

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	0.602	\$21,201,515.16	41.20%	\$3,106.36	Municipal Purpose Tax	ACTUAL	\$21,383,737.42								
Municipal Library	0.037	\$1,282,364.00	2.49%	\$190.92	Municipal Library	ACTUAL	\$1,286,251.00								
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	0.340	\$11,995,745.50	23.31%	\$1,754.42	Local School District	ESTIMATED	\$11,000,000.00								
Regional School District			0.00%	\$0.00	Regional School District										
County Purposes	0.441	\$15,544,938.62	30.21%	\$2,275.59	County Purposes	ESTIMATED	\$16,000,000.00								
County Library			0.00%	\$0.00	County Library										
County Board of Health	0.034	\$1,215,648.23	2.36%	\$175.44	County Board of Health	ESTIMATED	\$1,250,000.00								
County Open Space	0.006	\$219,254.37	0.43%	\$30.96	County Open Space	ESTIMATED	\$250,000.00								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2014 Budget)					1.460		\$51,459,465.88	100.00%	\$7,533.70	Total ESTIMATED amount to be raised by taxes	\$51,169,988.42				
Total Taxable Valuation as of October 1, 2014					\$3,560,607,337.00						Revenue Anticipated, Excluding Tax Levy	7,447,041.96			
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	29,743,794.23			
Current Year Average Residential Assessment					\$516,007.00						Total Non-Municipal Tax Levy	\$28,500,000.00			
Prior Year to Current Year Comparison												Amount to be Raised by Taxes - Before RUT	\$50,796,752.27		
Comparison - Municipal Purposes Tax Rate												Reserve for Uncollected Taxes (RUT)	\$1,896,974.15		
Prior Year					Current Year		% Change (+/-)						Total Amount to be Raised by Taxes	\$52,693,726.42	
0.602					0.601		-0.17%								
Comparison - Municipal Purposes Tax Levy												% of Tax Collections used to Calculate RUT		96.40%	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used				
\$21,201,515.16					\$21,383,737.42		0.86%		\$182,222.26						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												Tax Collections - ACTUAL as of Prior Year			
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Total Tax Revenue, Collections CY 2014			50,756,056.64	
\$3,106.36					\$3,101.20		-0.17%		(\$5.16)		Total Tax Levy, CY 2014			51,459,465.88	
												% of Taxes Collected, CY 2014			98.63%
												Delinquent Taxes - December 31, 2014			\$863,686.01
					</										

