



<b>MUNICIPALITY:</b>	1419 Mendham Township - County of Morris		Introduced	
<b>Municode:</b>	1419	<b>Filename:</b> 1419_fbi_2017.xlsm		
<b>Website:</b>	www.mendhamtownship.org			
<b>Phone Number:</b>	973-543-4555			
<b>Mailing Address:</b>	P.O. Box 520			
<a href="#">Email the UFB if not using Outlook</a>	<b>Municipality:</b>	Brookside	<b>State:</b>	NJ
			<b>Zip:</b>	07926

[illegible]

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

**2016 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.397	\$7,455,480.21	19.26%	\$3,528.21
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.023	\$431,650.00	1.12%	\$204.41
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	0.830	\$15,548,343.00	40.17%	\$7,376.36
Regional School District	0.550	\$10,321,103.00	26.67%	\$4,887.95
County Purposes	0.255	\$4,776,018.96	12.34%	\$2,266.23
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.010	\$170,358.63	0.44%	\$88.87
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00

Total (Calendar Year 2016 Budget)	2.065	\$38,702,953.80	100.00%	\$18,352.02
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Total Taxable Valuation as of	October 1, 2016	\$1,876,528,591.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$888,717.70

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.397	0.412	3.78%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,455,480.21	\$7,749,983.26	3.95%	\$294,503.05

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,528.21	\$3,661.52	3.78%	\$133.31

**Current Year 2017 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$7,749,983.26
Municipal Library		\$0.00
Municipal Open Space	ACTUAL	\$431,602.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$16,189,706.02
Regional School District	ESTIMATED	\$10,527,525.06
County Purposes	ESTIMATED	\$5,116,666.61
County Library		\$0.00
County Board of Health		\$0.00
County Open Space		\$0.00
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes	\$40,015,482.95
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Revenue Anticipated, Excluding Tax Levy	2,370,825.67
Budget Appropriations, before Reserve for Uncollected Taxes	9,091,941.23
Total Non-Municipal Tax Levy	\$32,265,499.69
Amount to be Raised by Taxes - Before RUT	\$38,986,615.25
Reserve for Uncollected Taxes (RUT)	\$1,028,385.52
Total Amount to be Raised by Taxes	\$40,015,000.77

% of Tax Collections used to Calculate RUT	97.43%
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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	38,517,601.21
Total Tax Levy, CY 2016	38,863,429.79
% of Taxes Collected, CY 2016	99.11%

