

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.597	\$2,497,103.19	18.35%	\$1,847.43	Municipal Purpose Tax	ACTUAL	\$2,497,184.61
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.015	\$62,729.99	0.46%	\$46.42	Municipal Open Space	ESTIMATED	\$62,734.00
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	2.061	\$8,621,060.00	63.36%	\$6,377.81	Local School District	ESTIMATED	\$8,793,485.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.581	\$2,425,550.79	17.83%	\$1,797.92	County Purposes	ESTIMATED	\$2,481,585.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2014	\$418,226,400.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$309,452.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		
0.597		0.597	0.00%		98.78%		
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then		
\$2,497,103.19		\$2,497,184.61	0.00%	\$81.42	reference the statutory exception used		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2014		
\$1,847.43		\$1,847.43	0.00%	\$0.00	Total Tax Levy, CY 2014		
					% of Taxes Collected, CY 2014		
					Delinquent Taxes - December 31, 2014		
Sheet UFB-1							

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	-0.33%	(\$2,000.00)	\$612,000.00	\$610,000.00	\$610,000.00							
08	Local Revenue	-21.21%	(\$13,948.21)	\$65,748.21	\$51,800.00	\$51,800.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$207,871.00	\$207,871.00	\$207,871.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$180,340.19)	\$180,340.19	\$0.00								
08	Additional Revenue Offset by Appropriations	-5.43%	(\$1,043.01)	\$19,193.90	\$18,150.89	\$18,150.89							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-16.35%	(\$13,385.43)	\$81,884.82	\$68,499.39	\$68,499.39							
15	Receipts from Delinquent Taxes	-17.77%	(\$22,696.17)	\$127,696.17	\$105,000.00	\$105,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.42%	(\$35,950.93)	\$2,533,135.54	\$2,497,184.61	\$2,497,184.61							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.46%	(\$287.33)	\$63,021.29	\$62,733.96		\$62,733.96						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.93%	(\$269,651.27)	\$3,890,891.12	\$3,621,239.85	\$3,558,505.89	\$62,733.96	\$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	4.00	8.00	-4.68%	(\$27,042.00)	\$577,221.00	\$550,179.00	\$550,179.00								
21	Land-Use Administration		2.00	-0.02%	(\$16.00)	\$85,093.00	\$85,077.00	\$85,077.00								
22	Uniform Construction Code			-10.00%	(\$500.00)	\$5,000.00	\$4,500.00	\$4,500.00								
23	Insurance			3.96%	\$14,597.00	\$368,853.00	\$383,450.00	\$383,450.00								
25	Public Safety		1.00	-0.23%	(\$255.00)	\$112,106.00	\$111,851.00	\$111,851.00								
26	Public Works	5.00		14.96%	\$85,555.00	\$572,000.00	\$657,555.00	\$657,555.00								
27	Health and Human Services		2.00	0.00%	\$0.00	\$7,163.00	\$7,163.00	\$7,163.00								
28	Parks and Recreation			151.74%	\$70,656.00	\$46,565.00	\$117,221.00	\$117,221.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			2.58%	\$100.00	\$3,875.00	\$3,975.00	\$3,975.00								
31	Utilities and Bulk Purchases			5.54%	\$6,500.00	\$117,400.00	\$123,900.00	\$123,900.00								
32	Landfill / Solid Waste Disposal			10.17%	\$29,456.99	\$289,694.90	\$319,151.89	\$300,000.00	\$19,151.89							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-14.46%	(\$26,884.00)	\$185,904.00	\$159,020.00	\$159,020.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-68.20%	(\$140,101.00)	\$205,421.00	\$65,320.00	\$65,320.00								
43	Court and Public Defender			-87.54%	(\$56,198.00)	\$64,198.00	\$8,000.00	\$8,000.00								
44	Capital			-36.07%	(\$110,000.00)	\$305,000.00	\$195,000.00	\$195,000.00								
45	Debt			-2.22%	(\$7,000.00)	\$315,356.00	\$308,356.00	\$308,356.00								
46	Deferred Charges			-0.68%	(\$1,981.58)	\$291,981.58	\$290,000.00	\$290,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-8.58%	(\$15,849.00)	\$184,636.00	\$168,787.00	\$168,787.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		9.00	13.00	-4.79%	(\$178,961.59)	\$3,737,467.48	\$3,558,505.89	\$3,539,354.00	\$19,151.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div><div>Revenues at Risk</div><div>Non-recurring appropriation reductions</div><div>Future Year Appropriation Increases</div><div>Structural Imbalance Offsets</div></div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	73	\$5,175,900.00	1.24%
2 Residential	1,154	\$357,107,400.00	85.39%
3A/3B Farm	92	\$30,861,700.00	7.38%
4A Commercial	189	\$1,590,400.00	0.38%
4B Industrial	24	\$16,341,000.00	3.91%
4C Apartments	2	\$7,150,000.00	1.71%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,534	\$418,226,400.00	100.00%

