



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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 Levvy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.444	\$6,192,489.02	15.31%	\$1,405.25	Municipal Purpose Tax	ACTUAL	\$6,510,886.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.060	\$835,603.00	2.07%	\$189.90	Municipal Open Space	ACTUAL	\$843,596.00
Fire Districts (avg. rate/total levies)	0.002	\$1,139,000.00	2.82%	\$6.33	Fire Districts (total levies)	ACTUAL	\$1,156,531.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	0.893	\$12,431,209.00	30.73%	\$2,826.32	Local School District	ESTIMATED	\$12,928,458.00
Regional School District	0.696	\$9,701,561.00	23.98%	\$2,202.82	Regional School District	ESTIMATED	\$10,089,624.00
County Purposes	0.638	\$8,883,708.45	21.96%	\$2,019.25	County Purposes	ESTIMATED	\$9,239,057.00
County Library	0.049	\$669,704.04	1.66%	\$155.08	County Library	ESTIMATED	\$696,493.00
County Board of Health	0.000		0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.043	\$598,723.63	1.48%	\$136.09	County Open Space	ESTIMATED	\$622,673.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.825</b>	<b>\$40,451,998.14</b>	<b>100.00%</b>	<b>\$8,941.04</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$42,087,318.00</b>
Total Taxable Valuation as of October 1, 2015		<u>\$1,405,992,089.00</u>			Revenue Anticipated, Excluding Tax Levy		10,551,891.95
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		9,482,873.95
Current Year Average Residential Assessment		<u>\$316,497.00</u>			Total Non-Municipal Tax Levy		\$35,576,432.00
<b><u>Prior Year to Current Year Comparison</u></b>							
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>							
	Prior Year	Current Year	% Change (+/-)				
	0.444	0.463	4.28%				
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$6,192,489.02	\$6,510,886.00	5.14%	\$318,396.98			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,405.25	\$1,465.38	4.28%	\$60.13			
<b>Sheet UFB-1</b>							
					% of Tax Collections used to Calculate RUT		97.46%
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
					Total Tax Revenue, Collections CY 2015		40,278,468.98
					Total Tax Levy, CY 2015		40,816,188.26
					% of Taxes Collected, CY 2015		98.68%
					Delinquent Taxes - December 31, 2015		\$511,787.72

