



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.593	\$4,026,669.82	16.77%	\$1,481.77
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$135,873.70	0.57%	\$50.00
Fire Districts (avg. rate/total levies)	0.072	\$489,145.32	2.04%	\$180.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.860	\$5,843,252.15	24.33%	\$2,150.25
Regional School District	1.154	\$7,839,111.87	32.64%	\$2,884.71
County Purposes	0.836	\$5,679,520.67	23.65%	\$2,090.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.535</b>	<b>\$24,013,573.53</b>	<b>100.00%</b>	<b>\$8,836.73</b>

Total Taxable Valuation as of	October 1, 2015	<u>\$679,368,501.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$250,000.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.593	0.603	1.74%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,026,669.82	\$4,110,037.64	2.07%	\$83,367.82

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,481.77	\$1,507.50	1.74%	\$25.73

### Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,110,037.64
Municipal Library		
Municipal Open Space	ACTUAL	\$136,241.93
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$499,000.00
Local School District	ESTIMATED	\$5,870,000.00
Regional School District	ESTIMATED	\$7,860,000.00
County Purposes	ESTIMATED	\$5,750,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$24,225,279.57</b>

Revenue Anticipated, Excluding Tax Levy	6,139,654.67
Budget Appropriations, before Reserve for Uncollected Taxes	9,486,596.00
Total Non-Municipal Tax Levy	\$20,115,241.93
Amount to be Raised by Taxes - Before RUT	\$23,462,183.26
Reserve for Uncollected Taxes (RUT)	\$763,096.31
<b>Total Amount to be Raised by Taxes</b>	<b>\$24,225,279.57</b>

% of Tax Collections used to Calculate RUT 96.85%

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	23,326,823.98
Total Tax Levy, CY 2015	24,063,099.50
% of Taxes Collected, CY 2015	<u>96.94%</u>

Delinquent Taxes - December 31, 2015 \$807,287.15

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	-27.52%	(\$139,000.00)	\$505,000.00	\$366,000.00	\$366,000.00							
08	Local Revenue	-10.50%	(\$22,177.64)	\$211,177.64	\$189,000.00	\$189,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$540,273.00	\$540,273.00	\$540,273.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	2.11%	\$64,679.54	\$3,058,208.88	\$3,122,888.42	\$3,122,888.42							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-44.03%	(\$135,092.73)	\$306,842.43	\$171,749.70	\$171,749.70							
08	Other Special Items	25.62%	\$230,649.25	\$900,323.00	\$1,130,972.25	\$1,130,972.25							
15	Receipts from Delinquent Taxes	-14.53%	(\$117,287.15)	\$807,287.15	\$690,000.00	\$690,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-2.72%	(\$114,874.09)	\$4,224,911.73	\$4,110,037.64	\$4,110,037.64							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.00%	\$0.00	\$135,000.00	\$135,000.00		\$135,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-2.18%</b>	<b>(\$233,102.82)</b>	<b>\$10,689,023.83</b>	<b>\$10,455,921.01</b>	<b>\$10,320,921.01</b>	<b>\$135,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	8.00	6.00	5.80%	\$40,505.00	\$698,515.00	\$739,020.00	\$739,020.00								
21		1.00	10.10%	\$4,730.00	\$46,851.00	\$51,581.00	\$51,581.00								
22			#DIV/0!	\$0.00		\$0.00									
23			-2.28%	(\$16,088.00)	\$704,459.00	\$688,371.00	\$688,371.00								
25	16.00		1.05%	\$16,073.58	\$1,532,749.00	\$1,548,822.58	\$1,548,822.58								
26	8.00		-10.95%	(\$121,848.00)	\$1,112,277.00	\$990,429.00	\$990,429.00								
27			-88.57%	(\$31,000.00)	\$35,000.00	\$4,000.00	\$4,000.00								
28			-100.00%	(\$3,000.00)	\$3,000.00	\$0.00									
29			#DIV/0!	\$0.00		\$0.00									
30			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
31			-27.83%	(\$48,400.00)	\$173,900.00	\$125,500.00	\$125,500.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			#DIV/0!	\$0.00		\$0.00									
36			13.19%	\$82,000.00	\$621,915.00	\$703,915.00	\$703,915.00								
37			#DIV/0!	\$0.00		\$0.00									
42	15.00	11.00	2.59%	\$78,822.42	\$3,044,066.00	\$3,122,888.42	\$3,122,888.42								
43			5.51%	\$6,450.00	\$117,027.00	\$123,477.00	\$123,477.00								
44			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
45			0.66%	\$6,416.00	\$977,581.00	\$983,997.00	\$983,997.00								
46			560.23%	\$170,552.00	\$30,443.00	\$200,995.00	\$200,995.00								
48			#DIV/0!	\$0.00		\$0.00									
50			-14.69%	(\$131,374.09)	\$894,470.40	\$763,096.31	\$763,096.31								
55			#DIV/0!	\$0.00		\$0.00									
Total	47.00	18.00	0.53%	\$53,838.91	\$10,093,253.40	\$10,147,092.31	\$10,147,092.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				Prepaid School Tax	\$575,362.15	Will not be available in 2017
X				General Capital Fund Balance	\$65,110.10	Will not be available in 2017

