

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.300	\$2,291,693.88	14.13%	\$827.35	Municipal Purpose Tax	ACTUAL	\$2,411,784.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$228,825.20	1.41%	\$82.73	Municipal Open Space	ACTUAL	\$228,315.98
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	1.051	\$8,017,409.00	49.44%	\$2,898.48	Local School District	ESTIMATED	\$8,150,880.53
Regional School District	0.355	\$2,709,343.00	16.71%	\$979.03	Regional School District	ESTIMATED	\$2,853,949.77
County Purposes	0.343	\$2,612,499.36	16.11%	\$945.94	County Purposes	ESTIMATED	\$2,762,623.37
County Library	0.032	\$239,969.39	1.48%	\$88.25	County Library	ESTIMATED	\$243,537.05
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$116,378.12	0.72%	\$44.13	County Open Space	ESTIMATED	\$121,768.52
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.127	\$16,216,117.95	100.00%	\$5,865.90	Total ESTIMATED amount to be raised by taxes		\$16,772,859.22
Total Taxable Valuation as of October 1, 2014					Revenue Anticipated, Excluding Tax Levy		1,771,522.48
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		3,958,550.48
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$14,361,075.22
					Amount to be Raised by Taxes - Before RUT		\$16,548,103.22
					Reserve for Uncollected Taxes (RUT)		\$224,756.00
					Total Amount to be Raised by Taxes		\$16,772,859.22
					% of Tax Collections used to Calculate RUT		98.66%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2014		16,040,913.81
					Total Tax Levy, CY 2014		16,259,284.22
					% of Taxes Collected, CY 2014		98.66%
					Delinquent Taxes - December 31, 2014		\$163,521.81
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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	0.05%	\$479.22	\$903,059.80	\$903,539.02	\$800,000.00	\$103,539.02						
08	Local Revenue	-0.39%	(\$623.07)	\$158,223.07	\$157,600.00	\$157,600.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00							
08	Uniform Construction Code Fees	-0.06%	(\$70.00)	\$126,470.00	\$126,400.00	\$126,400.00							
	Special Revenue Items w/ Prior Written Consent												
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	-30.34%	(\$52,563.86)	\$173,266.34	\$120,702.48	\$120,702.48							
08	Other Special Items	-0.04%	(\$11.65)	\$32,111.65	\$32,100.00	\$32,100.00							
15	Receipts from Delinquent Taxes	-5.90%	(\$9,720.88)	\$164,676.88	\$154,956.00	\$154,956.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.43%	\$102,408.29	\$2,309,375.71	\$2,411,784.00	\$2,411,784.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.44%	(\$1,011.80)	\$229,327.78	\$228,315.98		\$228,315.98						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.87%	\$38,886.25	\$4,476,275.23	\$4,515,161.48	\$4,183,306.48	\$331,855.00	\$0.00	\$0.00	\$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													
20 General Government	1.00	15.00	2.13%	\$14,066.68	\$660,270.32	\$674,337.00	\$674,337.00								
21 Land-Use Administration		3.00	-5.50%	(\$7,881.57)	\$143,431.57	\$135,550.00	\$135,550.00								
22 Uniform Construction Code		3.00	1.41%	\$638.89	\$45,411.11	\$46,050.00	\$46,050.00								
23 Insurance			-2.02%	(\$9,557.00)	\$472,557.00	\$463,000.00	\$463,000.00								
25 Public Safety		1.00	2.43%	\$6,457.00	\$265,193.00	\$271,650.00	\$268,650.00	\$3,000.00							
26 Public Works	5.00		5.34%	\$35,968.60	\$673,848.88	\$709,817.48	\$690,250.00	\$19,567.48							
27 Health and Human Services		1.00	-40.92%	(\$5,541.76)	\$13,541.76	\$8,000.00	\$8,000.00								
28 Parks and Recreation		12.00	0.94%	\$3,104.80	\$329,030.20	\$332,135.00	\$61,000.00	\$101,135.00	\$170,000.00						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			#DIV/0!	\$0.00		\$0.00									
31 Utilities and Bulk Purchases			-0.19%	(\$500.00)	\$261,000.00	\$260,500.00	\$260,500.00								
32 Landfill / Solid Waste Dispos			4.55%	\$10,000.00	\$219,700.00	\$229,700.00	\$229,700.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			8.20%	\$10,059.00	\$122,735.00	\$132,794.00	\$132,794.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			4.17%	\$3,400.00	\$81,600.00	\$85,000.00	\$85,000.00								
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44 Capital			145.24%	\$97,631.87	\$67,223.13	\$164,855.00	\$73,000.00		\$91,855.00						
45 Debt			5.21%	\$34,865.00	\$669,714.00	\$704,579.00	\$634,579.00		\$70,000.00						
46 Deferred Charges			-37.12%	(\$42,762.00)	\$115,200.00	\$72,438.00	\$72,438.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			12.41%	\$24,814.62	\$199,941.38	\$224,756.00	\$224,756.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	6.00	35.00	4.03%	\$174,764.13	\$4,340,397.35	\$4,515,161.48	\$4,059,604.00	\$123,702.48	\$331,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
	X			Deferred Charge - Ord 2000-13-8 (Construction of Sewer Conveyance System)	\$42,750.00	This appropriation would not be necessary in future years if amounts were to be bonded.