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	43.42%	\$892,064.00	\$2,054,400.00	\$2,946,464.00	\$2,277,000.00		\$669,464.00					
08	Local Revenue	396.35%	\$1,621,017.67	\$408,982.33	\$2,030,000.00	\$340,000.00		\$1,690,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$542,592.00	\$542,592.00	\$542,592.00							
08	Uniform Construction Code Fees	-7.26%	(\$15,660.42)	\$215,660.42	\$200,000.00	\$200,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	125.32%	\$68,085.12	\$54,328.83	\$122,413.95	\$122,413.95							
08	Other Special Items	478.65%	\$207,623.02	\$43,376.98	\$251,000.00	\$251,000.00							
15	Receipts from Delinquent Taxes	-39.81%	(\$203,734.84)	\$511,734.84	\$308,000.00	\$308,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-6.11%	(\$423,410.41)	\$6,934,296.41	\$6,510,886.00	\$6,510,886.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	0.96%	\$7,993.00	\$835,603.00	\$843,596.00		\$843,596.00						
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>18.57%</b>	<b>\$2,153,977.14</b>	<b>\$11,600,974.81</b>	<b>\$13,754,951.95</b>	<b>\$10,551,891.95</b>	<b>\$843,596.00</b>	<b>\$2,359,464.00</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 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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	8.0C	7.0C	127.75%	\$1,223,793.0	\$957,985.0	\$2,181,778.0				\$1,237,500.0					
21	Land-Use Administration	2.0C	0.0C	3.96%	\$3,479.0	\$87,918.0	\$91,397.0				\$91,397.0					
22	Uniform Construction Code	2.0C	5.0C	3.82%	\$8,413.0	\$219,948.0	\$228,361.0				\$228,361.0					
23	Insurance	3.0C	0.0C	-4.64%	(\$47,249.00)	\$1,019,115.0	\$971,866.0				\$971,866.0					
25	Public Safety	18.0C	9.0C	9.96%	\$171,495.0	\$1,721,493.0	\$1,892,988.0				\$1,892,988.0					
26	Public Works	14.0C	2.0C	9.09%	\$92,331.0	\$1,015,367.0	\$1,107,698.0				\$1,107,698.0					
27	Health and Human Services	1.0C	0.0C	0.73%	\$38.0	\$5,195.0	\$5,233.0				\$5,233.0					
28	Parks and Recreation	1.0C	1.0C	6.78%	\$5,290.0	\$78,009.0	\$83,299.0				\$83,299.0					
29	Education (including Library)	0.0C	0.0C	0.00%	\$0.0	\$500.0	\$500.0				\$500.0					
30	Unclassified	0.0C	0.0C	10734.40%	\$982,841.9	\$9,156.0	\$991,997.9		\$136,645.9	\$843,596.0	\$11,756.0					
31	Utilities and Bulk Purchases	0.0C	0.0C	-10.03%	(\$42,650.00)	\$425,360.0	\$382,710.0				\$382,710.0					
32	Landfill / Solid Waste Dispos	0.0C	0.0C	#DIV/0!	\$0.0	\$0.0	\$0.0				\$0.0					
35	Contingency	0.0C	0.0C	0.00%	\$0.0	\$100.0	\$100.0				\$100.0					
36	Statutory Expenditures	0.0C	0.0C	12.48%	\$86,692.0	\$694,818.0	\$781,510.0				\$726,346.0					
37	Judgements	0.0C	0.0C	#DIV/0!	\$0.0	\$0.0	\$0.0				\$0.0					
42	Shared Services	0.0C	0.0C	2.97%	\$16,000.0	\$539,000.0	\$555,000.0				\$555,000.0					
43	Court and Public Defender	2.0C	3.0C	2.14%	\$3,054.0	\$142,747.0	\$145,801.0				\$145,801.0					
44	Capital	0.0C	0.0C	548.75%	\$219,500.0	\$40,000.0	\$259,500.0				\$207,000.0					
45	Debt	0.0C	0.0C	62.55%	\$1,137,520.0	\$1,818,675.0	\$2,956,195.0				\$1,941,895.0					
46	Deferred Charges	0.0C	0.0C	0.00%	\$0.0	\$50,000.0	\$50,000.0				\$50,000.0					
48	Debt - Type I School District	0.0C	0.0C	#DIV/0!	\$0.0	\$0.0	\$0.0				\$0.0					
50	Reserve for Uncollected Taxes	0.0C	0.0C	5.54%	\$56,146.0	\$1,012,872.0	\$1,069,018.0				\$1,069,018.0					
55	Surplus General Budget	0.0C	0.0C	10.86%	\$223,000.0	\$2,054,000.0	\$2,277,000.0				\$2,277,000.0					
	<b>Total</b>	<b>51.00</b>	<b>27.00</b>	<b>34.81%</b>	<b>\$4,139,693.95</b>	<b>\$11,892,258.0</b>	<b>\$16,031,951.95</b>	<b>\$136,645.95</b>	<b>\$843,596.00</b>	<b>\$2,359,464.00</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>



**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>			
	<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>		<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>
1 Vacant Land	367	\$24,430,700.00	1.76%	15A Public Schools	7	\$49,000,200.00	38.50%
2 Residential	3,904	\$1,229,510,600.00	88.47%	15B Other Schools	28	\$26,890,300.00	21.13%
3A/3B Farm	306	\$32,415,100.00	2.33%	15C Public Property	68	\$19,393,200.00	15.24%
4A Commercial	133	\$95,725,500.00	6.89%	15D Church and Charities	21	\$12,436,500.00	9.77%
4B Industrial	1	\$321,700.00	0.02%	15E Cemeteries & Graveyards	5	\$250,500.00	0.20%
4C Apartments	4	\$7,297,300.00	0.53%	15F Other Exempt	24	\$19,311,600.00	15.17%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>4,715</b>	<b>\$1,389,700,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>153</b>	<b>\$127,282,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				96.42%			
Equalized Valuation, Taxable Properties				\$1,441,299,419.21			
Total # of property tax appeals filed in 2015				County Tax Board		39.00	
				State Tax Court		1.00	
Number of 2015 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 2015							
				Percentage of Exempt vs. Non-Exempt Properties			
				9.16%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	<b># of Parcels</b>	<b>PILOT Billing/Revenue</b>	<b>Assessed Value</b>	<b>Taxes if Billed in Full 2015 Total Tax Rate</b>
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**

