\$0.00	\$1,004,000.00	\$1,004,000.00					\$1,004,000.00					
	Total	0.00	0.00	\$2,603,852.33	\$51,544,784.05	\$54,148,636.38	\$43,530,602.74	\$997,583.64	\$0.00	\$5,295,500.00	\$2,551,950.00	\$1,773,000.00	\$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	614	\$72,489,500.00	5.28%	15A Public Schools	12	\$74,263,400.00	12.17%
2 Residential	3,275	\$826,646,000.00	60.22%	15B Other Schools	2	\$9,766,700.00	1.60%
3A/3B Farm			0.00%	15C Public Property	124	\$197,806,000.00	32.41%
4A Commercial	363	\$313,803,600.00	22.86%	15D Church and Charities	72	\$56,622,300.00	9.28%
4B Industrial	3	\$2,399,800.00	0.17%	15E Cemeteries & Graveyards			0.00%
4C Apartments	128	\$157,333,300.00	11.46%	15F Other Exempt	393	\$271,900,400.00	44.55%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,383	\$1,372,672,200.00	100.00%	Total	603	\$610,358,800.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,372,672,200.00			
Total # of property tax appeals filed in 2016				County Tax Board		17.00	
				State Tax Court		22.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				12.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				44.47%			

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	3		\$2,973,100.00	\$6,374,326.40
I Dwelling Exemption	3		\$176,600.00	\$378,630.40
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement	103		\$6,857,600.00	\$14,702,694.40
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	109	0.00	10,007,300.00	21,455,651.20

**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		5.00	45,600.00	\$38,000.00				\$7,600.00
Supervisory Staff (Department Heads & Managers)	12.00		2,153,924.00	\$1,538,423.00		\$236,816.00	\$72,000.00	\$306,685.00
Police Officers (Including Superior Officers)	86.00	30.00	13,856,883.00	\$8,189,873.00	\$982,185.00	\$2,157,850.00	\$890,000.00	\$1,636,975.00
Fire Fighters (Including Superior Officers)	50.00		7,778,617.00	\$4,861,888.00	\$583,426.00	\$1,078,925.00	\$282,000.00	\$972,378.00
All Other Union Employees not listed above	70.00		6,144,042.00	\$4,240,912.00	\$169,636.00	\$429,342.00	\$456,000.00	\$848,152.00
All Other Non-Union Employees not listed above	4.00	192.00	1,692,610.00	\$118,675.00	\$1,550,200.00			\$23,735.00
Totals	222.00	227.00	31,671,676.00	\$18,987,771.00	\$3,285,447.00	\$3,902,933.00	\$1,700,000.00	\$3,795,525.00

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	60.00	\$11,861.16	\$711,669.60	62.00	\$11,749.55	\$728,472.10
Parent & Child	33.00	\$21,231.60	\$700,642.80	35.00	\$21,252.84	\$743,849.40
Employee & Spouse (or Partner)	26.00	\$23,722.32	\$616,780.32	19.00	\$2,375.84	\$45,140.96
Family	75.00	\$33,092.76	\$2,481,957.00	78.00	\$32,960.83	\$2,570,944.74
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	194.00		\$4,511,049.72	194.00		\$4,088,407.20
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	129	\$8,179.00	\$1,055,091.00	131	\$9,369.93	\$1,227,460.83
Parent & Child	2	\$4,463.00	\$8,926.00	3	\$4,463.00	\$13,389.00
Employee & Spouse (or Partner)	17	\$20,296.00	\$345,032.00	28	\$16,883.70	\$472,743.60
Family	4	\$18,067.00	\$72,268.00	4	\$14,948.58	\$59,794.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	152.00		\$1,481,317.00	166.00		\$1,773,387.75
GRAND TOTAL	346.00		\$5,992,366.72	360.00		\$5,861,794.95

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)?