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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.01%	\$360,905.68	\$3,279,294.32	\$3,640,200.00	\$3,415,200.00		\$225,000.00					
08	Local Revenue	-8.50%	(\$455,432.80)	\$5,359,151.80	\$4,903,719.00	\$869,500.00		\$4,034,219.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$764,475.00	\$764,475.00	\$764,475.00							
08	Uniform Construction Code Fees	-30.61%	(\$154,419.00)	\$504,419.00	\$350,000.00	\$350,000.00							
	<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	-70.39%	(\$558,852.49)	\$793,967.00	\$235,114.51	\$235,114.51							
08	Other Special Items	-22.96%	(\$370,388.69)	\$1,613,141.14	\$1,242,752.45	\$1,242,752.45							
15	Receipts from Delinquent Taxes	-30.88%	(\$254,699.40)	\$824,699.40	\$570,000.00	\$570,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.19%	(\$936,218.49)	\$22,319,955.91	\$21,383,737.42	\$21,383,737.42							
07	Minimum Library Tax	0.30%	\$3,887.00	\$1,282,364.00	\$1,286,251.00	\$1,286,251.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	1.80%	\$26,900.50	\$1,496,837.50	\$1,523,738.00	\$1,523,738.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-6.12%	(\$2,338,317.69)	\$38,238,305.07	\$35,899,987.38	\$31,640,768.38	\$0.00	\$4,259,219.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Water & Sewer	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20	General Government	11.00	2.00	9.75%	\$163,710.00	\$1,678,220.00	\$1,841,930.00	\$1,741,930.00			\$100,000.00					
21	Land-Use Administration	1.00		6.64%	\$8,458.00	\$127,392.00	\$135,850.00	\$135,850.00								
22	Uniform Construction Code	3.00	8.00	1.40%	\$6,720.00	\$480,000.00	\$486,720.00	\$486,720.00								
23	Insurance			-5.21%	(\$170,620.00)	\$3,274,100.00	\$3,103,480.00	\$3,103,480.00								
25	Public Safety	74.00	26.00	1.71%	\$135,823.00	\$7,930,337.00	\$8,066,160.00	\$8,066,160.00								
26	Public Works	40.00	1.00	129.71%	\$3,753,248.51	\$2,893,634.00	\$6,646,882.51	\$2,820,817.00	\$19,146.51		\$3,806,919.00					
27	Health and Human Services			-3.53%	(\$300.00)	\$8,500.00	\$8,200.00	\$8,200.00								
28	Parks and Recreation	5.00	149.00	6.68%	\$86,203.00	\$1,291,271.00	\$1,377,474.00	\$1,326,264.00	\$51,210.00							
29	Education (including Library)			0.30%	\$3,887.00	\$1,282,364.00	\$1,286,251.00	\$1,286,251.00								
30	Unclassified			326.03%	\$595,000.00	\$182,500.00	\$777,500.00	\$535,000.00	\$242,500.00							
31	Utilities and Bulk Purchases			-7.22%	(\$38,750.00)	\$536,750.00	\$498,000.00	\$498,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
36	Statutory Expenditures			1.81%	\$49,305.00	\$2,717,583.00	\$2,766,888.00	\$2,658,888.00			\$108,000.00					
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	2.00	2.00	5.24%	\$10,087.00	\$192,513.00	\$202,600.00	\$202,600.00								
44	Capital			22.67%	\$51,000.00	\$225,000.00	\$276,000.00	\$276,000.00								
45	Debt			9.43%	\$370,789.84	\$3,930,303.03	\$4,301,092.87	\$4,056,792.87			\$244,300.00					
46	Deferred Charges			-7.10%	(\$53,253.15)	\$750,000.00	\$696,746.85	\$696,746.85								
48	Debt - Type 1 School District			1.80%	\$26,900.50	\$1,496,837.50	\$1,523,738.00	\$1,523,738.00								
50	Reserve for Uncollected Taxes			0.41%	\$7,668.35	\$1,889,305.80	\$1,896,974.15	\$1,896,974.15								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		136.00	188.00	16.20%	\$5,005,877.05	\$30,894,110.33	\$35,899,987.38	\$31,327,911.87	\$312,856.51	\$0.00	\$4,259,219.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Capital Surplus	\$567,000.00	This amount will not re-occur in 2016.
X					Sale of Municipal Assets	\$14,881.95	This amount will not re-occur in 2016.
X					Reserve for Debt Service	\$46,516.83	This amount will not re-occur in 2016.
X					Various items on Sheet 10	\$614,353.67	All of these items will re-occur in 2016.
	X		X		Coastal Resiliency NFWF- State Aid	\$125,000.00	Grant award will not re-occur in 2016.
	X				Coastal Resiliency NFWF- Local	\$62,500.00	Grant award will not re-occur in 2016.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	244	\$60,171,500.00	1.69%	15A	Public Schools	3	\$17,235,400.00	10.05%
2	Residential	6,599	\$3,405,132,100.00	95.63%	15B	Other Schools	4	\$780,000.00	0.45%
3A/3B	Farm	0	\$0.00	0.00%	15C	Public Property	463	\$118,309,800.00	68.98%
4A	Commercial	183	\$88,072,800.00	2.47%	15D	Church and Charities	9	\$29,406,200.00	17.15%
4B	Industrial	0	\$0.00	0.00%	15E	Cemeteries & Graveyards	0	\$0.00	0.00%
4C	Apartments	10	\$6,595,200.00	0.19%	15F	Other Exempt	10	\$5,774,400.00	3.37%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$635,737.00	0.02%					
Total		7,037	\$3,560,607,337.00	100.00%					
Average Ratio (%), Assessed to True Value		91.39%							
Equalized Valuation, Taxable Properties		\$3,896,057,924.28							
Total # of property tax appeals filed in 2014		County Tax Board	120.00						
		State Tax Court	13.00						
Number of 2014 County Tax Board decisions appealed to Tax Court			2.00						
Number of pending property tax appeals in State Tax Court			2.00						
Amount paid out by municipality for tax appeals in 2014			\$76,354.54						

