



MUNICIPALITY: 1920 Stillwater Township - County of Sussex Adopted

Website: www.stillwatertwp.com

Mailing Address:	974 Stillwater Road
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Municipality:	Newton	State:	NJ	Zip:	07860
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First Name	Middle Name	Last Name	Term Expires	Business Email
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Chief Administrative Officer

Municipal Clerk

Registered Municipal Accountant

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.497	\$2,010,781.52	16.81%	\$1,013.41
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.003	\$12,150.00	0.10%	\$6.12
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	1.007	\$4,078,123.00	34.10%	\$2,055.32
Regional School District	0.850	\$3,443,725.00	28.79%	\$1,735.59
County Purposes	0.545	\$2,206,850.94	18.45%	\$1,112.22
County Library	0.035	\$139,058.66	1.16%	\$71.44
County Board of Health	0.015	\$59,795.11	0.50%	\$30.14
County Open Space	0.003	\$10,280.19	0.09%	\$5.18
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00

Total (Calendar Year 2016 Budget)	2.954	\$11,960,764.42	100.00%	\$6,029.42
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Total Taxable Valuation as of	October 1, 2016	<u>\$405,883,677.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$204,102.27</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.497	0.500	0.70%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,010,781.52	\$2,027,346.09	0.82%	\$16,564.57

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,013.41	\$1,020.51	0.70%	\$7.10

Sheet UFB-1

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$2,027,346.09
Municipal Library		\$0.00
Municipal Open Space	ESTIMATED	\$12,158.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$4,159,685.46
Regional School District	ESTIMATED	\$3,512,599.50
County Purposes	ESTIMATED	\$2,259,821.28
County Library	ESTIMATED	\$141,839.83
County Board of Health	ESTIMATED	\$60,991.01
County Open Space	ESTIMATED	\$10,485.79
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes	\$12,184,926.97
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Revenue Anticipated, Excluding Tax Levy	1,535,779.91
Budget Appropriations, before Reserve for Uncollected Taxes	2,773,126.00
Total Non-Municipal Tax Levy	\$10,157,580.88
Amount to be Raised by Taxes - Before RUT	\$11,394,926.97
Reserve for Uncollected Taxes (RUT)	\$790,000.00
Total Amount to be Raised by Taxes	\$12,184,926.97

% of Tax Collections used to Calculate RUT	93.52%
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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 2016	11,808,189.48
Total Tax Levy, CY 2016	12,107,369.74
% of Taxes Collected, CY 2016	97.53%

Delinquent Taxes - December 31, 2016	\$227,785.08
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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	3.41%	\$23,870.00	\$699,130.00	\$723,000.00	\$723,000.00							
08	Local Revenue	-12.63%	(\$21,044.23)	\$166,572.23	\$145,528.00	\$145,528.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$342,003.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-7.48%	(\$4,044.00)	\$54,044.00	\$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	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-87.18%	(\$51,951.10)	\$59,593.14	\$7,642.04	\$7,642.04							
08	Other Special Items	63.41%	\$22,354.35	\$35,252.52	\$57,606.87	\$57,606.87							
15	Receipts from Delinquent Taxes	-38.05%	(\$128,969.93)	\$338,969.93	\$210,000.00	\$210,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-20.18%	(\$512,650.62)	\$2,539,996.71	\$2,027,346.09	\$2,027,346.09							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.30%	(\$35.99)	\$12,193.99	\$12,158.00	\$0.00	\$12,158.00						
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	-15.83%	(\$672,471.52)	\$4,247,755.52	\$3,575,284.00	\$3,563,126.00	\$12,158.00	\$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	General Government	1.85		1.36%	\$6,161.00	\$453,793.50	\$459,954.50	\$459,954.50								
21	Land-Use Administration		1.00	-2.39%	(\$1,562.00)	\$65,280.00	\$63,718.00	\$63,718.00								
22	Uniform Construction Code			4.74%	\$1,752.00	\$36,941.00	\$38,693.00	\$38,693.00								
23	Insurance			10.46%	\$42,673.00	\$407,982.00	\$450,655.00	\$450,655.00								
25	Public Safety			-23.83%	(\$34,576.86)	\$145,117.05	\$110,540.19	\$106,070.15	\$4,470.04							
26	Public Works			-12.08%	(\$101,112.43)	\$837,131.43	\$736,019.00	\$736,019.00								
27	Health and Human Services			-61.82%	(\$39,680.00)	\$64,189.00	\$24,509.00	\$21,337.00	\$3,172.00							
28	Parks and Recreation			-3.52%	(\$918.00)	\$26,110.00	\$25,192.00	\$25,192.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			9.64%	\$16,100.00	\$167,000.00	\$183,100.00	\$183,100.00								
31	Utilities and Bulk Purchases			4.59%	\$3,835.00	\$83,465.00	\$87,300.00	\$87,300.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.10%	\$14,061.00	\$154,570.00	\$168,631.00	\$168,631.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.00%	\$791.00	\$39,535.00	\$40,326.00	\$40,326.00								
44	Capital			36.11%	\$13,000.00	\$36,000.00	\$49,000.00	\$49,000.00								
45	Debt			1.86%	\$5,307.77	\$285,180.54	\$290,488.31	\$290,488.31								
46	Deferred Charges			0.00%	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.25%	(\$10,000.00)	\$800,000.00	\$790,000.00	\$790,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		1.85	1.00	-2.31%	(\$84,168.52)	\$3,647,294.52	\$3,563,126.00	\$3,555,483.96	\$7,642.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	317	\$7,482,600.00	1.85%
2 Residential	1,677	\$342,279,500.00	84.46%
3A/3B Farm	397	\$40,570,400.00	10.01%
4A Commercial	46	\$14,592,900.00	3.60%
4B Industrial	1	\$324,700.00	0.08%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad		\$0.00	0.00%
6A/6B Business Personal Property		\$0.00	0.00%
Total	2,438	\$405,250,100.00	100.00%
Average Ratio (%), Assessed to True Value		89.29%	
Equalized Valuation, Taxable Properties		\$453,858,326.80	
Total # of property tax appeals filed in 2016		County Tax Board	5.00
		State Tax Court	0.00
Number of 2016 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 2016		\$6,173.86	

