



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget			
	Calendar Year		Calendar Year		% of Total Levy	Avg Residential Taxpayer Impact	Taxes	
	Tax Rate	Tax Levy	Tax Rate	Tax Levy			Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.606	\$320,991.00			22.41%	\$1,932.83	ACTUAL	\$324,330.00
Municipal Library					0.00%	\$0.00		
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					0.00%	\$0.00		
Regional School District	1.701	\$899,549.00			62.80%	\$5,389.75	ESTIMATED	\$917,539.98
County Purposes	0.323	\$170,716.54			11.92%	\$1,023.45	ESTIMATED	\$174,130.87
County Library	0.047	\$25,162.36			1.76%	\$148.92	ESTIMATED	\$25,665.61
County Board of Health					0.00%	\$0.00		
County Open Space	0.030	\$16,023.85			1.12%	\$95.06	ESTIMATED	\$16,344.33
Other County Levies (total)					0.00%	\$0.00		
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.707</b>	<b>\$1,432,442.75</b>			<b>100.00%</b>	<b>\$8,590.02</b>		<b>\$1,458,010.79</b>
<hr/>								
Total Taxable Valuation as of	October 1, 2016	\$52,665,500.00						
(To be used to calculate the current year tax rate)								
Current Year Average Residential Assessment		\$316,858.00						
<b>Prior Year to Current Year Comparison</b>								
<b>Comparison - Municipal Purposes Tax Rate</b>								
Prior Year	0.606	Current Year	0.616	% Change (+/-)				
				1.65%				
<b>Comparison - Municipal Purposes Tax Levy</b>								
Prior Year	Current Year	% Change (+/-)		\$ Change (+/-)				
	\$320,991.00	\$324,330.00	1.04%	\$3,339.00				
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>								
Prior Year	Current Year	% Change (+/-)		\$ Change (+/-)				
	\$1,932.83	\$1,951.85	0.98%	\$19.01				

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Municipal Purpose Tax	ACTUAL	\$324,330.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$917,539.98
County Purposes	ESTIMATED	\$174,130.87
County Library	ESTIMATED	\$25,665.61
County Board of Health		
County Open Space	ESTIMATED	\$16,344.33
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$1,458,010.79</b>
<hr/>		
Revenue Anticipated, Excluding Tax Levy		388,856.00
Budget Appropriations, before Reserve for Uncollected Taxes		618,166.00
Total Non-Municipal Tax Levy		\$1,133,680.79
Amount to be Raised by Taxes - Before RUT		\$1,362,990.79
Reserve for Uncollected Taxes (RUT)		\$95,065.25
Total Amount to be Raised by Taxes		\$1,458,056.04
<hr/>		
% of Tax Collections used to Calculate RUT		93.48%
If % used exceeds the actual collection % then reference the statutory exception used		
<hr/>		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2016		1,392,434.74
Total Tax Levy, CY 2016		1,434,471.11
% of Taxes Collected, CY 2016		97.07%
<hr/>		
Delinquent Taxes - December 31, 2016		\$41,701.05

**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	Utility	
08	Surplus	2.14%	\$4,977.00	\$233,023.00	\$238,000.00	\$238,000.00										
08	Local Revenue	#DIV/0!	\$0.00		\$0.00											
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$65,836.00	\$65,836.00	\$65,836.00										
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00											
	<b>Special Revenue Items w/ Prior Written Consent</b>															
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	#DIV/0!	\$0.00		\$0.00											
08	Other Special Items	-88.28%	(\$640,460.20)	\$725,460.20	\$85,000.00	\$85,000.00										
15	Rescissions from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00											
	<b>Amount to be raised by taxation</b>															
07	Local Tax for Municipal Purposes	1.04%	\$3,339.00	\$320,991.00	\$324,330.00	\$324,330.00										
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00											
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											
	<b>Total</b>		(\$632,144.20)	\$1,345,310.20	\$713,166.00	\$713,166.00	\$0.00	\$0.00	\$0.00	\$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 Positions Full-Time ; 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	Utility	
20	General Government	6.00	\$40,600.00	\$103,500.00	\$144,100.00	\$144,100.00										
21	Land Use Administration	1.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00										
22	Uniform Construction Code	1.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00										
23	Insurance	0.00%	\$0.00	\$14,200.00	\$14,200.00	\$14,200.00										
25	Public Safety	0.00%	\$0.00	\$60,000.00	\$57,400.00	\$57,400.00										
26	Public Works	-4.33%	(\$2,600.00)	\$74,200.00	\$81,200.00	\$81,200.00										
27	Health and Human Services	9.43%	\$7,000.00	\$7,000.00	\$20,650.00	\$20,650.00										
28	Parks and Recreation	-0.48%	(\$1,000.00)	\$20,750.00	\$3,950.00	\$3,950.00										
29	Education (Excluding Library)	0.00%	\$0.00	\$3,950.00	\$0.00	\$0.00										
30	Unassigned	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
31	Utilities and Bulk Purchases	0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00										
32	Landfill / Solid Waste Disposal	-100.00%	(\$880.20)	\$880.20	\$0.00	\$0.00										
35	Contingency	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00										
36	Statutory Expenditures	1.20%	\$116.00	\$9,765.00	\$9,765.00	\$9,765.00										
37	Judgements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
42	Shared Services	1.92%	\$800.00	\$41,600.00	\$42,400.00	\$42,400.00										
43	Court and Public Defender	0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00										
44	Capital	-34.91%	(\$96,000.00)	\$275,000.00	\$179,000.00	\$94,000.00										
45	Debt	#DIV/0!	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00										
46	Deferred Charges	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00										
48	Debt - Type 1 School District	#DIV/0!	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00										
50	Reserve for Unallocated Taxes	0.00%	\$0.00	\$233,023.00	\$238,000.00	\$238,000.00										
55	Surplus General Budget	2.14%	\$4,977.00	\$993,723.20	\$951,166.00	\$866,166.00		\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	0.00%	(\$12,587.20)	\$993,723.20	\$951,166.00	\$866,166.00		\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				We are advised that the amount of the Energy Receipts Tax are in the eyes of the State, a matter of discretion and thus this amount cannot be considered secure from year to year.	\$65,836.00	
X				Similarly, we would be prudent to not depend on the annual recycling grant.	\$850.20	Application is pending. No notice of award yet but should come soon.
		X		Appropriation (Engineering) Originally appropriated in 2016.	\$40,000.00	Elevated level pending completion of Roadway improvement projects and FEMA home elevation and relocation projects.
		X		Appropriation (Capital Improvement Fund) Originally appropriated in 2016.	\$94,000.00	One time appropriation to accompany roadway grants (Anne St & Beardslee) parking lot repair & resurfacing and removal of storm damaged trees and removal of dead limbs.

