

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	0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
08	Local Revenue	-13.94%	(\$21,939.44)	\$157,376.44	\$135,437.00	\$135,437.00							
09	State Aid (without offsetting appropriation)	-3.39%	(\$20,000.00)	\$590,330.00	\$570,330.00	\$570,330.00							
08	Uniform Construction Code Fees	-8.25%	(\$1,171.00)	\$14,195.00	\$13,024.00	\$13,024.00							
	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	20.92%	\$44,173.42	\$211,136.58	\$255,310.00	\$255,310.00							
08	Other Special Items	1689.73%	\$497,455.67	\$29,440.00	\$526,895.67	\$526,895.67							
15	Receipts from Delinquent Taxes	31.24%	\$45,078.47	\$144,298.36	\$189,376.83	\$189,376.83							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.38%	\$72,782.12	\$1,661,530.01	\$1,734,312.13	\$1,734,312.13							
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								
	Total	21.72%	\$616,379.24	\$2,838,306.39	\$3,454,685.63	\$3,454,685.63	\$0.00	\$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	2.00	7.00	-8.19%	(\$35,024.00)	\$427,692.00	\$392,668.00	\$392,668.00								
21	Land-Use Administration		1.00	2.90%	\$300.00	\$10,360.00	\$10,660.00	\$10,660.00								
22	Uniform Construction Code		6.00	20.00%	\$12,008.34	\$60,050.00	\$72,058.34	\$72,058.34								
23	Insurance			1.14%	\$5,600.00	\$491,400.00	\$497,000.00	\$497,000.00								
25	Public Safety	6.00	4.00	-0.41%	(\$2,586.10)	\$637,563.10	\$634,977.00	\$634,977.00								
26	Public Works	2.00		-4.18%	(\$9,045.48)	\$216,570.48	\$207,525.00	\$207,525.00								
27	Health and Human Services			62.50%	\$2,500.00	\$4,000.00	\$6,500.00	\$6,500.00								
28	Parks and Recreation			9982.00%	\$49,910.00	\$500.00	\$50,410.00	\$50,410.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-0.44%	(\$500.00)	\$113,300.00	\$112,800.00	\$112,800.00								
32	Landfill / Solid Waste Disposal			-3.33%	(\$3,000.00)	\$90,000.00	\$87,000.00	\$87,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00								
36	Statutory Expenditures			15.18%	\$25,621.00	\$168,767.00	\$194,388.00	\$194,388.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00	\$0.00								
43	Court and Public Defender	1.00	1.00	1.17%	\$900.00	\$77,150.00	\$78,050.00	\$78,050.00								
44	Capital			-2.38%	(\$5,000.00)	\$210,000.00	\$205,000.00	\$205,000.00								
45	Debt			378.17%	\$453,959.00	\$120,041.00	\$574,000.00	\$574,000.00								
46	Deferred Charges			-16.79%	(\$4,400.00)	\$26,200.00	\$21,800.00	\$21,800.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			32.19%	\$75,458.29	\$234,391.00	\$309,849.29	\$309,849.29								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00								
	Total	11.00	19.00	19.62%	\$566,701.05	\$2,887,984.58	\$3,454,685.63	\$3,454,685.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$1,056,400.00	0.88%	15A Public Schools	1	\$2,403,800.00	14.92%
2 Residential	863	\$109,917,300.00	91.63%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	24	\$1,511,300.00	9.38%
4A Commercial	48	\$5,759,500.00	4.80%	15D Church and Charities	16	\$5,552,400.00	34.47%
4B Industrial	17	\$2,269,900.00	1.89%	15E Cemeteries & Graveyards	1	\$23,800.00	0.15%
4C Apartments	5	\$960,800.00	0.80%	15F Other Exempt	16	\$6,618,800.00	41.08%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	986	\$119,964,000.00	100.00%	Total	58	\$16,110,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
106.23%				5.56%			
Equalized Valuation, Taxable Properties							
\$112,928,551.26							
Total # of property tax appeals filed in 2014							
				County Tax Board			
				13.00			
				State Tax Court			
				0.00			
Number of 2014 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 2014							
				\$8,244.00			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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
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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	1.00	0.00	94,373.04	\$59,750.00		\$7,122.20	\$22,929.96	\$4,570.88
Police Officers (Including Superior Officers)	6.00	0.00	737,527.41	\$414,788.00	\$80,000.00	\$100,876.43	\$104,011.68	\$37,851.30
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	1.00	6.00	138,623.02	\$91,853.00		\$10,949.87	\$28,793.40	\$7,026.75
All Other Non-Union Employees not listed above	3.00	8.00	322,579.74	\$245,798.00	\$1,220.50	\$20,337.23	\$37,080.04	\$18,143.97
Totals	11.00	19.00	1,293,103.21	\$812,189.00	\$81,220.50	\$139,285.73	\$192,815.08	\$67,592.90

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
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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	1.00	0.00	94,373.04	\$59,750.00		\$7,122.20	\$22,929.96	\$4,570.88
Police Officers (Including Superior Officers)	6.00	0.00	737,527.41	\$414,788.00	\$80,000.00	\$100,876.43	\$104,011.68	\$37,851.30
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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	\$10,983.48	\$21,966.96
Parent & Child	1.00	\$19,103.00	\$19,103.00
Employee & Spouse (or Partner)	2.00	\$22,261.00	\$44,522.00
Family	5.00	\$29,586.00	\$147,930.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	10.00	\$81,933.48	\$233,521.96
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$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			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$30,363.00	\$30,363.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	1.00	\$30,363.00	\$30,363.00
GRAND TOTAL	11.00	\$112,296.48	\$263,884.96

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2016	2017	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
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				
<u>Municipal Purposes</u>							
Debt Authorized	\$22,500.00		\$22,500.00				
Notes Outstanding	\$1,503,205.00	\$608,593.22	\$894,611.78				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$1,525,705.00	\$608,593.22	\$917,111.78				
Population (2010 census)	<u>2,577</u>						
Per Capita Gross Debt	<u>\$592.05</u>						
Per Capita Net Debt	<u>\$355.88</u>						
3 Yr. Average Property Valuation		<u>\$119,274,879.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.77%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$555,000.00	\$163,500.00	\$100,000.00	\$684,705.00
Bond Anticipation Notes - Interest				\$19,000.00	\$14,000.00	\$12,000.00	\$45,000.00
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$574,000.00	\$177,500.00	\$112,000.00	\$729,705.00
Total Principal				\$555,000.00	\$163,500.00	\$100,000.00	\$684,705.00
Total Interest				\$19,000.00	\$14,000.00	\$12,000.00	\$45,000.00
% of Total Current Year Budget				<u>16.62%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating		X					

USER FRIENDLY BUDGET SECTION - Notes

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