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	216	\$17,589,300.00	2.31%
2 Residential	2,197	\$605,896,300.00	79.61%
3A/3B Farm	53	\$9,104,400.00	1.20%
4A Commercial	113	\$80,125,000.00	10.53%
4B Industrial	29	\$46,460,900.00	6.10%
4C Apartments	2	\$606,000.00	0.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$1,271,371.00	0.17%
Total	2,610	\$761,053,271.00	100.00%
Average Ratio (%), Assessed to True Value 97.78%			
Equalized Valuation, Taxable Properties		\$778,332,246.88	
Total # of property tax appeals filed in 2014		County Tax Board	8.00
		State Tax Court	3.00
Number of 2014 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		3.00	
Amount paid out by municipality for tax appeals in 2014		\$12,847.08	

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,919,900.00	16.81%
15B Other Schools	1	\$516,700.00	1.10%
15C Public Property	113	\$15,580,900.00	33.07%
15D Church and Charities	14	\$10,376,300.00	22.02%
15E Cemeteries & Graveyards	7	\$1,637,300.00	3.47%
15F Other Exempt	22	\$11,090,500.00	23.54%
Total 160 \$47,121,600.00 100.00%			
Percentage of Exempt vs. Non-Exempt Properties 5.78%			

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 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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		5.00	170,386.00	\$25,637.00		\$978.00	\$141,735.00	\$2,036.00
Supervisory Staff (Department Heads & Managers)	1.00	3.00	275,493.00	\$210,667.00		\$13,693.00	\$33,969.00	\$17,164.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	27.00	806,354.00	\$540,133.00	\$25,000.00	\$33,462.00	\$164,966.00	\$42,793.00
Totals	6.00	35.00	1,252,233.00	\$776,437.00	\$25,000.00	\$48,133.00	\$340,670.00	\$61,993.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	3.00	\$10,851.84	\$32,555.52
Parent & Child	1.00	\$18,617.28	\$18,617.28
Employee & Spouse (or Partner)			\$0.00
Family	5.00	\$26,196.41	\$130,982.05
Employee Cost Sharing Contribution (enter as negative -)			(\$13,409.40)
Subtotal	9.00	\$55,665.53	\$168,745.45
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$22,032.12	\$22,032.12
Family	4	\$29,925.75	\$119,703.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,590.60)
Subtotal	5.00	\$51,957.87	\$138,144.52
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	1	\$5,898.60	\$5,898.60
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	1.00	\$5,898.60	\$5,898.60
GRAND TOTAL	15.00	\$113,522.00	\$312,788.57

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
All employees	134.13	\$23,470.99		X	
Totals	134.13	\$23,470.99			
Total Funds Reserved as of end of 2014		\$0.00			
Total Funds Appropriated in 2015		\$0.00			

UFB-9 Accumulated Absence Liability

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

				Current Year		2016	2017	All Additional Future
Gross Debt		Deductions	Net Debt	Budget		Budget	Budget	Years' Budgets
Local School Debt	\$7,208,000.00	\$7,208,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,875,382.99	\$2,875,382.99	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$115,250.00	\$115,250.00	\$115,250.00	\$466,500.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$10,125.00	\$13,900.00	\$12,100.00	\$37,000.00
0			\$0.00	Bonds - Principal	\$315,753.04	\$323,859.83	\$331,701.80	\$1,089,785.14
0			\$0.00	Bonds - Interest	\$66,352.45	\$58,076.27	\$49,391.40	\$102,052.40
0			\$0.00	Loans & Other Debt - Principal	\$26,914.63	\$27,455.62	\$28,007.48	\$133,165.57
0			\$0.00	Loans & Other Debt - Interest	\$4,176.96	\$3,635.98	\$3,084.12	\$6,746.59
0			\$0.00					
0			\$0.00	Total	\$538,572.08	\$542,177.70	\$539,534.80	\$1,835,249.70
<u>Municipal Purposes</u>								
Debt Authorized	\$1,156,280.25		\$1,156,280.25	Total Principal	\$457,917.67	\$466,565.45	\$474,959.28	\$1,689,450.71
Notes Outstanding	\$812,250.00		\$812,250.00	Total Interest	\$80,654.41	\$75,612.25	\$64,575.52	\$145,798.99
Bonds Outstanding			\$0.00	% of Total Current Year Budget	11.93%			
Loans and Other Debt	\$5,259,220.81	\$1,737,322.84	\$3,521,897.97					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt		\$4,195.62		Rating				
Per Capita Net Debt		\$1,330.69		Year of Last Rating				
3 Yr. Average Property Valuation		\$778,947,557.00						
Net Debt as % of 3 Year Avg Property Valuation		0.70%		Mark "X" if Municipality has no bond rating				
				X				
				Sheet UFB-10				

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)
