




Date Acknowledged:

Acknowledged by:

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax			0.00%	\$0.00	Municipal Purpose Tax		
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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			0.00%	\$0.00	Local School District		
Regional School District	1.753	\$45,749.00	74.19%	\$1,094.17	Regional School District	ACTUAL	\$22,287.00
County Purposes	0.557	\$14,521.27	23.55%	\$347.66	County Purposes	ESTIMATED	\$14,812.00
County Library	0.036	\$927.46	1.50%	\$22.47	County Library	ESTIMATED	\$946.00
County Board of Health	0.016	\$398.80	0.65%	\$9.99	County Board of Health	ESTIMATED	\$407.00
County Open Space	0.003	\$68.56	0.11%	\$1.87	County Open Space	ESTIMATED	\$69.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.365</b>	<b>\$61,665.09</b>	<b>100.00%</b>	<b>\$1,476.16</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$38,521.00</b>
Total Taxable Valuation as of October 1, 2016							\$2,605,450.00
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							\$62,417.00
<b><u>Prior Year to Current Year Comparison</u></b>							
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>							
	Prior Year	Current Year	% Change (+/-)				
	0.000	0.000	#DIV/0!				
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$0.00	#DIV/0!	\$0.00			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$0.00	#DIV/0!	\$0.00			
Revenue Anticipated, Excluding Tax Levy							
Budget Appropriations, before Reserve for Uncollected Taxes							0.00
Total Non-Municipal Tax Levy							\$38,521.00
Amount to be Raised by Taxes - Before RUT							\$38,521.00
Reserve for Uncollected Taxes (RUT)							#DIV/0!
Total Amount to be Raised by Taxes							#DIV/0!
% of Tax Collections used to Calculate RUT							
If % used exceeds the actual collection % then reference the statutory exception used							
<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>							
Total Tax Revenue, Collections CY 2016							38,661.55
Total Tax Levy, CY 2016							61,665.10
% of Taxes Collected, CY 2016							62.70%
Delinquent Taxes - December 31, 2016							\$716.54

**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
08	Surplus	54.92%	\$44,796.00	\$81,563.00	\$126,359.00	\$126,359.00
08	Local Revenue	#DIV/0!	\$0.00		\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$36,938.00	\$36,938.00	\$36,938.00
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00	
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>					
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	
10	Public and Private Revenue	-7.48%	(\$11.00)	\$147.00	\$136.00	\$136.00
08	Other Special Items	#DIV/0!	\$0.00		\$0.00	
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00	
	<b><i>Amount to be raised by taxation</i></b>					
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00	
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	
	<b>Total</b>	<b>37.75%</b>	<b>\$44,785.00</b>	<b>\$118,648.00</b>	<b>\$163,433.00</b>	<b>\$163,433.00</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
	Full-Time	Part-Time						
20	General Government	8.00	1.15%	\$640.00	\$55,600.00	\$56,240.00	\$56,240.00	
21	Land-Use Administration		#DIV/0!	\$0.00		\$0.00		
22	Uniform Construction Code	1.00	0.00%	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	
23	Insurance		-3.68%	(\$195.00)	\$5,300.00	\$5,105.00	\$5,105.00	
25	Public Safety		0.00%	\$0.00	\$7,100.00	\$7,100.00	\$7,100.00	
26	Public Works		0.00%	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	
27	Health and Human Services		0.00%	\$0.00	\$500.00	\$500.00	\$500.00	
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00		
29	Education (including Library)		148.58%	\$44,574.00	\$30,000.00	\$74,574.00	\$74,574.00	
30	Unclassified		0.00%	\$0.00	\$200.00	\$200.00	\$200.00	
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$4,260.00	\$4,260.00	\$4,260.00	
32	Landfill / Solid Waste Disposal		-7.48%	(\$11.00)	\$147.00	\$136.00		\$136.00
35	Contingency		#DIV/0!	\$0.00		\$0.00		
36	Statutory Expenditures		-4.36%	(\$274.00)	\$6,291.00	\$6,017.00	\$6,017.00	
37	Judgements		#DIV/0!	\$0.00		\$0.00		
42	Shared Services		2.00%	\$51.00	\$2,550.00	\$2,601.00	\$2,601.00	
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00		
44	Capital		0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	
45	Debt		#DIV/0!	\$0.00		\$0.00		
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		#DIV/0!	\$0.00		\$0.00		
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00		
	<b>Total</b>	0.00 9.00	37.75%	\$44,785.00	\$118,648.00	\$163,433.00	\$163,297.00	\$136.00

**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>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
	<b>X</b>				Transfer to Local Board of Education	\$45,749.00	Regional High School Taxes Payable will end after June 30, 2017 as there are no high school students

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	6	\$68,000.00	2.60%	15A Public Schools			0.00%
2 Residential	9	\$561,750.00	21.51%	15B Other Schools			0.00%
3A/3B Farm	12	\$523,000.00	20.03%	15C Public Property	29	\$30,493,350.00	98.65%
4A Commercial	2	\$1,452,700.00	55.63%	15D Church and Charities	7	\$417,000.00	1.35%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt			0.00%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$5,859.00	0.22%				
<b>Total</b>	<b>31</b>	<b>\$2,611,309.00</b>	<b>100.00%</b>	<b>Total</b>	<b>36</b>	<b>\$30,910,350.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	93.14%
Equalized Valuation, Taxable Properties	\$2,803,638.61

  

Total # of property tax appeals filed in 2016	County Tax Board	0.00
	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	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	1183.71%
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<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	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	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 - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				



**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		3.00	10,873.00	\$10,100.00				\$773.00
Supervisory Staff (Department Heads & Managers)		6.00	27,219.00	\$23,700.00		\$1,706.00		\$1,813.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		2.00	1,050.00	\$1,050.00				
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>0.00</b>	<b>11.00</b>	<b>39,142.00</b>	<b>\$34,850.00</b>	<b>\$0.00</b>	<b>\$1,706.00</b>	<b>\$0.00</b>	<b>\$2,586.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or 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**

	<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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	0.00		\$0.00			\$0.00
Parent & Child	0.00		\$0.00			\$0.00
Employee & Spouse (or Partner)	0.00		\$0.00			\$0.00
Family	0.00		\$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>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$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>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</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)?**

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

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
None					
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2016</b>					
<b>Total Funds Appropriated in 2017</b>					

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	None	#VALUE!				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	\$0.00	\$0.00	#VALUE!			
Population (2010 census)						
Per Capita Gross Debt	#DIV/0!					
Per Capita Net Debt	#VALUE!					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		#VALUE!				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>						





Walpack Township has no municipal tax rate.