



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.331	\$402,811.11	14.16%	\$612.59	Municipal Purpose Tax	ACTUAL	\$408,190.06
Municipal Library			0.00%	\$0.00	Municipal Library		
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	1.160	\$1,407,523.72	49.49%	\$2,146.86	Local School District	ESTIMATED	\$1,478,358.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.834	\$1,011,961.02	35.58%	\$1,543.52	County Purposes	ESTIMATED	\$1,083,773.32
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.018	\$21,840.89	0.77%	\$33.31	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2014 Budget)</b>	<b>2.343</b>	<b>\$2,844,136.74</b>	<b>100.00%</b>	<b>\$4,336.28</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$2,970,321.38</b>
Total Taxable Valuation as of October 1, 2014		\$120,167,979.00			Revenue Anticipated, Excluding Tax Levy		354,985.14
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		581,985.60
Current Year Average Residential Assessment		\$185,074.00			Total Non-Municipal Tax Levy		\$2,562,131.32
					Amount to be Raised by Taxes - Before RUT		\$2,789,131.78
					Reserve for Uncollected Taxes (RUT)		\$181,189.60
					<b>Total Amount to be Raised by Taxes</b>		<b>\$2,970,321.38</b>
					% of Tax Collections used to Calculate RUT		93.90%
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2014		2,765,897.43
					Total Tax Levy, CY 2014		2,849,584.51
					% of Taxes Collected, CY 2014		97.06%
					Delinquent Taxes - December 31, 2014		\$54,056.77

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.331	0.339	2.42%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$402,811.11	\$408,190.06	1.34%	\$5,378.95

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$612.59	\$627.40	2.42%	\$14.81

**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	20.45%	\$32,253.00	\$157,747.00	\$190,000.00	\$190,000.00							
08	Local Revenue	-29.30%	(\$721.02)	\$2,461.02	\$1,740.00	\$1,740.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$119,526.00	\$119,526.00	\$119,526.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
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	0.00%	\$0.00	\$7,819.14	\$7,819.14	\$7,819.14							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-60.46%	(\$54,895.86)	\$90,795.86	\$35,900.00	\$35,900.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-19.67%	(\$99,978.91)	\$508,168.97	\$408,190.06	\$408,190.06							
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								
	<b>Total</b>	<b>-13.91%</b>	<b>(\$123,342.79)</b>	<b>\$886,517.99</b>	<b>\$763,175.20</b>	<b>\$763,175.20</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>	<b>\$0.00</b>

**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	6.00	5.31%	\$7,425.00	\$139,874.00	\$147,299.00	\$136,584.00	\$10,715.00								
21	Land-Use Administration	1.50	0.38%	\$36.76	\$9,782.24	\$9,819.00	\$9,819.00									
22	Uniform Construction Code	3.50	10.94%	\$1,416.00	\$12,942.00	\$14,358.00	\$14,358.00									
23	Insurance		0.00%	\$0.00	\$19,500.00	\$19,500.00	\$19,500.00									
25	Public Safety	4.00	1.06%	\$1,496.00	\$140,770.00	\$142,266.00	\$142,266.00									
26	Public Works		-6.31%	(\$9,300.00)	\$147,350.00	\$138,050.00	\$138,050.00									
27	Health and Human Services	1.00	0.13%	\$9.00	\$7,060.00	\$7,069.00	\$7,069.00									
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00										
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		-16.67%	(\$3,000.00)	\$18,000.00	\$15,000.00	\$15,000.00									
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$29,250.00	\$29,250.00	\$29,250.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-0.10%	(\$13.40)	\$13,388.00	\$13,374.60	\$13,374.60									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00										
44	Capital		#DIV/0!	\$46,000.00	\$0.00	\$46,000.00	\$46,000.00									
45	Debt		#DIV/0!	\$0.00		\$0.00										
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		-1.97%	(\$3,647.41)	\$184,837.01	\$181,189.60	\$181,189.60									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	<b>0.00</b>	<b>16.00</b>	<b>5.59%</b>	<b>\$40,421.95</b>	<b>\$722,753.25</b>	<b>\$763,175.20</b>	<b>\$752,460.20</b>	<b>\$10,715.00</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>	<b>\$0.00</b>

**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>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>

**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	139	\$4,162,100.00	3.46%
2 Residential	544	\$100,680,100.00	83.78%
3A/3B Farm	124	\$11,608,100.00	9.66%
4A Commercial	9	\$3,451,100.00	2.87%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$266,579.00	0.22%
<b>Total</b>	<b>817</b>	<b>\$120,167,979.00</b>	<b>100.00%</b>

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

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$1,130,000.00	23.32%
15B Other Schools			0.00%
15C Public Property	31	\$1,593,000.00	32.88%
15D Church and Charities	2	\$266,600.00	5.50%
15E Cemeteries & Graveyards	2	\$32,400.00	0.67%
15F Other Exempt	7	\$1,823,300.00	37.63%

