

State of New Jersey Local Government Services

		<u>.</u>							
Year:	2015	Municipal User Friendly Budget							
MUNICIPALITY:	0508 Ocean City City - C	ounty of Cape May			•			Adopted	•
Municode:			Filename:	ilename: 0508_fba_2015.xlsm				_	
	Website:	www.ocnj.us	ww.ocnj.us						
	Phone Number:			609-399-6111					
Mailing Address:				861 Asbury Avenu	e				
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Email the UFB if no	t using Outlook	Munio	ipality:	Ocean City	State:	NJ	Zip:	08226	
	Mayor	•	_				•	•	
First Name	Middle Name	Last Name		Term Expires	Business E	mail			
Jay	А	Gillian		6/30/2018	jgillian@ocnj.u	ıs			
	Chief Administr	rative Officer							
James	V	Mallon			jmallon@ocnj.	us			
	Chief Financial	Officer							
Frank		Donato III			fdonato@ocnj	<u>.us</u>			
	Municipal Clerk	(
Linda	Р	MacIntyre			Imacintyre@o	cnj.us			
	Governing Bod	y Members							
First Name	Middle Name	Last Name		Term Expires	Business E	mail			
Michael		Allegretto		6/30/2018	mallegretto@c	cnj.us			
Keith		Hartzell		6/30/2018	khartzell@ocn	j.us			
Peter	V	Madden		6/30/2018	pmadden@oci	ıj.us			
Michael		DeVlieger		6/30/2016	mdevlieger@o	cnj.us			
Antwan	L	McClellan		6/30/2016	amcclellan@od	nj.us			
Anthony		Wilson		6/30/2016	awilson@ocnj.	us			
Peter	J	Guinosso		6/30/2016	pguinosso@oc	nj.us			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	<u>entities levying proper</u> Calendar Year	% of	Avg Residential	<u>Current Year 2015 Bu</u> <u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u> 1 aacs</u>	Actual Estimateu	<u> </u>
Municipal Purpose Tax	0.401	\$44,793,202.78		\$2,359.86	Municipal Purpose Tax	ACTUAL	\$46,275,386.84
Municipal Library	0.035	\$3,816,785.00		\$205.97	Municipal Library	ACTUAL	\$3,837,662.00
Municipal Open Space	0.033	ψ3,010,703.00	0.00%	\$0.00	Municipal Open Space	ACTUAL	Ψ3,037,002.00
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	0.221	\$24,681,877.00		\$1,300.57	Local School District	ESTIMATED	\$24,681,877.00
Regional School District	0.221	Ψ24,001,077.00	0.00%	\$0.00	Regional School District	LO I II VII I I L	Ψ24,001,077.00
County Purposes	0.214	\$23,840,910.39		\$1,259.38	County Purposes	ESTIMATED	\$25,000,000.00
County Library	0.211	Ψ23,010,710.37	0.00%	\$0.00	County Library	ESTIMITED	Ψ23,000,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$1,136,255.82	1.16%	\$64.73	County Open Space	ESTIMATED	\$1,150,000.00
Other County Levies (total)	0.011	Ψ1,130,233.02	0.00%	\$0.00	Other County Levies (total)	ESTIMITED	Ψ1,130,000.0
Other County Ecvics (total)			0.0070	Ψ0.00	oner county herres (total)		
Total (Calendar Year 2014 Budget)	0.882	\$98,269,030.99	100.00%	\$5,190.53	Total ESTIMATED amount to be raised by ta	ixes	\$100,944,925.84
		· · ·			•		
Total Taxable Valuation as of	October 1 2014	\$11 296 344 698 00			Revenue Anticipated Excluding Tax Levy		26 875 694 96
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2014	\$11,296,344,698.00			Revenue Anticipated, Excluding Tax Levy	ncollected Taxes	
(To be used to calculate the current year tax rat	e)				Budget Appropriations, before Reserve for U	ncollected Taxes	26,875,694.96 71,884,638.80 \$50,831,877.00
	e)	\$11,296,344,698.00 \$588,495.00	<u>.</u>		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy	ncollected Taxes	71,884,638.80 \$50,831,877.00
(To be used to calculate the current year tax rat	e) sessment	\$588,495.00	Comparison		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	ncollected Taxes	71,884,638.80 \$50,831,877.00 \$95,840,820.84
(To be used to calculate the current year tax rat	e) sessment		Comparison_		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	ncollected Taxes	71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89
(To be used to calculate the current year tax rat	e) sessment Prior Y	\$588,495.00 Year to Current Year			Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	ncollected Taxes	71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89
(To be used to calculate the current year tax rat	e) sessment Prior V	\$588,495.00 Year to Current Year (on - Municipal Purpose	es Tax Rate		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	ncollected Taxes	71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	e) sessment Prior Y Compariso Prior Year	\$588,495.00 Year to Current Year Con - Municipal Purpose Current Year	es Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	ncollected Taxes	71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	e) sessment Prior V	\$588,495.00 Year to Current Year (on - Municipal Purpose	es Tax Rate		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		71,884,638.80 \$50,831,877.00 \$95,840,820.84
(To be used to calculate the current year tax rat	Prior Year 0.401	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410	% Change (+/-) 2.14%		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	Prior Year 0.401	\$588,495.00 Year to Current Year Con - Municipal Purpose Current Year	% Change (+/-) 2.14%		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	Prior Year 0.401	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410	% Change (+/-) 2.14%	\$ Change (+/-)	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	e) sessment Prior V Compariso Prior Year 0.401 Compariso	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410 On - Municipal Purpose	** Tax Rate % Change (+/-) 2.14% ** Tax Levy	\$ Change (+/-) \$1,482,184.06	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat	Prior Year Compariso Prior Year 0.401 Compariso Prior Year	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410 On - Municipal Purpose Current Year	**S Tax Rate % Change (+/-) 2.14% **S Tax Levy % Change (+/-)		Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the reference the statutory exception used		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year Compariso Prior Year 0.401 Compariso Prior Year \$44,793,202.78	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410 On - Municipal Purpose Current Year	**S Tax Rate % Change (+/-) 2.14% **S Tax Levy % Change (+/-) 3.31%	\$1,482,184.06	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73
(To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year Compariso Prior Year 0.401 Compariso Prior Year \$44,793,202.78 Comparison - Impace	\$588,495.00 Year to Current Year On - Municipal Purpose Current Year 0.410 On - Municipal Purpose Current Year \$46,275,386.84	** Tax Rate % Change (+/-) 2.14% ** Tax Levy % Change (+/-) 3.31% Fax Payment (Mun	\$1,482,184.06	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2014		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73 98.719
(To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year Seasyment Compariso Prior Year 0.401 Compariso Prior Year \$44,793,202.78 Comparison - Impace Prior Year	\$588,495.00 Year to Current Year on - Municipal Purpose Current Year 0.410 On - Municipal Purpose Current Year \$46,275,386.84 Current Year Current Year Current Year	**S Tax Rate % Change (+/-) 2.14% **S Tax Levy % Change (+/-) 3.31% **Fax Payment (Mun % Change (+/-)	\$1,482,184.06 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2014 Total Tax Levy, CY 2014		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73 98.719
(To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year Compariso Prior Year 0.401 Compariso Prior Year \$44,793,202.78 Comparison - Impace	\$588,495.00 Year to Current Year on - Municipal Purpose Current Year 0.410 On - Municipal Purpose Current Year \$46,275,386.84 Current Year Current Year Current Year	**S Tax Rate % Change (+/-) 2.14% **S Tax Levy % Change (+/-) 3.31% **Fax Payment (Mun % Change (+/-)	\$1,482,184.06 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for U Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % the reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2014 Total Tax Levy, CY 2014		71,884,638.80 \$50,831,877.00 \$95,840,820.84 \$1,252,503.89 \$97,093,324.73 98.719

