



<b>MUNICIPALITY:</b> 1920 Stillwater Township - County of Sussex		Introduced	
<b>Municode:</b> 1920	<b>Filename:</b> 1920_fbi_2016.xlsm		
<b>Website:</b> www.stillwatertwp.com			
<b>Phone Number:</b>	973-383-9484		
<b>Mailing Address:</b>	964 Stillwater Road		
<a href="#">Email the UFB if not using Outlook</a>	<b>Municipality:</b> Newton	<b>State:</b> NJ	<b>Zip:</b> 07860

[illegible]

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

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

	<b><u>Calendar Year</u></b>	<b><u>Calendar Year</u></b>	<b><u>% of</u></b>	<b><u>Avg Residential</u></b>
	<b><u>Tax Rate</u></b>	<b><u>Tax Levy</u></b>	<b><u>Total Levy</u></b>	<b><u>Taxpayer Impact</u></b>
Municipal Purpose Tax	0.492	\$1,991,440.50	16.77%	\$1,006.07
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.003	\$12,470.00	0.11%	\$6.13
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.996	\$4,030,426.00	33.94%	\$2,036.69
Regional School District	0.873	\$3,532,444.00	29.75%	\$1,785.17
County Purposes	0.529	\$2,136,781.56	17.99%	\$1,081.73
County Library	0.029	\$115,485.38	0.97%	\$59.30
County Board of Health	0.012	\$45,368.41	0.38%	\$24.54
County Open Space	0.002	\$10,326.79	0.09%	\$4.09
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.936</b>	<b>\$11,874,742.64</b>	<b>100.00%</b>	<b>\$6,003.73</b>

Total Taxable Valuation as of	October 1, 2015	\$404,975,204.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$204,486.67

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.492	0.497	1.02%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,991,440.50	\$2,010,782.00	0.97%	\$19,341.50

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,006.07	\$1,016.30	1.02%	\$10.22

**Sheet UFB-1**

**Current Year 2016 Budget**

<b><u>Taxes</u></b>	<b><u>Actual/Estimated</u></b>	<b><u>Tax Levy</u></b>
Municipal Purpose Tax	ESTIMATED	\$2,010,782.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$12,150.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,040,000.00
Regional School District	ESTIMATED	\$3,575,000.00
County Purposes	ESTIMATED	\$2,176,395.81
County Library	ESTIMATED	\$116,795.09
County Board of Health	ESTIMATED	\$46,275.78
County Open Space	ESTIMATED	\$10,533.33
Other County Levies (total)		

<b>Total ESTIMATED amount to be raised by taxes</b>	<b>\$11,987,932.00</b>
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Revenue Anticipated, Excluding Tax Levy	1,618,344.57
Budget Appropriations, before Reserve for Uncollected Taxes	2,829,126.09
Total Non-Municipal Tax Levy	\$9,977,150.00
Amount to be Raised by Taxes - Before RUT	\$11,187,931.52
Reserve for Uncollected Taxes (RUT)	\$800,000.00
Total Amount to be Raised by Taxes	\$11,987,931.52

% of Tax Collections used to Calculate RUT	93.33%
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If % used exceeds the actual collection % then reference the statutory exception used	
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**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	11,591,586.90
Total Tax Levy, CY 2015	11,997,732.02
% of Taxes Collected, CY 2015	96.61%