Delinquent Taxes - December 31, 2016	\$277,418.61
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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	Sewer East Utility	Sewer West Utility	Utility	Utility	Utility	Utility
08	Surplus	4.28%	\$33,828.44	\$790,000.00	\$823,828.44	\$804,860.44		\$13,004.00	\$5,964.00				
08	Local Revenue	162.32%	\$392,682.81	\$241,917.19	\$634,600.00	\$228,600.00		\$271,000.00	\$135,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$487,059.00	\$487,059.00	\$487,059.00							
08	Uniform Construction Code Fees	-2.20%	(\$4,280.00)	\$194,280.00	\$190,000.00	\$190,000.00							
	<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	-59.41%	(\$5,442.98)	\$9,162.21	\$3,719.23	\$3,719.23							
08	Other Special Items	144.17%	\$248,922.93	\$172,664.07	\$421,587.00	\$421,587.00							
15	Receipts from Delinquent Taxes	10.14%	\$23,016.46	\$226,983.54	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.60%	(\$547,845.92)	\$8,297,829.18	\$7,749,983.26	\$7,749,983.26							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-35.32%	(\$318,134.22)	\$900,691.08	\$582,556.86	\$0.00	\$582,556.86						
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	-1.57%	(\$177,252.48)	\$11,320,586.27	\$11,143,333.79	\$10,135,808.93	\$582,556.86	\$284,004.00	\$140,964.00	\$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								Sewer East	Sewer West				
20	General Government			1.09%	\$8,745.00	\$803,600.00	\$812,345.00	\$812,345.00								
21	Land-Use Administration			11.27%	\$5,440.00	\$48,270.00	\$53,710.00	\$53,710.00								
22	Uniform Construction Code			2.76%	\$3,860.00	\$139,650.00	\$143,510.00	\$143,510.00								
23	Insurance			1.02%	\$9,600.00	\$939,830.00	\$949,430.00	\$949,430.00								
25	Public Safety			0.76%	\$15,123.91	\$1,985,471.09	\$2,000,595.00	\$2,000,595.00								
26	Public Works			24.50%	\$319,773.23	\$1,305,415.00	\$1,625,188.23	\$1,346,990.00	\$3,719.23		\$171,115.00	\$103,364.00				
27	Health and Human Services			-19.27%	(\$32,482.50)	\$168,547.50	\$136,065.00	\$136,065.00								
28	Parks and Recreation			30.83%	\$13,940.00	\$45,220.00	\$59,160.00	\$59,160.00								
29	Education (including Library)			6.04%	\$12,070.00	\$200,000.00	\$212,070.00	\$210,000.00	\$2,070.00							
30	Unclassified			-88.77%	(\$63,232.21)	\$71,232.21	\$8,000.00	\$8,000.00								
31	Utilities and Bulk Purchases			-13.77%	(\$37,000.00)	\$268,675.00	\$231,675.00	\$231,675.00								
32	Landfill / Solid Waste Disposal			-3.46%	(\$9,000.00)	\$260,000.00	\$251,000.00	\$251,000.00								
35	Contingency			-100.00%	(\$2,000.00)	\$2,000.00	\$0.00	\$0.00								
36	Statutory Expenditures			4.17%	\$31,300.00	\$750,220.00	\$781,520.00	\$781,520.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			23.18%	\$17,500.00	\$75,495.00	\$92,995.00	\$92,995.00								
44	Capital			92.79%	\$190,676.25	\$205,500.00	\$396,176.25	\$305,600.00			\$52,976.25	\$37,600.00				
45	Debt			95.59%	\$1,152,846.25	\$1,205,980.36	\$2,358,826.61	\$1,718,557.00		\$580,356.86	\$59,912.75					
46	Deferred Charges			-100.00%	(\$18,777.86)	\$18,777.86	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-1.70%	(\$17,749.70)	\$1,046,617.40	\$1,028,867.70	\$1,028,867.70								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	16.78%	\$1,600,632.37	\$9,540,501.42	\$11,141,133.79	\$10,130,019.70	\$5,789.23	\$580,356.86	\$284,004.00	\$140,964.00	\$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**

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	77	\$21,865,300.00	1.17%
2 Residential	1,943	\$1,726,778,500.00	92.02%
3A/3B Farm	229	\$116,599,300.00	6.21%
4A Commercial	8	\$10,039,000.00	0.53%
4B Industrial	1	\$2,100.00	0.00%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	2	\$1,244,391.00	0.07%
Total	2,260	\$1,876,528,591.00	100.00%

Average Ratio (%), Assessed to True Value	95.80%
Equalized Valuation, Taxable Properties	\$1,958,798,111.69

Total # of property tax appeals filed in 2016	County Tax Board	28.00
	State Tax Court	27.00
Number of 2016 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		19.00

Amount paid out by municipality for tax appeals in 2016	\$115,840.34
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<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,629,400.00	7.62%
15B Other Schools	1	\$461,800.00	0.30%
15C Public Property	49	\$65,706,000.00	43.06%
15D Church and Charities	4	\$14,884,000.00	9.75%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	38	\$59,908,300.00	39.26%
Total	94	\$152,589,500.00	100.00%

