

State of New Jersey Local Government Services

Year:	2015	Municin	al IIser	Friendly B	udøet		
<u>l</u>			di OSCI	Trichary D	uuget		
MUNICIPALITY:	1908 Green Township - Co	ounty of Sussex					Adopted
Municode:	1908			Filename:	1908_fba_20	15.xls	sm
	Website:	greentwp.com					
	Phone Number:			908-852-9333			
	Mailing Address:			PO Box 65			
		_					
Email the UFB if not	t using Outlook		Municipality:	Tranquility	State: NJ	Zip:	07879
	Mayor					•	•
First Name	Middle Name	Last Name		Term Expires	Business Email		
Margaret	Н	Phillips		12/31/2017			
	Chief Administra	ative Officer	•				•
Linda	A	Peralta			clerk_admin@greent	wp.com	
	Chief Financial	Officer					•
Linda	R	Padula			cfo@greentwp.com		
	Municipal Clerk						
Linda	A	Peralta			clerk_admin@greent	wp.com	
	Governing Body	/ Members					
First Name	Middle Name	Last Name		Term Expires	Business Email		
James	Р	Chirip		12/31/2016			
Daniel	С	Conkling		12/31/2015			
Steven	A	Kurzeja		12/31/2017			
Jason	J	Reinbold		12/31/2016			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Proper	ty Tax Levies - ALL	entities levying prope	erty taxes		Current Year 2015 Budg	<u>et</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
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)	3.254	\$13,606,443.97	100.00%	\$10,069.57	Total ESTIMATED amount to be raised by taxes	S	\$13,834,988.61
Total Taxable Valuation as of	October 1, 2014	\$418,226,400.00			Revenue Anticipated, Excluding Tax Levy		1,061,321.28
(To be used to calculate the current year tax rate	,	ψ.10, 22 0, 100100	<u>-</u>		Budget Appropriations, before Reserve for Unco	allected Taxes	3,389,718.89
Current Year Average Residential Ass		\$309,452.00			Total Non-Municipal Tax Levy	niceted Taxes	\$11,337,804.00
Current Teal Average Residential Ass	essment	Ψ307,432.00			Amount to be Raised by Taxes - Before RUT		\$13,666,201.61
	Duion '	Year to Current Year	Composicon		Reserve for Uncollected Taxes (RUT)		\$15,000,201.01
	_ 1 1101	real to Current real	Comparison		Total Amount to be Raised by Taxes		\$13,834,988.47
					Total Alloulit to be Raised by Taxes		\$13,634,966.47
		on - Municipal Purpose		7			00 =00
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT	_	98.78%
	0.597	0.597	0.00%				
					If % used exceeds the actual collection % then		
	<u>Compariso</u>	on - Municipal Purpose	es Tax Levy		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,497,103.19	\$2,497,184.61	0.00%		Tax Collections - ACTUAL as of Prior Year		
			•		Total Tax Revenue, Collections CY 2014		13,483,293.63
	Comparison - Impac	ct on Avg. Residential	Tax Payment (Mun	icipal Purposes Onl			13,649,354.57
•		Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2014		98.78%
	\$1,847.43				, -	=	/ • / -
	\$1,047.43	Φ1,047.43	0.00%	φυ.υυ	Delinquent Taxes - December 31, 2014		\$162.205.20
					Definquent Taxes - December 51, 2014	=	\$162,395.39
				Sheet UFB-1			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% 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							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA			Positions Part-Time	% Difference Current v.	\$ Difference Current v. Prior	Total Modified Appropriation for Service Type	Total Appropriation for Service Type	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
				Prior Year	Year	(Prior Year)	(Current Year)									
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

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Future V.	Sirne Sur Appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

% of Total

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)

