

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.411	\$5,690,279.02	17.80%	\$1,231.91	Municipal Purpose Tax	ACTUAL	\$5,594,281.58
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$138,376.07	0.43%	\$29.97	Municipal Open Space	ACTUAL	\$137,886.99
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.061	\$14,687,624.00	45.95%	\$3,180.18	Local School District	ESTIMATED	\$14,981,376.48
Regional School District	0.430	\$5,955,513.00	18.63%	\$1,288.86	Regional School District	ESTIMATED	\$6,074,623.26
County Purposes	0.328	\$4,532,191.62	14.18%	\$983.13	County Purposes	ESTIMATED	\$4,622,835.45
County Library	0.031	\$418,801.06	1.31%	\$92.92	County Library	ESTIMATED	\$427,177.08
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.039	\$540,193.23	1.69%	\$116.90	County Open Space	ESTIMATED	\$550,997.09
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.310	\$31,962,978.00	100.00%	\$6,923.86	Total ESTIMATED amount to be raised by taxes		\$32,389,177.93
Total Taxable Valuation as of October 1, 2017 <u>\$1,378,869,924.00</u>					Revenue Anticipated, Excluding Tax Levy <u>3,133,710.00</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,248,229.65</u>		
Current Year Average Residential Assessment <u>\$299,734.00</u>					Total Non-Municipal Tax Levy <u>\$26,794,896.35</u>		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT <u>\$31,909,416.00</u>		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT) <u>\$502,382.88</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$32,411,798.88</u>		
0.411	0.406	-1.22%			% of Tax Collections used to Calculate RUT <u>98.45%</u>		
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$5,690,279.02	\$5,594,281.58	-1.69%	(\$95,997.44)		Total Tax Revenue, Collections CY 2017 <u>31,459,414.38</u>		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2017 <u>32,029,478.70</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2017 <u>98.22%</u>		
\$1,231.91	\$1,216.92	-1.22%	(\$14.99)		Delinquent Taxes - December 31, 2017 <u>\$570,064.32</u>		

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	0.00%	\$0.00	\$307,500.00	\$307,500.00	\$307,500.00							
08	Local Revenue	10.54%	\$34,125.00	\$323,875.00	\$358,000.00	\$358,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,283,043.00	\$1,283,043.00	\$1,283,043.00							
08	Uniform Construction Code Fees	20.12%	\$51,900.00	\$258,000.00	\$309,900.00	\$309,900.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-94.08%	(\$162,082.00)	\$172,282.00	\$10,200.00	\$10,200.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-76.17%	(\$73,218.56)	\$96,130.98	\$22,912.42	\$22,912.42							
08	Other Special Items	48.79%	\$208,241.00	\$426,826.00	\$635,067.00	\$635,067.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$230,000.00	\$230,000.00	\$230,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.69%	(\$95,997.44)	\$5,690,279.02	\$5,594,281.58	\$5,594,281.58							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.35%	(\$489.08)	\$138,376.07	\$137,886.99	\$137,886.99							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.42%	(\$37,521.08)	\$8,926,312.07	\$8,888,790.99	\$8,888,790.99	\$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		% 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	5.00	10.00	11.66%	\$73,916.00	\$633,659.00	\$707,575.00	\$707,575.00								
21	Land-Use Administration	1.00	1.00	2.26%	\$728.00	\$32,242.00	\$32,970.00	\$32,970.00								
22	Uniform Construction Code	1.00	2.00	4.02%	\$6,225.00	\$154,725.00	\$160,950.00	\$160,950.00								
23	Insurance	0.00	0.00	0.20%	\$2,000.00	\$996,500.00	\$998,500.00	\$998,500.00								
25	Public Safety	23.00	10.00	4.71%	\$99,576.00	\$2,112,958.00	\$2,212,534.00	\$2,202,534.00	\$10,000.00							
26	Public Works	13.00	0.00	4.28%	\$45,045.42	\$1,052,062.00	\$1,097,107.42	\$1,084,195.00	\$12,912.42							
27	Health and Human Services			0.00%	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00								
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			50.00%	\$1,000.00	\$2,000.00	\$3,000.00	\$3,000.00								
31	Utilities and Bulk Purchases			7.07%	\$57,820.00	\$818,280.00	\$876,100.00	\$876,100.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.62%	\$43,321.23	\$771,332.00	\$814,653.23	\$814,653.23								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	3.00	1.99%	\$2,844.00	\$143,150.00	\$145,994.00	\$145,994.00								
44	Capital			-70.06%	(\$550,000.00)	\$785,000.00	\$235,000.00	\$235,000.00								
45	Debt			32.82%	\$237,829.00	\$724,617.00	\$962,446.00	\$962,446.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.36%	\$38,794.33	\$463,880.02	\$502,674.35	\$502,674.35								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	45.00	26.00	0.68%	\$59,098.98	\$8,691,805.02	\$8,750,904.00	\$8,727,991.58	\$22,912.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Surplus Anticipated	\$307,500.00	such revenue may not be available at December 31, 2018 for appropriation in 2019 budget
X					Capital Surplus	\$40,000.00	such revenue is anticipated to be a one-time revenue

