



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

**2015 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.540	\$6,265,603.00	16.88%	\$1,303.56
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$347,896.00	0.94%	\$72.42
Fire Districts (avg. rate/total levies)	0.205	\$2,362,488.00	6.36%	\$494.87
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.000	\$0.00	0.00%	\$0.00
Regional School District	1.978	\$22,945,978.00	61.80%	\$4,774.89
County Purposes	0.370	\$4,290,531.00	11.56%	\$893.18
County Library	0.035	\$399,697.00	1.08%	\$84.49
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.045	\$514,326.00	1.39%	\$108.63
Other County Levies (total)	0.000		0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.203</b>	<b>\$37,126,519.00</b>	<b>100.00%</b>	<b>\$7,732.04</b>

Total Taxable Valuation as of October 1, 2015 \$1,160,103,244.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$241,400.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.540	0.540	0.00%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,265,603.00	\$6,274,511.00	0.14%	\$8,908.00

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,303.56	\$1,303.56	0.00%	\$0.00

Sheet UFB-1

**Current Year 2016 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,274,511.00
Municipal Library		\$0.00
Municipal Open Space	ACTUAL	\$348,031.00
Fire Districts (total levies)	ACTUAL	\$2,609,792.00
Other Special Districts (total levies)		\$0.00
Local School District		\$0.00
Regional School District	ESTIMATED	\$23,404,898.00
County Purposes	ESTIMATED	\$4,376,342.00
County Library	ESTIMATED	\$407,690.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$524,613.00
Other County Levies (total)		\$0.00
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$37,945,877.00</b>

Revenue Anticipated, Excluding Tax Levy	6,020,295.00
Budget Appropriations, before Reserve for Uncollected Taxes	11,467,585.00
Total Non-Municipal Tax Levy	\$31,671,366.00
Amount to be Raised by Taxes - Before RUT	\$37,118,656.00
Reserve for Uncollected Taxes (RUT)	\$827,220.10
Total Amount to be Raised by Taxes	\$37,945,876.10

% of Tax Collections used to Calculate RUT 97.82%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 yr avg

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	36,517,398.26
Total Tax Levy, CY 2015	37,418,377.58
% of Taxes Collected, CY 2015	97.59%
Delinquent Taxes - December 31, 2015	\$859,720.37

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	-0.81%	(\$11,308.00)	\$1,393,500.00	\$1,382,192.00	\$1,250,000.00	\$132,192.00						
08	Local Revenue	0.97%	\$9,196.00	\$949,338.00	\$958,534.00	\$951,094.00	\$7,440.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$894,032.00	\$894,032.00	\$894,032.00							
08	Uniform Construction Code Fees	-47.86%	(\$368,059.00)	\$769,059.00	\$401,000.00	\$401,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	15.04%	\$24,951.00	\$165,849.00	\$190,800.00	\$190,800.00							
08	Additional Revenue Offset by Appropriations	-0.14%	(\$588.00)	\$410,588.00	\$410,000.00	\$410,000.00							
10	Public and Private Revenue	-38.25%	(\$34,343.00)	\$89,782.00	\$55,439.00	\$55,439.00							
08	Other Special Items	9.76%	\$117,558.00	\$1,203,873.00	\$1,321,431.00	\$1,321,431.00							
15	Receipts from Delinquent Taxes	60.56%	\$207,453.00	\$342,547.00	\$550,000.00	\$550,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	5.20%	\$310,082.00	\$5,964,428.00	\$6,274,510.00	\$6,274,510.00	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
54	Open Space Levy Tax	0.04%	\$135.00	\$347,896.00	\$348,031.00	\$0.00	\$348,031.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	<b>Total</b>	<b>2.04%</b>	<b>\$255,077.00</b>	<b>\$12,530,892.00</b>	<b>\$12,785,969.00</b>	<b>\$12,298,306.00</b>	<b>\$487,663.00</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>