## 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	11	\$322,600.00	0.61%	15A			0.00%
2	153	\$48,479,400.00	92.05%	15B			0.00%
3A/3B	4	\$33,100.00	0.06%	15C	21	\$9,038,400.00	53.71%
4A	10	\$3,830,400.00	7.27%	15D	4	\$6,949,700.00	41.30%
4B	0		0.00%	15E			0.00%
4C	0		0.00%	15F	4	\$840,800.00	5.00%
5A/5B	0		0.00%				
6A/6B	0		0.00%				
<b>Total</b>	<b>178</b>	<b>\$52,665,500.00</b>	<b>100.00%</b>	<b>Total</b>	<b>29</b>	<b>\$16,828,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
100.00%				Non-Exempt Properties			
Equalized Valuation, Taxable Properties				31.95%			
\$52,665,500.00							
Total # of property tax appeals filed in 2016				County Tax Board			
0.00				0.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				State Tax Court			
0.00				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
0.00							
Amount paid out by municipality for tax appeals in 2016				\$0.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
G			
I			
J			
K			
L			
N			
O			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

2016 Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					2016 Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					2016 Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					2016 Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
<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>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>					<b>Total Long Term Exemptions - 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
<b>Governing Body</b>			0.00					
Supervisory Staff (Department Heads & Managers)		4.00	40,000.00	\$40,000.00		\$3,455.00		\$4,000.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		4.00	21,200.00	\$21,200.00		\$1,271.00		\$1,000.00
<b>Totals</b>	0.00	8.00	61,200.00	\$61,200.00	\$0.00	\$4,726.00	\$0.00	\$5,000.00

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

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			\$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
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>			<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</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)?**

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

NO
NO

# USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2016</b>			\$0.00		
<b>Total Funds Appropriated in 2017</b>			\$0.00		

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

	Gross Debt		Deductions		Net Debt		Current Year Budget				2018 Budget				2019 Budget				All Additional Future Years' Budgets			
Local School Debt						\$0.00																
Regional School Debt						\$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						\$0.00																
Notes Outstanding						\$0.00																
Bonds Outstanding						\$0.00																
Loans and Other Debt						\$0.00																
<b>Total (Current Year)</b>						\$0.00																
Population (2010 census)						410																
Per Capita Gross Debt						\$0.00																
Per Capita Net Debt						\$0.00																
3 Yr. Average Property Valuation						\$52,764,450.67																
Net Debt as % of 3 Year Avg Property Valuation						0.00%																

  

Description	Debt Not Listed Above			
	Total Guarantees - Governmental	Total Guarantees - Other	Total Capital/Equipment Leases	Total Other

  

Total Principal	Debt Not Listed Above			
	Total Guarantees - Governmental	Total Guarantees - Other	Total Capital/Equipment Leases	Total Other
\$0.00				
\$0.00				
0.00%				

  

Total Interest	Debt Not Listed Above			
	Total Guarantees - Governmental	Total Guarantees - Other	Total Capital/Equipment Leases	Total Other
\$0.00				
\$0.00				
0.00%				

  

Bond Rating	Debt Not Listed Above		
	Moody's	Standard & Poors	Fitch

  

Year of Last Rating	Debt Not Listed Above			
	Moody's	Standard & Poors	Fitch	Rating

  

**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
Receiving	Franklin Township	Police Patrols				\$42,400.00
Receiving	Franklin Township	Municipal Court				\$5,000.00
Receiving	Franklin Township	Animal Control				\$2,500.00
Receiving	Hillsborough Township	Local Health Services				\$18,000.00
Receiving	Branchburg Township	Leaf Removal Services				\$4,500.00
Receiving	Somerset County	Recycling Services				\$3,920.00
Receiving	Somerset County	Engineering Services				\$10,000.00
Receiving	Somerset County	Roadway, Curb & Catch Basin repairs.				\$2,500.00
Receiving	Somerset County	Snow Plowing & Salting				\$12,500.00



**USER FRIENDLY BUDGET SECTION - Notes**

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