<b>Total</b>	<b>43</b>	<b>\$4,845,300.00</b>	<b>100.00%</b>
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Percentage of Exempt vs. Non-Exempt Properties 5.00%

Average Ratio (%), Assessed to True Value	113.71%
Equalized Valuation, Taxable Properties	\$105,679,341.31
Total # of property tax appeals filed in 2014	24.00
	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	\$0.00

**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	NONE			
I Dwelling Exemption	NONE			
J Dwelling Abatement	NONE			
K New Dwelling/Conversion Exemption	NONE			
L New Dwelling/Conversion Abatement	NONE			
N Multiple Dwelling Exemption	NONE			
O Multiple Dwelling Abatement	NONE			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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		3.00	18,308.00	\$15,728.00	\$0.00	\$1,377.00	\$0.00	\$1,203.00
Supervisory Staff (Department Heads & Managers)		5.00	50,944.00	\$45,179.00	\$0.00	\$2,309.00		\$3,456.00
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		8.00	21,139.62	\$19,352.00	\$0.00	\$307.62	\$0.00	\$1,480.00
<b>Totals</b>	<b>0.00</b>	<b>16.00</b>	<b>90,391.62</b>	<b>\$80,259.00</b>	<b>\$0.00</b>	<b>\$3,993.62</b>	<b>\$0.00</b>	<b>\$6,139.00</b>

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**

	<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	0.00	NONE	#VALUE!
Parent & Child	0.00	NONE	#VALUE!
Employee & Spouse (or Partner)	0.00	NONE	#VALUE!
Family	0.00	NONE	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	#VALUE!
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage	0	NONE	#VALUE!
Parent & Child	0	NONE	#VALUE!
Employee & Spouse (or Partner)	0	NONE	#VALUE!
Family	0	NONE	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	#VALUE!
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	0	NONE	#VALUE!
Parent & Child	0	NONE	#VALUE!
Employee & Spouse (or Partner)	0	NONE	#VALUE!
Family	0	NONE	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	#VALUE!
<b>GRAND TOTAL</b>	<b>0.00</b>	<b>\$0.00</b>	<b>#VALUE!</b>

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)?** **NO**

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

**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
NONE					
<b>Totals</b>	0.00	\$0.00			
Total Funds Reserved as of end of 2014					
Total Funds Appropriated in 2015					

**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	\$0.00	\$0.00	Utility Fund - Principal	None																	
Regional School Debt		\$0.00	Utility Fund - Interest																		
Utility Fund Debt			Bond Anticipation Notes - Principal	None																	
0		\$0.00	Bond Anticipation Notes - Interest																		
0		\$0.00	Bonds - Principal	None																	
0		\$0.00	Bonds - Interest																		
0		\$0.00	Loans & Other Debt - Principal	None																	
0		\$0.00	Loans & Other Debt - Interest																		
0		\$0.00	Total	\$0.00	\$0.00	\$0.00															
0		\$0.00																			
<u>Municipal Purposes</u>			Total Principal	#VALUE!	\$0.00	\$0.00															
Debt Authorized	\$0.00	\$0.00	Total Interest	\$0.00	\$0.00	\$0.00															
Notes Outstanding	\$0.00	\$0.00	% of Total Current Year Budget	0.00%																	
Bonds Outstanding	\$0.00	\$0.00																			
Loans and Other Debt	\$0.00	\$0.00																			
Total (Current Year)	\$0.00	\$0.00																			
Population (2010 census)	1,036		Debt Not Listed Above																		
Per Capita Gross Debt	\$0.00		Total Guarantees - Governmental																		
Per Capita Net Debt	\$0.00		Total Guarantees - Other																		
3 Yr. Average Property Valuation	\$109,897,373.33		Total Capital/Equipment Leases																		
Net Debt as % of 3 Year Avg Property Valuation	0.00%		Total Other																		
			<table border="1"> <tr> <td><u>Bond Rating</u></td> <td><u>Moody's</u></td> <td><u>Standard &amp; Poors</u></td> <td><u>Fitch</u></td> <td></td> </tr> <tr> <td>Rating</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>		Rating					Year of Last Rating				
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>																		
Rating																					
Year of Last Rating																					
			<b>Mark "X" if Municipality has no bond rating</b> <table border="1"> <tr> <td align="center"><b>X</b></td> </tr> </table>				<b>X</b>														
<b>X</b>																					

**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
<b>Receiving</b>	Lower Alloways Creek Township	Police		1/1/2014	12/31/2016	\$95,000.00
<b>Receiving</b>	Lower Alloways Creek Township	Solid Waste and Recycling Pickup		1/1/2015	12/31/2015	\$81,960.00
<b>Receiving</b>	Quinton Township	Municipal Clerk		1/1/2015	12/31/2017	\$16,160.00