**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	6.00	31.32%	\$398,906.00	\$1,273,549.00	\$1,672,455.00	\$1,672,455.00								
21	Land-Use Administration			-16.41%	(\$2,100.00)	\$12,800.00	\$10,700.00	\$10,700.00								
22	Uniform Construction Code	2.00	2.00	19.23%	\$63,863.00	\$332,087.00	\$395,950.00	\$395,950.00								
23	Insurance			5.57%	\$68,884.00	\$1,236,169.00	\$1,305,053.00	\$1,305,053.00								
25	Public Safety	28.00	4.00	-3.11%	(\$77,585.00)	\$2,495,908.00	\$2,418,323.00	\$2,415,802.00	\$2,521.00							
26	Public Works	16.00		1.08%	\$11,316.00	\$1,046,433.00	\$1,057,749.00	\$1,043,635.00	\$14,114.00							
27	Health and Human Services			-21.76%	(\$925.00)	\$4,250.00	\$3,325.00	\$3,325.00								
28	Parks and Recreation			162.31%	\$165,375.00	\$101,888.00	\$267,263.00	\$55,600.00	\$187,663.00							
29	Education (including Library)			0.00%	\$0.00	\$29,608.00	\$29,608.00	\$29,608.00	\$29,608.00							
30	Unclassified			-49.81%	(\$19,875.00)	\$39,900.00	\$20,025.00	\$20,025.00								
31	Utilities and Bulk Purchases			-4.87%	(\$23,700.00)	\$486,750.00	\$463,050.00	\$463,050.00								
32	Landfill / Solid Waste Disposal			-6.53%	(\$33,700.00)	\$516,400.00	\$482,700.00	\$482,700.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			15.36%	\$133,228.00	\$867,470.00	\$1,000,698.00	\$1,000,698.00								
37	Judgements			117900.00%	\$29,475.00	\$25.00	\$29,500.00	\$29,500.00								
42	Shared Services	4.00	20.00	6.17%	\$33,740.00	\$547,230.00	\$580,970.00	\$580,970.00								
43	Court and Public Defender	5.00	0.00	5.14%	\$16,563.00	\$322,012.00	\$338,575.00	\$338,575.00								
44	Capital			3483.33%	\$522,500.00	\$15,000.00	\$537,500.00	\$237,500.00	\$300,000.00							
45	Debt			-39.10%	(\$863,570.00)	\$2,208,875.00	\$1,345,305.00	\$1,345,305.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			128.44%	\$465,104.00	\$362,116.00	\$827,220.00	\$827,220.00								
55	Surplus General Budget			-100.00%	\$11,898,470.00	(\$11,898,470.00)	\$0.00									
	<b>Total</b>	<b>63.00</b>	<b>32.00</b>	<b>#DIV/0!</b>	<b>\$12,785,969.00</b>	<b>\$0.00</b>	<b>\$12,785,969.00</b>	<b>\$12,228,063.00</b>	<b>\$70,243.00</b>	<b>\$487,663.00</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>

### 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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
	X				Tax Appeals	\$370,000.00	Result of revaluation and specific properties settled and expected to settle in 2016. Last year of expected high appeals
X					Surplus	\$1,250,000.00	500,000 fund balance result of one time excess construction code revenue. Surplus to fund increase in reserve for delinquent taxes resulting from a decrease in percentage of collections.

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	147	\$34,563,000.00	2.98%	15A Public Schools	4	\$59,530,500.00	20.82%
2 Residential	3,548	\$856,370,143.00	73.76%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	27	\$3,493,000.00	0.30%	15C Public Property	108	\$115,803,235.00	40.50%
4A Commercial	196	\$195,968,230.00	16.88%	15D Church and Charities	10	\$15,647,200.00	5.47%
4B Industrial	21	\$31,785,689.00	2.74%	15E Cemeteries & Graveyards	3	\$1,355,800.00	0.47%
4C Apartments	8	\$34,707,800.00	2.99%	15F Other Exempt	46	\$93,614,902.00	32.74%
5A/5B Railroad	9	\$550,000.00	0.05%				
6A/6B Business Personal Property	2	\$3,580,604.00	0.31%				
<b>Total</b>	<b>3,958</b>	<b>\$1,161,018,466.00</b>	<b>100.00%</b>	<b>Total</b>	<b>171</b>	<b>\$285,951,637.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				89.80%			
Equalized Valuation, Taxable Properties				\$1,292,893,614.70			
Total # of property tax appeals filed in 2015				County Tax Board 41.00			
				State Tax Court 11.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				9.00			
Number of pending property tax appeals in State Tax Court				12.00			
Amount paid out by municipality for tax appeals in 2015				\$442,196.87			
				Percentage of Exempt vs. Non-Exempt Properties 24.63%			

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	3	\$601,219.00	\$43,145,502.00	\$1,381,761.00
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>3</b>	<b>601,219.00</b>	<b>43,145,502.00</b>	<b>1,381,761.00</b>