Assessed Value

% of Total

12.48%

1.04%

22.88%

50.21%

1.36%

100.00%

of Parcels

				,			
1 Vacant I	Land	73	\$5,175,900.00	1.24%	15A Public Schools	1	\$5,120,600.00
2 Resident	tial	1,154	\$357,107,400.00	85.39%	15B Other Schools	1	\$428,000.00
/3B Farm		92	\$30,861,700.00	7.38%	15C Public Property	66	\$9,390,200.00
A Commer	rcial	189	\$1,590,400.00	0.38%	15D Church and Charities	7	\$20,602,800.00
B Industria	al	24	\$16,341,000.00	3.91%	15E Cemeteries & Graveyards	4	\$556,100.00
C Apartme	ents	2	\$7,150,000.00	1.71%	15F Other Exempt	5	\$4,936,800.00
/5B Railroad	I			0.00%			
/6B Business	s Personal Property			0.00%			
Total		1,534	\$418,226,400.00	100.00%	Total	84	\$41,034,500.00
	Ratio (%), Assessed to True Ved Valuation, Taxable Propertie		90.00% \$464,696,000.00		Percentage of Exempt vs. Non-Exempt Properties	5.19%	
Tot	tal # of property tax appeals file	ed in 2014	County Tax Board	9.00			
			State Tax Court	2.00			
Number	of 2014 County Tax Board dec	cisions appealed to T	ax Court	1.00			
Number	of pending property tax appeal	ls in State Tax Court		0.00			
Amount	paid out by municipality for ta	x appeals in 2014		\$37,797.31			

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2014 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				
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)

Assessed Value

of Parcels

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Bille In Full 2014 Total Tax
							Ĭ												
						1													_
						+													
						+													
	-																		
ong Term Exemptions - C	Column Total	0.00	0.00	0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00		Total Long Term Exemption		\$0.00		
'X" if Grand Total										eet UFB-6					Total Long Term Exempt	ions - GRAND TOTAL	L \$0.00	\$0.00	Sheet UFI

Sheet UFB-6 Sheet UFB-6C

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 - <u>Base Pay</u> 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

	C 4 V # 6	Current Year	
	Current Year # of	Annual Cost	T
	Covered Members	Estimate per	Total Current
	(Medical & Rx)	Employee	Year Cost
Active Employees - Health Benefits - Annual Cost			
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
Elected Officials - Health Benefits - Annual Cost			
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
Retirees - Health Benefits - Annual Cost			
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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes Yes

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

			ck applicable		
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Total Various Department		\$67,087.00		Х	
Total Fallows Dopartinolity		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
Totals	0.00	\$67,087.00			
Totals	0.00	ψ01,001.00			
Tatal Funda Barrend	of ond -f 0044	#04.740.04			
Total Funds Reserved					
Total Funds App	ropriated in 2015	\$4,000.00			

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

	Gross		Net		Current Year	2016	2017	All Additional Future
	Debt	Deductions	Debt		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								
Debt Authorized	\$466,358.23		\$466,358.23	Total Principal	\$222,994.57	\$223,959.26	\$224,943.35	\$1,765,470.66
Notes Outstanding			\$0.00	Total Interest	\$85,359.84	\$77,395.16	\$69,192.30	\$266,393.14
Bonds Outstanding	\$2,437,367.84	\$16,499.39	\$2,420,868.45	% of Total Current Year Budget	8.67%			
Loans and Other Debt			\$0.00	-				
_		•		Description		Debt Not List	ed Above	
Total (Current Year)	\$5,234,726.07	\$2,347,499.39	\$2,887,226.68	Total Guarantees - Governmental				
	•			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	3,601			Total Other				
_				<u>_</u>				
Per Capita Gross Debt	\$1,453.69			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$801.78			Rating	Aaa			
-				Year of Last Rating	2003			
3 Yr. Average Property Valuation		\$465,493,606.67						
	=			Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation	0.62%	ļ	<u>, , , , , , , , , , , , , , , , , , , </u>	8			
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Sussex County	Dispatching 911				\$10,320.00
Receiving	Frelinghuysen Township	Construction Department	No cost they keep all fees (receipts) minus	DCA fees		
Receiving	Frelinghuysen Township	Emergency Management				\$5,000.00
Receiving	Town of Newton	Municipal Court				\$50,000.00

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				

USER FRIENDLY BUDGET SECTION - Notes

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