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

08 S		Prior Year	Year	Revenue (Prior Year)	Revenue (Current Year)	Budget	Budget	Utility	Utility	Utility	Utility	Utility	Utility
	Surplus	16.08%	\$464,000.00	\$2,886,000.00	\$3,350,000.00	\$3,350,000.00							
08 L	Local Revenue	0.23%	\$33,163.18	\$14,194,264.82	\$14,227,428.00	\$14,227,428.00							
09 S	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,146,048.00	\$2,146,048.00	\$2,146,048.00							
	Jniform Construction Code Fees	-10.47%	(\$128,620.00	\$1,228,620.00	\$1,100,000.00	\$1,100,000.00							
S	Special Revenue Items w/ Prior Written Consent												
11 S	Shared Services Agreements	0.00%	\$0.00	\$222,789.00	\$222,789.00	\$222,789.00							
08 A	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10 P	Public and Private Revenue	84.17%	\$567,506.88	\$674,261.08	\$1,241,767.96	\$1,241,767.96							
08 O	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15 R	Receipts from Delinquent Taxes	-5.57%	(\$44,225.87)	\$794,225.87	\$750,000.00	\$750,000.00							
\overline{A}	Amount to be raised by taxation												
07 L	Local Tax for Municipal Purposes	3.31%	\$1,482,184.06	\$44,793,202.78	\$46,275,386.84	\$46,275,386.84							
07 N	Minimum Library Tax	0.55%	\$20,877.00	\$3,816,785.00	\$3,837,662.00	\$3,837,662.00							
54 C	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07 A	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08 D	Deficit General Budget	#DIV/0!	\$0.00	_	\$0.00			_					
T	Гotal	3.38%	\$2,394,885.25	\$70,756,196.55	\$73,151,081.80	\$73,151,081.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND