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	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
Sensus Mill	Air Housing	revenues	\$7,422,700.00	\$2.78															
Mullica Garden	Other		\$6,325,000.00																
Mullica West	Air Housing		\$6,224,000.00																
<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>					<b>Total Long Term Exemptions - Column Total</b>				
		0.00	\$19,971,700.00	2.78			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>					<b>Mark "X" if Grand Total</b>				

**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	27,731.66	\$25,633.57	\$0.00	\$175.98	\$0.00	\$1,922.11
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,074,781.89	\$783,356.42	\$21,544.00	\$97,606.21	\$107,690.26	\$64,585.00
Police Officers (Including Superior Officers)	17.00	0.00	2,125,240.83	\$1,428,305.32	\$68,540.00	\$341,844.78	\$184,397.85	\$102,152.88
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	11.00	1,807,433.45	\$934,710.45	\$61,940.14	\$115,301.04	\$618,238.45	\$77,243.37
<b>Totals</b>	<b>47.00</b>	<b>16.00</b>	<b>5,035,187.83</b>	<b>\$3,172,005.76</b>	<b>\$152,024.14</b>	<b>\$554,928.01</b>	<b>\$910,326.56</b>	<b>\$245,903.36</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>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8.00	\$6,202.48	\$49,619.84	10.00	\$8,651.00	\$86,510.00
Parent & Child	5.00	\$7,098.90	\$35,494.50	5.00	\$7,451.65	\$37,258.25
Employee & Spouse (or Partner)	5.00	\$11,598.50	\$57,992.50	5.00	\$8,657.20	\$43,286.00
Family	13.00	\$31,507.06	\$409,591.78	13.00	\$28,424.11	\$369,513.43
Employee Cost Sharing Contribution (enter as negative -)						
<b>Subtotal</b>	<b>31.00</b>		<b>\$552,698.62</b>	<b>33.00</b>		<b>\$536,567.68</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$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>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	4	\$3,493.24	\$13,972.96	4	\$3,230.20	\$12,920.80
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$29,998.56	\$29,998.56	1	\$28,509.12	\$28,509.12
Family	3	\$7,706.88	\$23,120.64	3	\$7,189.80	\$21,569.40
Employee Cost Sharing Contribution (enter as negative -)						
<b>Subtotal</b>	<b>8.00</b>		<b>\$67,092.16</b>	<b>8.00</b>		<b>\$62,999.32</b>
<b>GRAND TOTAL</b>	<b>39.00</b>		<b>\$619,790.78</b>	<b>41.00</b>		<b>\$599,567.00</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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$6,480,000.00	\$6,480,000.00	\$0.00	Utility Fund - Principal	\$649,300.00	\$523,221.66	\$518,712.10	\$7,063,593.71
Regional School Debt	\$9,738,538.99	\$9,738,538.99	\$0.00	Utility Fund - Interest	\$365,000.00	\$271,803.50	\$256,710.00	\$2,121,601.26
Utility Fund Debt				Bond Anticipation Notes - Principal	\$201,200.00			
Sewer	\$13,373,416.63	\$13,373,416.63	\$0.00	Bond Anticipation Notes - Interest	\$216,272.00			
0			\$0.00	Bonds - Principal	\$1,090,000.00	\$1,610,000.00	\$1,685,000.00	\$19,386,000.00
0			\$0.00	Bonds - Interest	\$434,423.00	\$778,902.50	\$723,202.50	\$4,844,967.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$2,956,195.00</b>	<b>\$3,183,927.66</b>	<b>\$3,183,624.60</b>	<b>\$33,416,162.47</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$1,940,500.00</b>	<b>\$2,133,221.66</b>	<b>\$2,203,712.10</b>	<b>\$26,449,593.71</b>
Debt Authorized	\$24,196,000.00		\$24,196,000.00	<b>Total Interest</b>	<b>\$1,015,695.00</b>	<b>\$1,050,706.00</b>	<b>\$979,912.50</b>	<b>\$6,966,568.76</b>
Notes Outstanding	\$12,298,393.00		\$12,298,393.00	<b>% of Total Current Year Budget</b>	<b>18.44%</b>			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$66,086,348.62</b>	<b>\$29,591,955.62</b>	<b>\$36,494,393.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	12,417			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$5,322.25			Rating	AA			
Per Capita Net Debt	\$2,939.07			Year of Last Rating	2014			
3 Yr. Average Property Valuation		\$1,416,440,277.33						
Net Debt as % of 3 Year Avg Property Valuation		2.58%		<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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