Percentage of Exempt vs.  
Non-Exempt Properties 8.13%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
N/A				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$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	0.00	5.00	16,901.05	\$15,700.00	\$0.00	\$0.00	\$0.00	\$1,201.05
Supervisory Staff (Department Heads & Managers)	5.00	0.00	700,176.41	\$484,120.00	\$0.00	\$76,539.27	\$102,481.96	\$37,035.18
Police Officers (Including Superior Officers)	14.00	0.00	1,878,589.04	\$1,243,200.00	\$71,200.00	\$319,129.44	\$149,954.80	\$95,104.80
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	9.00	0.00	838,093.84	\$498,460.00	\$95,000.00	\$62,108.12	\$144,393.53	\$38,132.19
All Other Non-Union Employees not listed above	7.00	16.00	905,816.26	\$699,740.00	\$0.00	\$50,064.19	\$102,481.96	\$53,530.11
Totals	35.00	21.00	4,339,576.60	\$2,941,220.00	\$166,200.00	\$507,841.02	\$499,312.25	\$225,003.33

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	7.00	\$11,298.43	\$79,089.01	8.00	\$11,297.38	\$90,379.04
Parent & Child	3.00	\$20,391.33	\$61,173.99	4.00	\$20,336.00	\$81,344.00
Employee & Spouse (or Partner)	4.00	\$22,391.50	\$89,566.00	4.00	\$22,146.25	\$88,585.00
Family	13.00	\$31,437.23	\$408,683.99	12.00	\$31,453.75	\$377,445.00
Employee Cost Sharing Contribution (enter as negative - )			(\$150,697.51)			(\$146,742.72)
Subtotal	27.00		\$487,815.48	28.00		\$491,010.32
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	<b>27.00</b>		<b>\$487,815.48</b>	<b>28.00</b>		<b>\$491,010.32</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)?**

**Yes**

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

**Yes**



### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

[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	\$6,495,000.00	\$6,495,000.00	\$0.00	Utility Fund - Principal	\$25,000.00	\$25,000.00	\$25,000.00	\$1,000,000.00
Regional School Debt	\$3,422,196.93	\$3,422,196.93	\$0.00	Utility Fund - Interest	\$34,912.75	\$34,581.26	\$34,081.26	\$472,700.14
				Bond Anticipation Notes - Principal	\$833,557.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$86,557.65			
Sewer East	\$3,575,000.00	\$3,575,000.00	\$0.00	Bonds - Principal	\$779,000.00	\$822,000.00	\$845,500.00	\$4,821,250.00
Sewer West	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$230,000.00	\$204,597.35	\$191,757.50	\$568,432.50
0			\$0.00	Loans & Other Debt - Principal	\$340,388.06	\$179,426.05	\$182,361.73	\$612,376.15
0			\$0.00	Loans & Other Debt - Interest	\$31,611.15	\$25,221.22	\$21,809.76	\$46,563.82
0			\$0.00					
0			\$0.00	Total	\$2,361,026.61	\$1,290,825.88	\$1,300,510.25	\$7,521,322.61
<u>Municipal Purposes</u>								
Debt Authorized	\$921,925.42		\$921,925.42	Total Principal	\$1,977,945.06	\$1,026,426.05	\$1,052,861.73	\$6,433,626.15
Notes Outstanding	\$4,320,000.00		\$4,320,000.00	Total Interest	\$383,081.55	\$264,399.83	\$247,648.52	\$1,087,696.46
Bonds Outstanding	\$8,015,000.00	\$434,223.54	\$7,580,776.46	% of Total Current Year Budget	21.19%			
Loans and Other Debt	\$567,301.99		\$567,301.99					
				Description	Debt Not Listed Above			
Total (Current Year)	\$27,316,424.34	\$13,926,420.47	\$13,390,003.87	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AAA		
				Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				
Population (2010 census)		5,869						
Per Capita Gross Debt		\$4,654.36						
Per Capita Net Debt		\$2,281.48						
3 Yr. Average Property Valuation		\$1,953,791,882.00						
Net Debt as % of 3 Year Avg Property Valuation		0.69%						



**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]



USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
