

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.463	\$6,510,886.00	15.49%	\$1,578.68
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.060	\$843,596.00	2.01%	\$204.58
Fire Districts (avg. rate/total levies)	0.083	\$1,156,532.00	2.75%	\$283.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.893	\$12,563,880.00	29.89%	\$3,044.84
Regional School District	0.732	\$10,294,534.00	24.49%	\$2,495.89
County Purposes	0.664	\$9,335,090.92	22.21%	\$2,264.03
County Library	0.052	\$17,569.72	1.71%	\$177.30
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$605,467.37	1.44%	\$146.62
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.990	\$42,027,556.01	100.00%	\$10,194.94

Total Taxable Valuation as of October 1, 2016 \$1,528,708,197.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$340,968.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.463	0.426	-7.99%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,510,886.00	\$6,510,886.00	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,578.68	\$1,452.52	-7.99%	(\$126.16)

Sheet UFB-1

	Current Year 2017 Budget <u>Taxes</u>	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$6,510,886.00
Municipal Library			
Municipal Open Space		ACTUAL	\$917,225.00
Fire Districts (total levies)		ACTUAL	\$1,154,939.00
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$13,066,436.00
Regional School District		ESTIMATED	\$10,912,207.00
County Purposes		ESTIMATED	\$9,895,197.00
County Library		ESTIMATED	\$760,624.00
County Board of Health			
County Open Space		ESTIMATED	\$641,796.00
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$43,859,310.00

Revenue Anticipated, Excluding Tax Levy 4,350,884.54
 Budget Appropriations, before Reserve for Uncollected Taxes 9,747,730.54
 Total Non-Municipal Tax Levy \$37,348,424.00
 Amount to be Raised by Taxes - Before RUT \$42,745,270.00
 Reserve for Uncollected Taxes (RUT) \$1,114,026.12
 Total Amount to be Raised by Taxes \$43,859,296.12

% of Tax Collections used to Calculate RUT 97.46%
 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 41,725,533.79
 Total Tax Levy, CY 2016 42,157,552.82
 % of Taxes Collected, CY 2016 98.98%
 Delinquent Taxes - December 31, 2016 \$613,076.06

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	-21.52%	(\$490,055.00)	\$2,277,000.00	\$1,786,945.00	\$1,318,600.00		\$468,345.00					
08	Local Revenue	423.51%	\$1,743,354.32	\$411,645.68	\$2,155,000.00	\$365,000.00		\$1,790,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$542,592.00	\$542,592.00	\$542,592.00							
08	Uniform Construction Code Fees	-23.79%	(\$62,420.31)	\$262,420.31	\$200,000.00	\$200,000.00							
	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	-25.54%	(\$31,261.41)	\$122,413.95	\$91,152.54	\$91,152.54							
08	Other Special Items	483.02%	\$1,212,514.54	\$251,025.46	\$1,463,540.00	\$1,463,540.00							
15	Receipts from Delinquent Taxes	16.53%	\$52,497.43	\$317,502.57	\$370,000.00	\$370,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.14%	(\$734,426.87)	\$7,245,312.87	\$6,510,886.00	\$6,510,886.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	8.42%	\$71,231.76	\$845,993.24	\$917,225.00		\$917,225.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	14.35%	\$1,761,434.46	\$12,275,906.08	\$14,037,340.54	\$10,861,770.54	\$917,225.00	\$2,258,345.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	8.00	7.00	133.07%	\$1,250,687.00	\$939,891.00	\$666,943.00			\$1,223,635.00						
21	Land-Use Administration	2.00	0.00	10.12%	\$9,249.00	\$91,397.00	\$100,646.00									
22	Uniform Construction Code	2.00	4.00	17.20%	\$39,289.00	\$228,361.00	\$267,650.00									
23	Insurance	3.00	0.00	227.66%	\$711,262.00	\$312,417.00	\$1,023,679.00									
25	Public Safety	17.00	10.00	1.47%	\$27,753.00	\$1,893,008.00	\$1,920,761.00									
26	Public Works	15.00	2.00	-30.43%	(\$337,078.00)	\$1,107,698.00	\$770,620.00									
27	Health and Human Services	1.00	0.00	0.36%	\$19.00	\$5,233.00	\$5,252.00									
28	Parks and Recreation	1.00	1.00	3.23%	\$2,694.00	\$83,299.00	\$85,993.00									
29	Education (Including Library)				\$0.00	\$0.00	\$0.00									
30	Unclassified				\$0.00	\$10,000.00	\$13,256.00									
31	Utilities and Bulk Purchases				\$1,014,006.54	\$382,710.00	\$375,100.00	\$93,525.54	\$917,225.00							
32	Landfill / Solid Waste Disposal				(\$7,610.00)	\$455,500.00	\$410,500.00									
35	Contingency				(\$45,000.00)	\$100.00	\$100.00									
36	Statutory Expenditures				0.00%	\$53,810.00	\$587,898.00									
37	Judgements				6.69%	\$53,810.00	\$799,088.00									
42	Shared Services				#DIV/0!	\$0.00	\$0.00									
43	Court and Public Defender	2.00	3.00	0.90%	\$5,000.00	\$55,000.00	\$560,000.00									
44	Capital				1.68%	\$2,451.00	\$148,452.00									
45	Debt				-58.70%	(\$121,500.00)	\$85,500.00									
46	Deferred Charges				56.89%	\$1,104,730.00	\$3,046,625.00	\$2,123,225.00								
48	Debt - Type I School District				0.00%	\$0.00	\$50,000.00									
50	Reserve for Uncollected Taxes				#DIV/0!	\$0.00	\$0.00									
55	Surplus General Budget				4.21%	\$45,022.00	\$1,114,040.00									
	Total	\$1.00	27.00	#DIV/0!	\$3,754,784.54	\$10,282,616.00	\$14,037,400.54	\$10,768,305.00	\$93,525.54	\$917,225.00	\$2,258,345.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	316	\$22,815,000.00	1.50%
2 Residential	3,966	\$1,352,280,900.00	88.64%
3A/3B Farm	304	\$31,697,200.00	2.08%
4A Commercial	144	\$118,532,700.00	7.77%
4B Industrial	1	\$322,300.00	0.02%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,731	\$1,525,648,100.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools		\$47,963,100.00	35.19%
15B Other Schools		\$21,770,500.00	15.97%
15C Public Property		\$26,328,400.00	19.32%
15D Church and Charities		\$10,750,500.00	7.89%
15E Cemeteries & Graveyards		\$299,000.00	0.22%
15F Other Exempt		\$29,179,500.00	21.41%
Total	0	\$136,291,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.93%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!
Total # of property tax appeals filed in 2016	County Tax Board
	State Tax Court
Number of 2016 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	
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
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