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	128	\$12,629,500.00	0.92%	15A Public Schools	3	\$14,821,400.00	13.51%
2 Residential	3,718	\$1,114,412,500.00	80.82%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	158	\$22,624,240.00	1.64%	15C Public Property	87	\$48,697,800.00	44.40%
4A Commercial	141	\$132,281,700.00	9.59%	15D Church and Charities	38	\$27,055,900.00	24.67%
4B Industrial	15	\$65,927,600.00	4.78%	15E Cemeteries & Graveyards	2	\$806,100.00	0.73%
4C Apartments	8	\$29,091,200.00	2.11%	15F Other Exempt	38	\$18,299,800.00	16.68%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$1,903,184.00	0.14%				
Total	4,169	\$1,378,869,924.00	100.00%	Total	168	\$109,681,000.00	100.00%
Average Ratio (%), Assessed to True Value				101.76%			
Equalized Valuation, Taxable Properties				\$1,355,021,544.81			
Total # of property tax appeals filed in 2017				County Tax Board	87.00		
				State Tax Court	1.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 7.95%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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				
Total 5 Yr Exemptions/Abatements	0	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	23,881.12	\$20,250.00		\$1,782.00		\$1,849.12
Supervisory Staff (Department Heads & Managers)	7.00	3.00	709,167.22	\$548,843.52		\$58,156.03	\$67,054.80	\$35,112.87
Police Officers (Including Superior Officers)	21.00	1.00	2,664,100.83	\$1,667,593.00	\$148,734.00	\$401,917.00	\$308,344.00	\$137,512.83
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	9.00	1,090,278.92	\$677,585.96		\$77,228.55	\$276,300.40	\$59,164.01
All Other Non-Union Employees not listed above	2.00	8.00	326,405.14	\$234,173.52		\$22,069.65	\$51,800.80	\$18,361.17
Totals	45.00	26.00	4,813,833.23	\$3,148,446.00	\$148,734.00	\$561,153.23	\$703,500.00	\$252,000.00

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

	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	8.00	\$10,398.00	\$83,184.00	8.00	\$10,948.00	\$87,584.00
Parent & Child	4.00	\$19,254.00	\$77,016.00	4.00	\$18,568.00	\$74,272.00
Employee & Spouse (or Partner)	4.00	\$23,808.00	\$95,232.00	6.00	\$23,266.00	\$139,596.00
Family	17.00	\$30,892.24	\$525,168.08	19.00	\$29,562.00	\$561,678.00
Employee Cost Sharing Contribution (enter as negative -)			(\$158,523.07)			(\$163,128.84)
Subtotal	33.00		\$622,077.01	37.00		\$700,001.16
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			\$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
GRAND TOTAL	33.00		\$622,077.01	37.00		\$700,001.16