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 Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments 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)	PILOT Billing	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 Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															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		3.00	83,732.78	\$72,107.78	\$0.00	\$5,490.00	\$0.00	\$6,135.00
Supervisory Staff (Department Heads & Managers)	18.00	1.00	2,920,238.87	\$2,038,762.03	\$252,539.84	\$205,656.00	\$264,743.00	\$158,538.00
Police Officers (Including Superior Officers)	27.00	2.00	4,136,263.35	\$2,743,724.57	\$83,827.78	\$646,739.00	\$427,412.00	\$234,560.00
Fire Fighters (Including Superior Officers)	33.00		5,033,255.04	\$3,306,881.21	\$119,945.83	\$803,241.00	\$542,696.00	\$260,491.00
All Other Union Employees not listed above	52.00		4,958,219.12	\$3,313,887.34	\$179,927.78	\$365,511.00	\$847,798.00	\$251,095.00
All Other Non-Union Employees not listed above	6.00	182.00	2,068,081.84	\$1,601,351.84	\$8,000.00	\$172,251.00	\$240,617.00	\$45,862.00
Totals	136.00	188.00	19,199,791.00	\$13,076,714.77	\$644,241.23	\$2,198,888.00	\$2,323,266.00	\$956,681.00

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	30.00	\$11,451.00	\$343,530.00
Parent & Child	12.00	\$19,352.16	\$232,225.92
Employee & Spouse (or Partner)	31.00	\$22,901.76	\$709,954.56
Family	51.00	\$30,803.16	\$1,570,961.16
Employee Cost Sharing Contribution (enter as negative -)			(\$560,778.52)
Subtotal	124.00	\$84,508.08	\$2,295,893.12
<u>Elected Officials - Health Benefits - Annual Cost</u>			
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 -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
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 -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	124.00	\$84,508.08	\$2,295,893.12

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		2016 Budget	2017 Budget	All Additional Future Years' Budgets
Local School Debt		\$11,792,834.00	\$11,792,834.00	\$0.00	Utility Fund - Principal	\$215,000.00			
Regional School Debt				\$0.00	Utility Fund - Interest	\$29,300.00			
				Bond Anticipation Notes - Principal	\$170,000.00				
Utility Fund Debt					Bond Anticipation Notes - Interest	\$79,200.00			
Water & Sewer		\$4,580,999.84	\$4,580,999.84	\$0.00	Bonds - Principal	\$2,555,000.00	\$2,520,000.00	\$2,340,000.00	\$20,220.00
0				\$0.00	Bonds - Interest	\$1,098,800.00	\$998,400.00	\$909,600.00	\$4,236,475.00
0				\$0.00	Loans & Other Debt - Principal	\$109,855.58	\$109,978.60	\$110,123.34	\$599,715.00
0				\$0.00	Loans & Other Debt - Interest	\$43,937.29	\$33,858.23	\$23,757.48	\$58,756.21
0				\$0.00					
0				\$0.00	Total	\$4,301,092.87	\$3,662,236.83	\$3,383,480.82	\$4,915,166.21
Municipal Purposes					Total Principal	\$3,049,855.58	\$2,629,978.60	\$2,450,123.34	\$619,935.00
Debt Authorized		\$5,022,753.28	\$2,275,791.13	\$2,746,962.15	Total Interest	\$1,251,237.29	\$1,032,258.23	\$933,357.48	\$4,295,231.21
Notes Outstanding		\$7,138,000.00		\$7,138,000.00	% of Total Current Year Budget	11.98%			
Bonds Outstanding		\$27,635,000.00		\$27,635,000.00					
Loans and Other Debt		\$929,672.53		\$929,672.53					
Total (Current Year)		\$57,099,259.65	\$18,649,624.97	\$38,449,634.68					
Population (2010 census)		6,354							
Per Capita Gross Debt		\$8,986.35							
Per Capita Net Debt		\$6,051.25							
3 Yr. Average Property Valuation			\$3,850,855,666.00						
Net Debt as % of 3 Year Avg Property Valuation			1.00%						

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)