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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	31.00	28.00	7.31%	\$437,258.80	\$5,983,150.00	\$6,420,408.80	\$6,347,750.00	\$72,658.80							
21	Land-Use Administration	6.00	6.00	2.61%	\$17,650.00	\$675,800.00	\$693,450.00	\$693,450.00								
22	Uniform Construction Code	7.00	3.00		(\$23,300.00	\$626,300.00	\$603,000.00	\$603,000.00								
23	Insurance	0.00	0.00	-1.66%	(\$158,700.00	\$9,543,700.00	\$9,385,000.00	\$9,385,000.00								
25	Public Safety	131.00	4.00	1.48%	\$236,976.73	\$16,023,911.00	\$16,260,887.73	\$16,255,411.00	\$5,476.73							
26	Public Works	49.00	3.00		\$179,650.00	\$4,187,800.00	\$4,367,450.00	\$4,367,450.00								
27	Health and Human Services	1.00	1.00	1.05%	\$1,000.00	\$95,000.00	\$96,000.00	\$96,000.00								
28	Parks and Recreation	16.00	38.00	6.73%	\$196,600.00	\$2,921,300.00	\$3,117,900.00	\$3,117,900.00								
29	Education (including Library)	0.00	0.00	0.55%	\$20,877.00	\$3,816,785.00	\$3,837,662.00	\$3,837,662.00								
30	Unclassified	0.00	0.00	-100.00%	(\$719,835.08	\$719,835.08	\$0.00	\$0.00								
31	Utilities and Bulk Purchases	0.00	0.00	-0.43%	(\$12,000.00	\$2,800,000.00	\$2,788,000.00	\$2,788,000.00								
32	Landfill / Solid Waste Disposal	9.00	3.00		\$187,801.23	\$3,681,500.00	\$3,869,301.23	\$3,834,200.00	\$35,101.23							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	5.56%	\$304,852.00	\$5,483,482.00	\$5,788,334.00	\$5,788,334.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	2.00	1.00		\$0.00	\$222,789.00	\$222,789.00	\$222,789.00								
43	Court and Public Defender	6.00	3.00	1.18%	\$7,400.00	\$627,000.00	\$634,400.00	\$634,400.00								
44	Capital	0.00	0.00	135.22%	\$1,306,190.00	\$966,000.00	\$2,272,190.00	\$1,100,000.00	\$1,172,190.00							
45	Debt	0.00	0.00	4.94%	\$496,486.26	\$10,052,822.78	\$10,549,309.04	\$10,549,309.04								
46	Deferred Charges	0.00	0.00	113.98%	\$530,000.00	\$465,000.00	\$995,000.00	\$995,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$1,250,000.00	\$1,250,000.00	\$1,250,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	258.00	90.00	4.29%	\$3,008,906.94	\$70,142,174.86	\$73,151,081.80	\$71,865,655.04	\$1,285,426.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk Non-recurring appropriation Future Year Appropriation Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

1 Tuperty Tax Assessin	ients - Taxable I Iu	perues (October 1, 2014 vait	<u>ie)</u>
	# of Parcels	Assessed Value	% of Total
Vacant Land	772	\$186,331,900.00	1.65%
Residential	17,949	\$10,562,891,900.00	93.51%
3 Farm	0	\$0.00	0.00%
Commercial	597	\$499,505,300.00	4.42%
Industrial	2	\$733,300.00	0.01%
Apartments	44	\$43,872,100.00	0.39%
B Railroad	0	\$0.00	0.00%
B Business Personal Property	1	\$3,010,198.00	0.03%
Total	19,365	\$11,296,344,698.00	100.00%
3	Vacant Land Residential Farm Commercial Industrial Apartments Railroad Business Personal Property	# of Parcels Vacant Land 772 Residential 17,949 Farm 0 Commercial 597 Industrial 2 Apartments 44 Railroad 0 Business Personal Property 1	Vacant Land 772 \$186,331,900.00 Residential 17,949 \$10,562,891,900.00 Farm 0 \$0.00 Commercial 597 \$499,505,300.00 Industrial 2 \$733,300.00 Apartments 44 \$43,872,100.00 Railroad 0 \$0.00 Business Personal Property 1 \$3,010,198.00

