

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.656	\$15,000,655.81	27.63%	\$1,311.47
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.001	\$22,874.73	0.04%	\$2.00
Fire Districts (avg. rate/total levies)	0.079	\$1,673,951.00	3.08%	\$157.94
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.545	\$13,152,813.00	24.23%	\$1,089.56
Regional School District	0.646	\$14,764,513.00	27.20%	\$1,291.48
County Purposes	0.358	\$8,188,749.33	15.08%	\$715.71
County Library	0.039	\$882,122.95	1.63%	\$77.97
County Board of Health	0.014	\$319,645.79	0.59%	\$27.99
County Open Space	0.012	\$279,038.11	0.51%	\$23.99
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.350	\$54,284,363.72	100.00%	\$4,698.12

Total Taxable Valuation as of October 1, 2017 \$2,287,472,584.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$199,919.94

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate	
Prior Year	Current Year
0.656	0.673
	2.59%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,000,655.81	\$15,604,864.10	4.03%	\$604,208.29

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,311.47	\$1,345.46	2.59%	\$33.99

Sheet UFB-1

Current Year 2018 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$15,604,864.10
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$23,175.08
Fire Districts (total levies)	ACTUAL	\$1,678,653.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$13,160,000.00
Regional School District	ESTIMATED	\$14,775,000.00
County Purposes	ESTIMATED	\$8,295,000.00
County Library	ESTIMATED	\$903,000.00
County Board of Health	ESTIMATED	\$324,000.00
County Open Space	ESTIMATED	\$278,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$55,041,692.18

Revenue Anticipated, Excluding Tax Levy
 Budget Appropriations, before Reserve for Uncollected Taxes \$39,436,828.08
 Total Non-Municipal Tax Levy \$39,436,828.08
 Amount to be Raised by Taxes - Before RUT \$307,982.54
 Reserve for Uncollected Taxes (RUT) \$39,744,810.62
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT 99.23%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year
 Total Tax Revenue, Collections CY 2017 54,748,254.81
 Total Tax Levy, CY 2017 55,027,332.99
 % of Taxes Collected, CY 2017 99.49%
 Delinquent Taxes - December 31, 2017 \$137,618.41

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	Utility
08	Surplus	0.00%	\$0.00	\$2,850,000.00	\$2,850,000.00	\$2,850,000.00								
08	Local Revenue	-2.05%	(\$8,999.09)	\$438,200.17	\$429,201.08	\$429,201.08								
09	State Aid (without offsetting appropriation)	-0.09%	(\$1,316.48)	\$1,517,372.48	\$1,516,056.00	\$1,516,056.00								
08	Uniform Construction Code Fees	-21.58%	(\$178,901.00)	\$828,901.00	\$650,000.00	\$650,000.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>													
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	0.91%	\$5,386.16	\$389,528.43	\$594,914.59	\$394,914.59								
08	Other Special Items	-17.70%	(\$106,920.43)	\$603,920.43	\$497,000.00	\$497,000.00								
15	Receipts from Delinquent Taxes	-13.53%	(\$1,818.41)	\$137,618.41	\$119,000.00	\$119,000.00								
	<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-0.24%	(\$83,968.13)	\$15,688,832.23	\$15,604,864.10	\$15,604,864.10								
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	274.57%	\$82,807.14	\$22,874.73	\$85,681.87	\$85,681.87								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	-1.46%	(\$330,530.24)	\$22,677,247.88	\$22,346,717.64	\$22,261,035.77	\$85,681.87	\$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	20.00	5.00	13.09%	\$174,300.00	\$1,135,200.00	\$1,329,500.00	\$1,329,500.00								
21	Land-Use Administration		-21.30%	(\$1,300.00)	\$34,000.00	\$42,500.00	\$42,500.00								
22	Uniform Construction Code	13.00	-0.13%	(\$1,000.00)	\$776,000.00	\$775,000.00	\$775,000.00								
23	Insurance		14.37%	\$430,905.49	\$2,997,666.55	\$3,428,572.04	\$3,428,572.04								
25	Public Safety	23.00	3.12%	(\$176,312.00)	\$5,651,500.00	\$5,475,188.00	\$5,473,700.00								
26	Public Works	28.00	-1.08%	(\$26,017.41)	\$1,852,000.00	\$1,831,982.59	\$1,791,000.00								
27	Health and Human Services		-2.87%	(\$3,500.00)	\$87,000.00	\$84,500.00	\$84,500.00								
28	Parks and Recreation	3.00	42.16%	\$43,000.00	\$102,000.00	\$145,000.00	\$145,000.00								
29	Education (Including Library)			\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified		1.47%	\$552,444.00	\$0.00	\$552,444.00	\$0.00	\$552,444.00							
31	Utilities and Bulk Purchases		0.00%	\$12,000.00	\$1,020,000.00	\$1,035,000.00	\$1,035,000.00								
32	Landfill / Solid Waste Disposal			\$0.00	\$750,000.00	\$750,000.00	\$750,000.00								
35	Contingency			\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		6.91%	\$148,688.72	\$2,152,668.00	\$2,301,356.72	\$2,301,356.72								
42	Shared Services			\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	4.00	0.00%	\$0.00	\$356,000.00	\$356,000.00	\$356,000.00								
44	Capital		0.90%	(\$15,581.00)	\$1,733,090.00	\$1,717,499.00	\$1,717,499.00								
45	Deferred Charges			\$0.00	\$0.00	\$0.00	\$0.00								
46	Debt - Type 1 School District			\$0.00	\$0.00	\$0.00	\$0.00								
48	Reserve for Uncollected Taxes		20.99%	\$72,832.16	\$353,656.26	\$426,488.42	\$426,488.42								
50	Surplus General Budget		0.00%	\$0.00	\$2,850,000.00	\$2,850,000.00	\$2,850,000.00								
55	Total	121.00	5.50%	\$1,210,259.96	\$31,990,340.81	\$33,301,000.77	\$32,606,086.18	\$594,914.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Structural Imbalance Offsets			Amount	Comment/Explanation
		Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases		
	<input type="checkbox"/>					
	<input checked="" type="checkbox"/>				\$68,000.00	To cover disboure and unresolvd contracts
	<input checked="" type="checkbox"/>				\$183,564.00	Estimated contractual obligations

