





**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	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	20.76%	\$295,524.22	\$1,423,475.78	\$1,719,000.00	\$1,719,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Local Revenue	-12.45%	(\$52,774.86)	\$423,838.86	\$371,064.00	\$371,064.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,512,060.84	\$1,512,060.84	\$1,512,060.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	-18.96%	(\$274,381.55)	\$1,447,010.55	\$1,172,629.00	\$1,172,629.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-95.14%	(\$658,170.05)	\$691,820.03	\$33,649.98	\$33,649.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	0.59%	\$18,349.00	\$3,133,647.12	\$3,151,996.12	\$3,151,996.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	-7.53%	(\$14,290.00)	\$189,784.00	\$175,494.00	\$175,494.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.96%	(\$306,223.91)	\$15,595,275.00	\$15,289,051.09	\$15,289,051.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	-19.67%	(\$13,505.14)	\$68,667.75	\$55,162.61	\$0.00	\$55,162.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Total</b>	<b>-4.11%</b>	<b>(\$1,005,472.29)</b>	<b>\$24,485,579.93</b>	<b>\$23,480,107.64</b>	<b>\$23,424,945.03</b>	<b>\$55,162.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	Utility
20	General Government	22.00	1.00	-1.35%	(\$24,483.00)	\$1,814,700.00	\$1,790,217.00	\$1,790,217.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Land-Use Administration			0.78%	\$1,000.00	\$129,000.00	\$130,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	Uniform Construction Code	10.00	0.00	0.00%	\$0.00	\$661,000.00	\$661,000.00	\$661,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Insurance			-2.36%	(\$71,517.00)	\$3,035,000.00	\$2,963,483.00	\$2,963,483.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Public Safety	53.00	6.00	-2.17%	(\$126,791.75)	\$5,854,926.75	\$5,728,135.00	\$5,728,135.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Public Works	27.00		-10.21%	(\$239,000.00)	\$2,341,500.00	\$2,102,500.00	\$2,102,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Health and Human Services			-29.42%	(\$47,054.78)	\$159,954.78	\$112,900.00	\$112,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Parks and Recreation	3.00		7.61%	\$22,494.86	\$295,667.75	\$318,162.61	\$263,000.00	\$0.00	\$55,162.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Education (including Library)			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Unclassified	1.00		-61.79%	(\$790,000.00)	\$1,278,500.00	\$488,500.00	\$488,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Utilities and Bulk Purchases			-0.85%	(\$10,000.00)	\$1,175,000.00	\$1,165,000.00	\$1,165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Landfill / Solid Waste Disposal			-1.89%	(\$17,041.22)	\$900,691.20	\$883,649.98	\$850,000.00	\$33,649.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Contingency			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures			3.36%	\$65,258.00	\$1,939,408.00	\$2,004,666.00	\$2,004,666.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Judgements			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Shared Services			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Court and Public Defender			1.09%	\$4,000.00	\$367,500.00	\$371,500.00	\$371,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Capital			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	Debt			9.05%	\$121,549.78	\$1,343,525.22	\$1,465,075.00	\$1,465,075.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Deferred Charges			85.65%	\$851,806.00	\$994,500.00	\$1,846,306.00	\$1,846,306.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Debt - Type 1 School District			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	Reserve for Uncollected Taxes			-0.07%	(\$948.91)	\$1,349,961.96	\$1,349,013.05	\$1,349,013.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	Surplus General Budget			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>116.00</b>	<b>7.00</b>	<b>-1.10%</b>	<b>(\$260,728.02)</b>	<b>\$23,740,835.66</b>	<b>\$23,480,107.64</b>	<b>\$23,391,295.05</b>	<b>\$33,649.98</b>	<b>\$55,162.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring appropriation reductions</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				<b>Line Item.</b> <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	<b>Amount</b>	<b>Comment/Explanation</b>
	<b>X</b>		Salary and Wages-Variou Budget Line Items	\$180,498.00	Estimated Contractual Obligations	
<b>X</b>			FEMA Reimbursements	\$1,726,306.00	FEMA Reimbursements Are Currently Under Review	
<b>X</b>			Community Disaster Loan Proceeds	\$1,069,506.00	Requires Yearly Review For Eligibility	
<b>X</b>			Reserve for Debt Service	\$34,820.00	Premiums Depend On Annual Debt Issuance	
		<b>X</b>	Debt Service Payment of Bond Principal	\$25,000.00	Debt Service Schedule Expected To Increase	