Average Ratio (%), Assessed to True Value	97.12%
Equalized Valuation, Taxable Properties	\$11,631,326,913.10

Total # of property tax appeals filed in 2014	County Tax Board	56.00
	State Tax Court	8.00
Number of 2014 County Tax Board decisions appealed to T	Cax Court	0.00
Number of pending property tax appeals in State Tax Court	19.00	

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Amount paid out by municipality for tax appeals in 2014	\$36,176.76

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)								
	% of Total							
15A Public Schools	6	\$73,997,300.00	17.19%					
15B Other Schools	3	\$2,660,800.00	0.62%					
15C Public Property	884	\$205,236,300.00	47.67%					
15D Church and Charities	47	\$112,856,000.00	26.21%					
15E Cemeteries & Graveyards	0	\$0.00	0.00%					
15F Other Exempt	44	\$35,781,600.00	8.31%					

Total	984	\$430,532,000.00	100.00%
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Percentage of Exempt vs.

Non-Exempt Properties 4.84%

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements									
		# of	PILOT		Taxes if Billed in Full					
		Parcels	Billing/Revenue	Assessed Value	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									
О	Multiple Dwelling Abatement									
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00					

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term	ax Exemptions									
Prior Budget Year	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 Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions									
Project Name	Type of Project (use drop-down for data entry)		Assessed Value 201	Taxes if Billed In Full 14 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		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 Exempt		0.00	0.00	0.00	Total Long Term Exemptio	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00		Total Long Term Exempt		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Tota	tal								•						Total Long Term Exem	ptions - GRAND TOTA	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	8.00	78,604.80	\$73,600.00	\$0.00	\$0.00	\$0.00	\$5,004.80
Supervisory Staff (Department Heads & Managers)	27.00	0.00	3,733,188.08	\$2,794,000.00	\$10,000.00	\$333,044.80	\$406,151.28	\$189,992.00
Police Officers (Including Superior Officers)	57.00	0.00	8,774,588.88	\$5,872,000.00	\$300,000.00	\$1,428,070.40	\$857,430.48	\$317,088.00
Fire Fighters (Including Superior Officers)	59.00	0.00	9,302,110.56	\$6,109,000.00	\$490,000.00	\$1,485,708.80	\$887,515.76	\$329,886.00
All Other Union Employees not listed above	104.00	79.00	12,336,112.80	\$8,801,700.00	\$322,300.00	\$1,049,162.64	\$1,564,434.56	\$598,515.60
All Other Non-Union Employees not listed above	11.00	3.00	989,520.16	\$673,350.00	\$24,650.00	\$80,263.32	\$165,469.04	\$45,787.80
Totals	258.00	90.00	35,214,125.28	\$24,323,650.00	\$1,146,950.00	\$4,376,249.96	\$3,881,001.12	\$1,486,274.20

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Yes

Note - <u>Base Pay</u> 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	
	Current Year # of	Annual Cost	
	Covered Members	Estimate per	Total Current
	(Medical & Rx)	Employee	Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	62.00	\$10,730.16	\$665,269.92
Parent & Child	30.00	\$16,174.32	\$485,229.60
Employee & Spouse (or Partner)	31.00	\$23,834.28	\$738,862.68
Family	120.00	\$27,430.92	\$3,291,710.40
Employee Cost Sharing Contribution (enter as negative -)			(\$1,300,000.00)
Subtotal	243.00	\$78,169.68	\$3,881,072.60
Elected Officials - Health Benefits - Annual Cost			
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
Retirees - Health Benefits - Annual Cost			
Single Coverage	49	\$11,083.27	\$543,080.28
Parent & Child	4	\$18,981.12	\$75,924.48
Employee & Spouse (or Partner)	53	\$24,002.48	\$1,272,131.28
Family	28	\$30,171.33	\$844,797.24
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	134.00	\$84,238.20	\$2,735,933.28
GRAND TOTAL	377.00	\$162,407.88	\$6,617,005.88