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
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	
Bordentown Affordable Housing	Aff. Housing	\$48,952.00	\$13,497,100.00	\$432,042.00																
Waterfront	Comm./Indust.	\$143,846.00	\$7,200,000.00	\$230,472.00																
Kjohnson Urban Renewal	Comm./Indust.	\$408,421.00	\$22,448,402.00	\$719,247.00																
<b>Total Long Term Exemptions - Column Total</b>		601,219.00	43,145,502.00	1,381,761.00	<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>Mark "X" if Grand Total</b>	<b>X</b>																			
					<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$601,219.00	\$43,145,502.00	\$1,381,761.00											

**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	0.00	5.00	21,800.61	\$20,157.75	\$0.00	\$0.00	\$0.00	\$1,642.86
Supervisory Staff (Department Heads & Managers)	8.00	0.00	986,378.15	\$722,800.42	\$0.00	\$90,060.93	\$114,608.56	\$58,908.23
Police Officers (Including Superior Officers)	24.00	0.00	3,503,735.02	\$2,288,600.40	\$40,000.00	\$587,483.72	\$401,129.96	\$186,520.93
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	10.00	0.00	701,967.70	\$448,036.08	\$18,330.68	\$55,825.30	\$143,260.70	\$36,514.94
All Other Non-Union Employees not listed above	21.00	22.00	1,439,511.55	\$991,599.67	\$0.00	\$123,553.32	\$243,543.19	\$80,815.37
<b>Totals</b>	<b>63.00</b>	<b>27.00</b>	<b>6,653,393.02</b>	<b>\$4,471,194.32</b>	<b>\$58,330.68</b>	<b>\$856,923.27</b>	<b>\$902,542.41</b>	<b>\$364,402.34</b>

Is the Local Government required to comply with NJSA 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**

	<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	15.00	\$11,682.00	\$175,230.00	17.00	\$11,336.00	\$192,712.00
Parent & Child	2.00	\$378.00	\$756.00	3.00	\$16,384.00	\$49,152.00
Employee & Spouse (or Partner)	9.00	\$26,543.00	\$238,887.00	10.00	\$24,606.00	\$246,060.00
Family	19.00	\$35,902.00	\$682,138.00	17.00	\$27,927.00	\$474,759.00
Employee Cost Sharing Contribution (enter as negative - )			(\$194,306.00)			(\$170,310.00)
<b>Subtotal</b>	<b>45.00</b>		<b>\$902,705.00</b>	<b>47.00</b>		<b>\$792,373.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<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			\$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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>45.00</b>		<b>\$902,705.00</b>	<b>47.00</b>		<b>\$792,373.00</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)?**

**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	344.45	\$24,395.17		X	X
Public Works	135.00	\$9,057.41	X		
EMS/Public Safety/Hourly Employees	3178.38	\$218,903.95	X		X
<b>Totals</b>	3657.83	\$252,356.53			
<b>Total Funds Reserved as of end of 2015</b>					
<b>Total Funds Appropriated in 2016</b>					

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$27,000.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$7,130.00		
0			\$0.00	Bonds - Principal	\$835,000.00	\$880,000.00	\$895,000.00
0			\$0.00	Bonds - Interest	\$472,675.00	\$448,000.00	\$421,825.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$1,341,805.00</b>	<b>\$1,328,000.00</b>	<b>\$1,316,825.00</b>
Debt Authorized	\$7,730,405.00	\$2,962,161.79	\$4,768,243.21	Total Principal	\$862,000.00	\$880,000.00	\$895,000.00
Notes Outstanding	\$1,450,000.00		\$1,450,000.00	Total Interest	\$479,805.00	\$448,000.00	\$421,825.00
Bonds Outstanding	\$13,895,000.00		\$13,895,000.00	% of Total Current Year Budget	10.49%		
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$23,075,405.00</b>	<b>\$2,962,161.79</b>	<b>\$20,113,243.21</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)	<u>11,367</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
Per Capita Gross Debt	<u>\$2,030.03</u>			Rating		AA	
Per Capita Net Debt	<u>\$1,769.44</u>			Year of Last Rating		2013	
3 Yr. Average Property Valuation		<u>\$1,294,977,976.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.55%</u>		<b>Mark "X" if Municipality has no bond rating</b>			





**USER FRIENDLY BUDGET SECTION - Notes**

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