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	263	\$10,778,500.00	1.58%	15A Public Schools	11	\$28,690,148.00	48.33%
2 Residential	2,268	\$557,463,501.00	81.84%	15B Other Schools			0.00%
3A/3B Farm	302	\$28,867,400.00	4.24%	15C Public Property	77	\$12,239,200.00	20.62%
4A Commercial	107	\$77,981,800.00	11.45%	15D Church and Charities	24	\$12,875,700.00	21.69%
4B Industrial	6	\$3,445,900.00	0.51%	15E Cemeteries & Graveyards	2	\$238,600.00	0.40%
4C Apartments	3	\$1,685,900.00	0.25%	15F Other Exempt	32	\$5,322,400.00	8.97%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$930,263.00	0.14%				
<b>Total</b>	<b>2,949</b>	<b>\$681,153,264.00</b>	<b>100.00%</b>	<b>Total</b>	<b>146</b>	<b>\$59,366,048.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				94.19%			
Equalized Valuation, Taxable Properties				\$723,169,406.00			
Total # of property tax appeals filed in 2015				County Tax Board		37.00	
				State Tax Court		9.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2015				\$30,617.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				4.72%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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  
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
NOT APPLICABLE					NOT APPLICABLE					NOT APPLICABLE										
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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		5.00	22,143.25	\$18,500.00		\$2,080.00		\$1,563.25
Supervisory Staff (Department Heads & Managers)	6.00		749,429.31	\$557,483.00		\$82,254.00	\$62,585.00	\$47,107.31
Police Officers (Including Superior Officers)	26.00		4,020,586.30	\$2,441,071.00	\$415,690.00	\$620,466.00	\$301,963.00	\$241,396.30
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	9.00		780,382.34	\$489,081.00	\$46,000.00	\$54,996.00	\$145,091.00	\$45,214.34
All Other Non-Union Employees not listed above	8.00	13.00	571,148.60	\$492,871.00		\$36,630.00		\$41,647.60
<b>Totals</b>	<b>49.00</b>	<b>18.00</b>	<b>6,143,689.81</b>	<b>\$3,999,006.00</b>	<b>\$461,690.00</b>	<b>\$796,426.00</b>	<b>\$509,639.00</b>	<b>\$376,928.81</b>

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**

	<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>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	5.00	\$7,772.97	\$38,864.85
Parent & Child	4.00	\$14,078.93	\$56,315.72
Employee & Spouse (or Partner)	11.00	\$16,398.44	\$180,382.84
Family	21.00	\$22,062.97	\$463,322.37
Employee Cost Sharing Contribution (enter as negative - )			(\$159,264.06)
<b>Subtotal</b>	<b>41.00</b>	<b>\$60,313.31</b>	<b>\$579,621.72</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>41.00</b>	<b>\$60,313.31</b>	<b>\$579,621.72</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)?**

**NO**

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

**NO**



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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$6,536,819.06	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$237,500.00	\$237,500.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$8,823,000.00	\$8,823,000.00				
Loans and Other Debt	\$249,984.86	\$249,984.86				
<b>Total (Current Year)</b>	<b>\$15,847,303.92</b>	<b>\$9,310,484.86</b>				
Population (2010 census)	<u>6,651</u>					
Per Capita Gross Debt	<u>\$2,382.69</u>					
Per Capita Net Debt	<u>\$1,399.86</u>					
3 Yr. Average Property Valuation		<u>\$728,992,284.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.28%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$601,000.00	\$636,000.00	\$655,000.00	\$6,931,000.00
Bonds - Interest			\$333,646.76	\$313,108.76	\$288,593.76	\$1,384,803.26
Loans & Other Debt - Principal			\$44,571.34	\$45,467.23	\$46,381.11	\$113,565.19
Loans & Other Debt - Interest			\$4,777.95	\$3,882.06	\$2,968.17	\$3,391.07
<b>Total</b>			<b>\$983,996.05</b>	<b>\$998,458.05</b>	<b>\$992,943.04</b>	<b>\$8,432,759.52</b>
Total Principal			\$645,571.34	\$681,467.23	\$701,381.11	\$7,044,565.19
Total Interest			\$338,424.71	\$316,990.82	\$291,561.93	\$1,388,194.33
% of Total Current Year Budget			9.70%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$49,820.00	\$49,820.00	\$30,581.00	\$0.00
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>						

**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	Washington Borough	Police	Adjusted annually per budget	1/1/2012	12/31/2016	\$2,312,665.00
Providing	Oxford Township	Police	2% annual increases	1/1/2012	12/31/2016	\$579,642.42
Providing	Washington Township Schools	Police: School Resource Officers		2/1/2014	1/31/2019	\$230,581.00



**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