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

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		T		eck applicable	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
CWA Local 1078	9992.67	\$1,232,895.88	Х		
PBA Local 61	5849.21	\$1,213,768.60	X		
FMBA Local 27	8784.50	\$1,041,950.00	X		
CWA Local 1032	3118.98	\$835,047.83	X		
EMT's & Paramedics Local R3/347	809.00	\$101,400.00	X		
Non-Union	621.38	\$62,799.95			Х
Michael Dattilo- Aide to the Mayor	530.50	\$138,000.00			Х
Frank Donato III- CFO	342.50	\$110,060.57		х	
Linda MacIntyre- City Clerk	582.50			х	
Chad Callahan- Police Chief	270.75	\$89,267.84		х	
Christopher Breunig- Fire Chief	186.50			х	
Joann Cioeta, HR Director	92.50	. ,			х
Claire Fulton, Court Administrator	254.00				х
James Mallon- Business Administrator	19.50			х	
Elizabeth Woods, Asst HR Director	31.00	· '			Х
Kristin Gallagher- Director of Community Services	25.00			х	
Roger McLarnon- Director of Community Operations	29.81	\$4,142.76		х	
reger measurement and a community operations		V 1,1 1211 0			
Tatala	24540.20	¢5 110 062 60			
Totals	31540.30	\$5,110,062.69			
Total Funds Reserved	as of and of 2014	\$0.00			
	ropriated in 2015	\$600,000.00			
Total i ulius App	TIED 0 4	φουσ,σοσ.σο			

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

	Gross		Net		Current Year	2016	2017	All Additional Future		
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$19,246,000.00	\$19,246,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest						
				Bond Anticipation Notes - Principal	\$27,525,000.00	\$25,000,000.00	\$35,000,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$244,200.00	\$250,000.00	\$350,000.00			
0			\$0.00	Bonds - Principal	\$8,410,000.00	\$8,745,000.00	\$7,540,000.00	\$34,235,000.00		
0			\$0.00	Bonds - Interest	\$1,856,325.69	\$1,666,050.00	\$1,368,400.00	\$3,816,775.00		
0			\$0.00	Loans & Other Debt - Principal	\$28,460.17	\$29,032.24	\$29,615.77	\$460,313.92		
0			\$0.00	Loans & Other Debt - Interest						
0			\$0.00							
0			\$0.00	Total	\$38,063,985.86	\$35,690,082.24	\$44,288,015.77	\$38,512,088.92		
Municipal Purposes										
Debt Authorized	\$5,379,150.00		\$5,379,150.00	Total Principal	\$35,963,460.17	\$33,774,032.24	\$42,569,615.77	\$34,695,313.92		
Notes Outstanding	\$27,525,000.00		\$27,525,000.00	Total Interest	\$2,100,525.69	\$1,916,050.00	\$1,718,400.00	\$3,816,775.00		
Bonds Outstanding	\$58,930,000.00		\$58,930,000.00	% of Total Current Year Budget	52.03%					
Loans and Other Debt	\$519,522.69		\$519,522.69			-				
				Description		Debt Not Lis	ted Above			
Total (Current Year)	\$111,599,672.69	\$19,246,000.00	\$92,353,672.69	Total Guarantees - Governmental						
				Total Guarantees - Other						
				Total Capital/Equipment Leases						
Population (2010 census)	11,701			Total Other						
Per Capita Gross Debt	\$9,537.62			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>			
Per Capita Net Debt	\$7,892.80			Rating		AA				
				Year of Last Rating		2014				
3 Yr. Average Property Valuation		\$11,529,561,568.33								
	=			Mark "X" if Municipality has	no bond rating					
Net Debt as % of 3 Year Avg Proper	rty Valuation	0.80%	ł							
	=			Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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
Upper Township	911 Dispatch		1/1/2014	12/31/2018	\$222,789.00
Upper Township	EMS & Fire Suppression	Services the Strathmere section of Upper	1/1/2012	12/31/2016	per # of EMS runs
		= =			
	Services From	Services From Upper Township 911 Dispatch	Services From Type of Shared Service Provided Notes (Enter more specifics if needed) Upper Township 911 Dispatch	Services From Type of Shared Service Provided Notes (Enter more specifics if fleeded) Upper Township 911 Dispatch 1/1/2014	Services From 1ype of Shared Service Provided Notes (Enter more specifics if needed) Begin Date End Date Upper Township 911 Dispatch 1/1/2014 12/31/2018

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)						