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,370	\$85,781,700.00	3.70%
2 Residential	10,264	\$2,051,978,233.00	88.54%
3A/3B Farm	25	\$1,790,169.00	0.08%
4A Commercial	186	\$174,529,129.00	7.53%
4B Industrial	2	\$542,900.00	0.02%
4C Apartments	2	\$2,883,700.00	0.12%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	11,849	\$2,317,505,831.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$43,446,500.00	23.12%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	984	\$93,220,300.00	49.60%
15D Church and Charities	26	\$18,181,018.00	9.67%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	220	\$33,090,467.00	17.61%
Total	1,238	\$187,938,285.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.11%

Average Ratio (%), Assessed to True Value	98.17%
Equalized Valuation, Taxable Properties	\$2,360,706,764.80
Total # of property tax appeals filed in 2017	170.00
County Tax Board	21.00
State Tax Court	5.00
Number of 2017 County Tax Board decisions appealed to Tax Court	5.00
Number of pending property tax appeals in State Tax Court	0.00
Amount paid out by municipality for tax appeals in 2017	\$320,414.64

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements		Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
	# of Parcels	PILOT Billing/Revenue		
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/Abatelements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

First Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						First Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						First Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						First Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions											
Project Name	Type of Project (see drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed in Fall	Taxes if Billed in Fall In Full	Project Name	Type of Project (see drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed in Fall	Taxes if Billed in Full	Project Name	Type of Project (see drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed in Fall	Taxes if Billed in Full	Project Name	Type of Project (see drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed in Fall	Taxes if Billed in Full						

**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	132,369.80	\$53,000.00	\$0.00	\$6,842.30	\$67,678.00	\$4,849.50
Supervisory Staff (Department Heads & Managers)	9.00	0.00	1,532,428.90	\$1,100,258.00	\$0.00	\$142,043.31	\$189,453.99	\$100,673.61
Police Officers (Including Superior Officers)	42.00	3.00	7,005,120.47	\$4,560,820.00	\$355,000.00	\$1,163,465.18	\$508,520.26	\$417,315.03
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	63.00	0.00	5,437,177.03	\$2,927,597.00	\$69,000.00	\$377,952.77	\$1,794,752.13	\$267,875.13
All Other Non-Union Employees not listed above	1.00	0.00	65,477.69	\$31,528.00	\$0.00	\$4,070.26	\$29,406.51	\$472.92
Totals	115.00	8.00	14,172,573.90	\$8,673,203.00	\$424,000.00	\$1,694,373.83	\$2,589,810.89	\$791,186.18