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,280,000.00	7.69%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	250	\$42,230,900.00	61.52%
15D Church and Charities	44	\$18,936,100.00	27.58%
15E Cemeteries & Graveyards	1	\$145,000.00	0.21%
15F Other Exempt	8	\$2,057,600.00	3.00%
Total	304	\$68,649,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		16.94%	

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 2016 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	22,331.99	\$20,745.00	\$0.00	\$0.00	\$0.00	\$1,586.99
Supervisory Staff (Department Heads & Managers)	2.00	4.00	282,659.87	\$229,987.87	\$0.00	\$14,207.57	\$20,870.36	\$17,594.07
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	404,249.17	\$247,623.98		\$30,606.32	\$107,075.64	\$18,943.23
All Other Non-Union Employees not listed above	0.00	18.00	191,891.04	\$165,228.04	\$0.00	\$14,023.05	\$0.00	\$12,639.95
Totals	8.00	27.00	901,132.07	\$663,584.89	\$0.00	\$58,836.94	\$127,946.00	\$50,764.24

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

	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	2.00	\$11,115.96	\$22,231.92	5.00	\$11,191.34	\$55,956.70
Parent & Child	2.00	\$20,089.08	\$40,178.16	2.00	\$20,109.24	\$40,218.48
Employee & Spouse (or Partner)	2.00	\$22,445.88	\$44,891.76	0.00	\$0.00	\$0.00
Family	1.00	\$29,816.16	\$29,816.16	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$14,172.00)			(\$12,008.64)
Subtotal	7.00		\$122,946.00	7.00		\$84,166.54
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$9,196.68	\$36,786.72	3	\$6,388.56	\$19,165.68
Parent & Child	0	\$0.00	\$0.00	1	\$20,134.56	\$20,134.56
Employee & Spouse (or Partner)	3	\$27,284.28	\$81,852.84	3	\$25,255.40	\$75,766.20
Family	1	\$26,395.80	\$26,395.80	1	\$25,244.52	\$25,244.52
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$145,035.36	8.00		\$140,310.96
GRAND TOTAL	15.00		\$267,981.36	15.00		\$224,477.50

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)?

YES
YES

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		2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal				
Regional School Debt		\$266,039.08	\$266,039.08	\$0.00	Utility Fund - Interest				
					Bond Anticipation Notes - Principal	\$265,000.00			
Utility Fund Debt					Bond Anticipation Notes - Interest	\$16,888.31			
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	\$25,800.00
0				\$0.00	Loans & Other Debt - Interest				
0				\$0.00					
0				\$0.00	Total	\$290,488.31	\$8,600.00	\$8,600.00	\$25,800.00
Municipal Purposes					Total Principal	\$273,600.00	\$8,600.00	\$8,600.00	\$25,800.00
Debt Authorized		\$30,100.00	\$0.00	\$30,100.00	Total Interest	\$16,888.31	\$0.00	\$0.00	\$0.00
Notes Outstanding		\$1,906,575.00	\$57,606.87	\$1,848,968.13	% of Total Current Year Budget	8.15%			
Bonds Outstanding				\$0.00					
Loans and Other Debt				\$0.00					
Total (Current Year)		\$2,202,714.08	\$323,645.95	\$1,879,068.13					
Population (2010 census)		4,099							
Per Capita Gross Debt		\$537.38							
Per Capita Net Debt		\$458.42							
3 Yr. Average Property Valuation		\$445,423,806.33							
Net Debt as % of 3 Year Avg Property Valuation		0.42%							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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USER FRIENDLY BUDGET SECTION - Notes

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