Delinquent Taxes - December 31, 2015	\$332,634.91
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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	7.56%	\$49,130.00	\$650,000.00	\$699,130.00	\$699,130.00							
08	Local Revenue	-25.70%	(\$54,207.13)	\$210,907.13	\$156,700.00	\$156,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$342,003.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-23.67%	(\$15,502.00)	\$65,502.00	\$50,000.00	\$50,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	348.29%	\$66,240.17	\$19,018.88	\$85,259.05	\$85,259.05							
08	Other Special Items	#DIV/0!	\$35,252.52	\$0.00	\$35,252.52	\$35,252.52							
15	Receipts from Delinquent Taxes	-11.33%	(\$31,949.41)	\$281,949.41	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-16.44%	(\$395,670.71)	\$2,406,452.23	\$2,010,781.52	\$2,010,781.52							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	-2.66%	(\$332.16)	\$12,482.16	\$12,150.00	\$12,150.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-8.70%	(\$347,038.72)	\$3,988,314.81	\$3,641,276.09	\$3,641,276.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	7.56%	\$49,130.00	\$650,000.00	\$699,130.00	\$699,130.00							
08	Local Revenue	-25.70%	(\$54,207.13)	\$210,907.13	\$156,700.00	\$156,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$342,003.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-23.67%	(\$15,502.00)	\$65,502.00	\$50,000.00	\$50,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
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08	Other Special Items	#DIV/0!	\$35,252.52	\$0.00	\$35,252.52	\$35,252.52							
15	Receipts from Delinquent Taxes	-11.33%	(\$31,949.41)	\$281,949.41	\$250,000.00	\$250,000.00							
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07	Local Tax for Municipal Purposes	-16.44%	(\$395,670.71)	\$2,406,452.23	\$2,010,781.52	\$2,010,781.52							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	-2.66%	(\$332.16)	\$12,482.16	\$12,150.00	\$0.00	\$12,150.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-8.70%	(\$347,038.72)	\$3,988,314.81	\$3,641,276.09	\$3,629,126.09	\$12,150.00	\$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	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
20	General Government	1.85	11.00	3.18%	\$13,975.50	\$439,578.00	\$453,553.50	\$453,553.50								
21	Land-Use Administration	0.11	2.00	1.46%	\$939.00	\$64,341.00	\$65,280.00	\$65,280.00								
22	Uniform Construction Code	0.00	4.00	3.13%	\$1,122.00	\$35,819.00	\$36,941.00	\$36,941.00								
23	Insurance	0.00	0.00	2.13%	\$8,493.00	\$399,489.00	\$407,982.00	\$407,982.00								
25	Public Safety	0.00	2.00	-24.58%	(\$32,916.83)	\$133,938.88	\$101,022.05	\$97,133.00	\$3,889.05							
26	Public Works	6.00	5.00	15.74%	\$111,351.00	\$707,612.00	\$818,963.00	\$818,963.00								
27	Health and Human Services	0.04	1.00	213.27%	\$42,678.00	\$20,011.00	\$62,689.00	\$23,319.00	\$39,370.00							
28	Parks and Recreation	0.00	1.00	23.61%	\$4,987.00	\$21,123.00	\$26,110.00	\$26,110.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	17.53%	\$25,138.00	\$143,362.00	\$168,500.00	\$167,000.00	\$1,500.00							
31	Utilities and Bulk Purchases	0.00	0.00	-7.14%	(\$6,710.00)	\$94,010.00	\$87,300.00	\$87,300.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	-5.19%	(\$8,463.00)	\$163,033.00	\$154,570.00	\$154,570.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	0.00	0.00	2.00%	\$775.00	\$38,760.00	\$39,535.00	\$39,535.00								
44	Capital	0.00	0.00	0.66%	\$500.00	\$76,000.00	\$76,500.00	\$36,000.00	\$40,500.00							
45	Debt	0.00	0.00	13.19%	\$33,233.04	\$251,947.50	\$285,180.54	\$285,180.54								
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	-1.23%	(\$10,000.00)	\$810,000.00	\$800,000.00	\$800,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total		8.00	26.00	5.37%	\$185,101.71	\$3,444,024.38	\$3,629,126.09	\$3,543,867.04	\$85,259.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	317	\$7,421,600.00	1.84%
2 Residential	1,681	\$343,742,100.00	85.01%
3A/3B Farm	396	\$39,145,800.00	9.68%
4A Commercial	44	\$13,730,500.00	3.40%
4B Industrial	1	\$324,700.00	0.08%
4C Apartments	0		0.00%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	2,439	\$404,364,700.00	100.00%
Average Ratio (%), Assessed to True Value		92.67%	
Equalized Valuation, Taxable Properties		\$436,349,088.16	
Total # of property tax appeals filed in 2015		County Tax Board	23.00
		State Tax Court	1.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		0.00	
Amount paid out by municipality for tax appeals in 2015		\$21,770.27	