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,685	\$152,049,100.00	5.54%	15A Public Schools			0.00%
2 Residential	9,998	\$2,425,444,439.00	88.44%	15B Other Schools			0.00%
3A/3B Farm	25	\$2,032,258.00	0.07%	15C Public Property			0.00%
4A Commercial	186	\$159,319,263.00	5.81%	15D Church and Charities			0.00%
4B Industrial	2	\$566,100.00	0.02%	15E Cemeteries & Graveyards			0.00%
4C Apartments	2	\$3,060,000.00	0.11%	15F Other Exempt	1,149	\$200,555,596.00	100.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>11,898</b>	<b>\$2,742,471,160.00</b>	<b>100.00%</b>	<b>Total</b>	<b>1,149</b>	<b>\$200,555,596.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				117.35%			
<b>Equalized Valuation, Taxable Properties</b>				\$2,337,001,414.57			
<b>Total # of property tax appeals filed in 2014</b>				County Tax Board			
				1,259.00			
				State Tax Court			
				166.00			
<b>Number of 2014 County Tax Board decisions appealed to Tax Court</b>				2.00			
<b>Number of pending property tax appeals in State Tax Court</b>				494.00			
<b>Amount paid out by municipality for tax appeals in 2014</b>							
				Percentage of Exempt vs. Non-Exempt Properties			
				8.81%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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	1	\$63,004.84	\$13,069,500.00	\$249,758.15
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>63,004.84</b>	<b>13,069,500.00</b>	<b>249,758.15</b>



**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			0.00					
Supervisory Staff (Department Heads & Managers)	9.00		1,272,383.11	\$942,661.00		\$56,860.11	\$177,156.00	\$95,706.00
Police Officers (Including Superior Officers)	53.00	6.00	7,333,215.00	\$5,150,000.00	\$200,000.00	\$939,963.00	\$1,043,252.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	54.00	1.00	4,999,571.66	\$2,971,239.00	\$50,000.00	\$341,160.66	\$1,062,936.00	\$574,236.00
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>116.00</b>	<b>7.00</b>	<b>13,605,169.77</b>	<b>\$9,063,900.00</b>	<b>\$250,000.00</b>	<b>\$1,337,983.77</b>	<b>\$2,283,344.00</b>	<b>\$669,942.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	24.00	\$11,039.88	\$264,957.12
Parent & Child	13.00	\$15,862.92	\$206,217.96
Employee & Spouse (or Partner)	10.00	\$24,758.88	\$247,588.80
Family	46.00	\$28,012.80	\$1,288,588.80
Employee Cost Sharing Contribution (enter as negative - )			(\$239,297.43)
<b>Subtotal</b>	<b>93.00</b>	<b>\$79,674.48</b>	<b>\$1,768,055.25</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage	2	\$11,039.88	\$22,079.76
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$24,758.88	\$24,758.88
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$702.57)
<b>Subtotal</b>	<b>3.00</b>	<b>\$35,798.76</b>	<b>\$46,136.07</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	1	\$18,307.08	\$18,307.08
Parent & Child	1	\$18,831.72	\$18,831.72
Employee & Spouse (or Partner)	2	\$28,371.84	\$56,743.68
Family	6	\$33,019.32	\$198,115.92
Employee Cost Sharing Contribution (enter as negative - )			\$0.00
<b>Subtotal</b>	<b>10.00</b>	<b>\$98,529.96</b>	<b>\$291,998.40</b>
<b>GRAND TOTAL</b>	<b>106.00</b>	<b>\$214,003.20</b>	<b>\$2,106,189.72</b>

Note - other health insurances such as dental and vision are not included in this analysis. Therefore, the total from this sheet will not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

**NO**

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**NO**



**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	\$23,670,000.00	\$23,670,000.00	\$0.00				
Regional School Debt	\$6,866,533.35	\$6,866,533.35	\$0.00				
Utility Fund Debt							
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$3,161,131.00		\$3,161,131.00				
Notes Outstanding	\$9,919,921.00		\$9,919,921.00				
Bonds Outstanding	\$6,840,000.00	\$28,019.99	\$6,811,980.01				
Loans and Other Debt	\$649,832.00		\$649,832.00				
<b>Total (Current Year)</b>	<b>\$51,107,417.35</b>	<b>\$30,564,553.34</b>	<b>\$20,542,864.01</b>				
Population (2010 census)	<u>20,067</u>						
Per Capita Gross Debt	<u>\$2,546.84</u>						
Per Capita Net Debt	<u>\$1,023.71</u>						
3 Yr. Average Property Valuation		<u>\$2,427,331,493.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.85%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$245,000.00			
Bond Anticipation Notes - Interest				\$103,000.00			
Bonds - Principal				\$800,000.00	\$830,000.00	\$840,000.00	\$4,370,000.00
Bonds - Interest				\$212,075.00	\$183,887.50	\$162,637.50	\$432,862.50
Loans & Other Debt - Principal				\$71,304.39	\$66,815.28	\$68,158.27	\$443,554.52
Loans & Other Debt - Interest				\$12,641.91	\$11,238.15	\$9,895.16	\$32,213.69
<b>Total</b>				<b>\$1,444,021.30</b>	<b>\$1,091,940.93</b>	<b>\$1,080,690.93</b>	<b>\$5,278,630.71</b>
Total Principal				\$1,116,304.39	\$896,815.28	\$908,158.27	\$4,813,554.52
Total Interest				\$327,716.91	\$195,125.65	\$172,532.66	\$465,076.19
% of Total Current Year Budget				6.15%			
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 &amp; Poors</u>	<u>Fitch</u>	
Rating				A1	Aa-	N/A	
Year of Last Rating				12/2012	04/2012	N/A	
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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