Is the Local Government required to comply with NJSIA 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	30.00	\$14,631.24	\$438,937.20	27.00	\$13,687.80	\$369,570.60
Parent & Child	15.00	\$20,515.44	\$307,731.60	17.00	\$19,085.16	\$324,447.72
Employee & Spouse (or Partner)	15.00	\$31,283.52	\$469,252.80	12.00	\$29,196.60	\$350,359.20
Family	49.00	\$35,281.08	\$1,728,772.92	43.00	\$32,789.04	\$1,409,928.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	109.00		\$2,944,694.52	99.00		\$2,454,306.24
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$14,631.24	\$14,631.24	1	\$13,687.80	\$13,687.80
Parent & Child	1	\$20,515.00	\$20,515.00	2	\$19,085.16	\$38,170.32
Employee & Spouse (or Partner)	2	\$31,283.52	\$62,567.04	1	\$29,196.60	\$29,196.60
Family	1	\$35,281.00	\$35,281.00	1	\$32,789.04	\$32,789.04
Employee Cost Sharing Contribution (enter as negative -)			(\$63,974.28)			(\$44,128.37)
Subtotal	5.00		\$69,020.00	5.00		\$69,715.39
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	\$23,604.36	\$47,208.72	1	\$15,801.72	\$15,801.72
Parent & Child	1	\$24,091.80	\$24,091.80	1	\$22,705.80	\$22,705.80
Employee & Spouse (or Partner)	2	\$35,646.48	\$71,292.96	1	\$33,539.64	\$33,539.64
Family	5	\$41,268.84	\$206,344.20	6	\$38,829.12	\$232,974.72
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	10.00		\$348,937.68	9.00		\$305,021.88
GRAND TOTAL	124.00		\$3,362,652.20	113.00		\$2,829,043.51

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	Deductions	Net
	Debt		Debt
Local School Debt	\$21,000,000.00	\$21,000,000.00	\$0.00
Regional School Debt	\$43,740,801.25	\$43,740,801.25	\$0.00
Utility Fund Debt			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Municipal Purposes			
Debt Authorized	\$8,271,629.00		\$8,271,629.00
Notes Outstanding	\$4,354,000.00		\$4,354,000.00
Bonds Outstanding	\$8,870,000.00		\$8,870,000.00
Loans and Other Debt	\$443,554.31		\$443,554.31
Total (Current Year)	\$86,679,984.56	\$64,740,801.25	\$21,939,183.31
Population (2010 census)			20,065
Per Capita Gross Debt			\$4,319.96
Per Capita Net Debt			\$1,093.41
3 Yr. Average Property Valuation			\$2,297,030,254.33
Net Debt as % of 3 Year Avg Property Valuation			0.96%

Description	Current Year	2019	2020	All Additional Future												
	Budget	Budget	Budget	Years' Budgets												
Utility Fund - Principal																
Utility Fund - Interest																
Bond Anticipation Notes - Principal	\$275,000.00															
Bond Anticipation Notes - Interest	\$7,434.00															
Bonds - Principal	\$1,120,000.00	\$1,170,000.00	\$1,155,000.00													
Bonds - Interest	\$249,488.00	\$210,438.00	\$181,038.00													
Loans & Other Debt - Principal	\$13,458.00	\$70,926.00	\$72,351.00													
Loans & Other Debt - Interest	\$2,089.00	\$7,126.00	\$5,702.00													
Total	\$1,717,469.00	\$1,458,490.00	\$1,414,091.00	\$0.00												
Total Principal	\$1,408,458.00	\$1,240,926.00	\$1,227,351.00	\$0.00												
Total Interest	\$309,011.00	\$217,564.00	\$186,740.00	\$0.00												
% of Total Current Year Budget	7.40%															
Debt Not Listed Above																
Total Guarantees - Governmental																
Total Guarantees - Other																
Total Capital/Equipment Leases																
Total Other																
<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td align="center">A1</td> <td align="center">AA/STABLE</td> <td align="center">N/A</td> </tr> <tr> <td>Year of Last Rating</td> <td align="center">2012</td> <td align="center">2017</td> <td></td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating	A1	AA/STABLE	N/A	Year of Last Rating	2012	2017	
Bond Rating	Moody's	Standard & Poors	Fitch													
Rating	A1	AA/STABLE	N/A													
Year of Last Rating	2012	2017														
Mark "X" if Municipality has no bond rating																

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	BASS RIVER TWP	UCC INSPECTIONS	CONSTRUCTION INSPECTIONS	3/10/2011	continues	\$37,176.00
Providing	EAGLESWOOD TWP	MUNICIPAL COURT	COURT AND JUDGE	1/1/2008	continues	\$242,680.44
Providing	TUCKERTON BOROUGH	TELECOMMUNICATIONS	POLICE DISPATCHING	9/1/2014	continues	\$84,365.22
Providing	LEH SCHOOL DISTRICT	VARIOUS DPW SERVICES	Snow/Brine/Fuel/Advice/Mechanical	3/1/2015	continues	costs and \$7500 fee
Providing	FIRE COMPANIES (3)	MECHANICAL SERVICES	VEHICLE REPAIRS	9/1/2015	continues	various fees
Providing	PINELANDS SCHOOL DIST	VARIOUS DPW SERVICES	Purchasing Co-op/ Mechanical services	10/1/2015	continues	various fees
Receiving	STAFORD TWP CO OP	ENERGY AND FUEL	Co-Op for Diesel/Gasoline/Nat Gas	before 2009	continues	\$500 fee

USER FRIENDLY BUDGET SECTION - Notes

Press Alt F Enter to go to a new line in each cell.

--	--	--	--