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,280,000.00	7.76%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	258	\$45,503,500.00	66.88%
15D Church and Charities	16	\$7,687,300.00	11.30%
15E Cemeteries & Graveyards	1	\$145,000.00	0.21%
15F Other Exempt	24	\$9,417,400.00	13.84%
Total	300	\$68,033,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		16.82%	

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				
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

### Long Term Tax Exemptions

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**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	21,680.71	\$20,140.00	\$0.00	\$0.00	\$0.00	\$1,540.71
Supervisory Staff (Department Heads & Managers)	2.00	4.00	276,427.96	\$221,516.00	\$0.00	\$22,079.79	\$15,886.20	\$16,945.97
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	6.00	0.00	424,037.67	\$244,441.98	\$62,600.00	\$30,015.52	\$68,280.36	\$18,699.81
All Other Non-Union Employees not listed above	0.00	17.00	164,220.68	\$146,134.37	\$0.00	\$6,907.03	\$0.00	\$11,179.28
Totals	8.00	26.00	886,367.02	\$632,232.35	\$62,600.00	\$59,002.34	\$84,166.56	\$48,365.77

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	5.00	\$11,191.34	\$55,956.70	4.00	\$10,732.68	\$42,930.72
Parent & Child	2.00	\$20,109.24	\$40,218.48	2.00	\$18,280.56	\$36,561.12
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	0.00		\$0.00	1.00	\$28,870.92	\$28,870.92
Employee Cost Sharing Contribution (enter as negative - )			(\$12,008.64)			(\$12,490.80)
Subtotal	7.00		\$84,166.54	7.00		\$95,871.96
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$6,388.56	\$19,165.68	3	\$6,092.12	\$18,276.36
Parent & Child	1	\$20,134.56	\$20,134.56	1	\$19,089.84	\$19,089.84
Employee & Spouse (or Partner)	3	\$25,255.40	\$75,766.20	3	\$26,513.16	\$79,539.48
Family	1	\$25,244.52	\$25,244.52	1	\$24,108.00	\$24,108.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	8.00		\$140,310.96	8.00		\$141,013.68
<b>GRAND TOTAL</b>	<b>15.00</b>		<b>\$224,477.50</b>	<b>15.00</b>		<b>\$236,885.64</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)?**

<b>YES</b>
<b>YES</b>

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

### UFB-9 Accumulated Absence Liability

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					\$0.00		Utility Fund - Principal							
Regional School Debt			\$317,952.04	\$317,952.04	\$0.00		Utility Fund - Interest							
Utility Fund Debt							Bond Anticipation Notes - Principal		\$265,000.00					
0					\$0.00		Bond Anticipation Notes - Interest		\$11,580.54					
0					\$0.00		Bonds - Principal							
0					\$0.00		Bonds - Interest							
0					\$0.00		Loans & Other Debt - Principal		\$8,600.00	\$8,600.00	\$8,600.00	\$34,400.00		
0					\$0.00		Loans & Other Debt - Interest							
0					\$0.00		Total		\$285,180.54	\$8,600.00	\$8,600.00	\$34,400.00		
Municipal Purposes							Total Principal		\$273,600.00	\$8,600.00	\$8,600.00	\$34,400.00		
Debt Authorized			\$285,000.00		\$285,000.00		Total Interest		\$11,580.54	\$0.00	\$0.00	\$0.00		
Notes Outstanding			\$1,528,000.00		\$1,528,000.00		% of Total Current Year Budget		7.86%					
Bonds Outstanding					\$0.00									
Loans and Other Debt					\$0.00									
Total (Current Year)			\$2,130,952.04	\$317,952.04	\$1,813,000.00									
Population (2010 census)			4,099											
Per Capita Gross Debt			\$519.87											
Per Capita Net Debt			\$442.30											
3 Yr. Average Property Valuation			\$448,484,136.33											
Net Debt as % of 3 Year Avg Property Valuation			0.40%											
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														
Year of Last Rating														
Mark "X" if Municipality has no bond rating							X							
Sheet UFB-10														



## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]