Average Ratio (%), Assessed to True Value		90.00%
Equalized Valuation, Taxable Properties		\$464,696,000.00

Total # of property tax appeals filed in 2014	County Tax Board	9.00
	State Tax Court	2.00
Number of 2014 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2014	\$37,797.31
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,120,600.00	12.48%
15B Other Schools	1	\$428,000.00	1.04%
15C Public Property	66	\$9,390,200.00	22.88%
15D Church and Charities	7	\$20,602,800.00	50.21%
15E Cemeteries & Graveyards	4	\$556,100.00	1.36%
15F Other Exempt	5	\$4,936,800.00	12.03%
Total	84	\$41,034,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		5.19%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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		4.00	33,654.00	\$6,250.00			\$26,876.00	\$528.00
Supervisory Staff (Department Heads & Managers)	3.00	2.00	457,238.00	\$314,768.00		\$37,520.00	\$79,590.00	\$25,360.00
Police Officers (Including Superior Officers)	0.00	0.00	0.00					
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	7.00	597,807.00	\$359,436.00	\$63,960.00	\$42,845.00	\$97,066.00	\$34,500.00
Totals	9.00	13.00	1,088,699.00	\$680,454.00	\$63,960.00	\$80,365.00	\$203,532.00	\$60,388.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	2.00	\$10,800.00	\$21,600.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1.00	\$21,500.00	\$21,500.00
Family	5.00	\$28,650.00	\$143,250.00
Employee Cost Sharing Contribution (enter as negative -)			(\$29,170.00)
Subtotal	8.00	\$60,950.00	\$157,180.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	1	\$28,650.00	\$28,650.00
Employee Cost Sharing Contribution (enter as negative -)			(\$830.00)
Subtotal	1.00	\$28,650.00	\$27,820.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	2	\$10,560.00	\$21,120.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	2	\$16,500.00	\$33,000.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	4.00	\$27,060.00	\$54,120.00
GRAND TOTAL	13.00	\$116,660.00	\$239,120.00

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 2016 2017 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$2,331,000.00	\$2,331,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$222,994.57	\$223,959.26	\$224,943.35	\$1,765,470.66
0			\$0.00	Bonds - Interest	\$85,359.84	\$77,395.16	\$69,192.30	\$266,393.14
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$308,354.41	\$301,354.42	\$294,135.65	\$2,031,863.80
Municipal Purposes				Total Principal	\$222,994.57	\$223,959.26	\$224,943.35	\$1,765,470.66
Debt Authorized	\$466,358.23		\$466,358.23	Total Interest	\$85,359.84	\$77,395.16	\$69,192.30	\$266,393.14
Notes Outstanding			\$0.00	% of Total Current Year Budget	8.67%			
Bonds Outstanding	\$2,437,367.84	\$16,499.39	\$2,420,868.45					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$5,234,726.07	\$2,347,499.39	\$2,887,226.68					
Population (2010 census)	3,601							
Per Capita Gross Debt	\$1,453.69							
Per Capita Net Debt	\$801.78							
3 Yr. Average Property Valuation		\$465,493,606.67						
Net Debt as % of 3 Year Avg Property Valuation		0.62%						

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)