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
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administration	571.77	\$101,067.00			X
AFSCME	1205.69	\$148,913.45	X		
Police	2722.33	\$533,893.58	X		
Totals	4499.79	\$783,874.03			
Total Funds Reserved as of end of 2017		\$1,000.00			
Total Funds Appropriated in 2018		\$1,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt	Current Year			
				Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$7,175,000.00	\$7,175,000.00	\$0.00				
Regional School Debt	\$3,922,485.99	\$3,922,485.99	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$6,447,000.00		\$6,447,000.00				
Notes Outstanding	\$2,681,566.00	\$170,649.86	\$2,510,916.14				
Bonds Outstanding	\$1,900,000.00		\$1,900,000.00				
Loans and Other Debt	\$414,526.08		\$414,526.08				
Total (Current Year)	\$22,540,578.07	\$11,268,135.85	\$11,272,442.22				
Population (2010 census)	12,559						
Per Capita Gross Debt	\$1,794.77						
Per Capita Net Debt	\$897.56						
3 Yr. Average Property Valuation		\$298,220.25					
Net Debt as % of 3 Year Avg Property Valuation		3779.91%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$105,000.00						
Bond Anticipation Notes - Interest	\$60,336.00						
Bonds - Principal	\$454,000.00	\$310,000.00	\$315,000.00	\$5,368,000.00			
Bonds - Interest	\$203,644.00	\$190,959.00	\$182,884.00	\$1,903,854.00			
Loans & Other Debt - Principal	\$124,853.00	\$130,825.00	\$128,394.00	\$134,326.00			
Loans & Other Debt - Interest	\$14,613.00	\$11,113.00	\$7,363.00	\$3,800.00			
Total	\$962,446.00	\$642,897.00	\$633,641.00	\$7,409,980.00			
Total Principal	\$683,853.00	\$440,825.00	\$443,394.00	\$5,502,326.00			
Total Interest	\$278,593.00	\$202,072.00	\$190,247.00	\$1,907,654.00			
% of Total Current Year Budget	11.00%						
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		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	Hainesport Township	Vehicle Shared Services	Maintenance Garage-Hourly Rate	1/1/2018	12/31/2018	\$60.00
Providing	Mt Holly Fire District	Vehicle Shared Services	Maintenance Garage-Hourly Rate	1/1/2018	12/31/2018	\$60.00
Providing	Mt Holly Township	Vehicle Shared Services	Maintenance Garage-Hourly Rate	1/1/2018	12/31/2018	\$60.00
Providing	Medford Lakes Township	Vehicle Shared Services	Maintenance Garage-Hourly Rate	1/1/2018	12/31/2018	\$60.00
Providing	Westampton Twp Police Dept	Vehicle Shared Services	Maintenance Garage-Hourly Rate	1/1/2018	12/31/2018	\$60.00
Providing	Lumberton Twp BOE	Crossing Guard	Crossing Guard Provided	1/1/2018	12/31/2018	\$10,181.00
Providing	Burl Co Special Service School	Police Officer	Police Officer At School	1/1/2018	12/31/2018	\$152,000.00
Providing	Lumberton Twp BOE SRO	Police Officer	Police Officer At School	1/1/2018	12/31/2018	\$0.00
Providing	Lumberton Twp BOE	Fueling Services	Rate for Fuel Received based on Cost	1/1/2018	12/31/2018	Varies
Providing	Lumberton EMS	Fueling Services	Rate for Fuel Received based on Cost	1/1/2018	12/31/2018	Varies
Providing	Mt Holly Township	Fueling Services	Rate for Fuel Received based on Cost	1/1/2018	12/31/2018	Varies
Providing	Southampton Township	Fueling Services	Rate for Fuel Received based on Cost	1/1/2018	12/31/2018	Varies
Providing	Westampton Twp	Fueling Services	Rate for Fuel Received based on Cost	1/1/2018	12/31/2018	Varies