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 revenues	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
Spring Mill	Other		\$7,422,700.00	\$217,938.73															
Mallick Garden	Other		\$7,285,000.00	\$217,821.50															
Mallick West	Aff. Housing		\$6,224,000.00	\$186,097.60															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - GRAND TOTL				
0.00					20,931,700.00					625,857.83					0.00				
Mark 'X' if Grand Total																			

**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	0.00	5.00	27,735.10	\$25,637.01	\$0.00	\$175.98	\$0.00	\$1,922.11
Supervisory Staff (Department Heads & Managers)	12.00		1,123,551.95	\$805,334.11	\$15,200.00	\$103,968.63	\$135,782.92	\$63,266.29
Police Officers (Including Superior Officers)	17.00		2,192,654.95	\$1,487,439.46	\$46,000.00	\$379,445.81	\$161,917.49	\$117,852.19
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	18.00	14.00	1,563,737.56	\$1,010,946.14	\$59,000.00	\$128,324.54	\$284,975.30	\$80,491.58
Totals	47.00	19.00	4,907,679.56	\$3,329,356.72	\$120,200.00	\$611,914.96	\$582,675.71	\$263,532.17

Is the Local Government required to comply with NISA 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	11.00	\$10,345.68	\$113,802.48	11.00	\$9,303.72	\$102,340.92
Parent & Child	4.00	\$18,945.60	\$75,782.40	4.00	\$17,037.36	\$68,149.44
Employee & Spouse (or Partner)	5.00	\$30,952.92	\$154,764.60	5.00	\$27,836.40	\$139,182.00
Family	12.00	\$32,340.72	\$388,088.64	12.00	\$29,083.44	\$349,001.28
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	32.00		\$732,438.12	32.00		\$658,673.64
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	\$13,484.94	\$53,939.76	4	\$12,353.01	\$49,412.04
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$32,517.84	\$32,517.84	1	\$29,998.56	\$29,998.56
Family	3	\$34,807.08	\$104,421.24	3	\$30,520.56	\$91,561.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$190,878.84	8.00		\$170,972.28
GRAND TOTAL	40.00		\$923,316.96	40.00		\$829,645.92

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)?

NO
NO

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$10,571,577.00	\$10,571,577.00	\$0.00
Regional School Debt	\$9,313,642.02	\$9,313,642.02	\$0.00
Utility Fund Debt			
Sewer	\$14,068,127.47	\$14,068,127.47	\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
Municipal Purposes			\$0.00
Debt Authorized			\$0.00
Notes Outstanding	\$16,792,283.00		\$16,792,283.00
Bonds Outstanding	\$22,681,000.00		\$22,681,000.00
Loans and Other Debt			\$0.00
Total (Current Year)	\$73,426,629.49	\$33,953,346.49	\$39,473,283.00
Population (2010 census)	12,417		
Per Capita Gross Debt	\$5,913.40		
Per Capita Net Debt	\$3,178.97		
3 Yr. Average Property Valuation	\$1,458,848,726.67		
Net Debt as % of 3 Year Avg Property Valuation	2.71%		

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$577,500.00	\$518,713.00	\$543,813.00	\$6,519,782.00
Utility Fund - Interest	\$345,900.00	\$256,710.00	\$241,823.00	\$1,879,779.00
Bond Anticipation Notes - Principal	\$346,400.00			
Bond Anticipation Notes - Interest	\$212,100.00			
Bonds - Principal	\$1,170,000.00	\$1,235,000.00	\$1,305,000.00	\$7,585,000.00
Bonds - Interest	\$394,725.00	\$348,925.00	\$300,050.00	\$858,700.00
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	\$3,046,625.00	\$2,359,348.00	\$2,390,686.00	\$16,843,261.00
Total Principal	\$2,093,900.00	\$1,753,713.00	\$1,848,813.00	\$14,104,782.00
Total Interest	\$952,725.00	\$605,635.00	\$541,873.00	\$2,738,479.00
% of Total Current Year Budget	21.70%			

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	AA		
Year of Last Rating	2014		

Mark "X" if Municipality has no bond rating

