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

USEK.	FRIENDLY BUDGET SEC			MATIONS	UNINIAKI (AL	LOIERATING	runds)						1			
FCOA		Budgeted Full-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	1.00	10.00	5.52%	\$31,200.00	\$565,700.00	\$596,900.00	\$583,400.00			\$13,500.00					
21	Land-Use Administration		3.00	2.73%	\$2,500.00	\$91,500.00	\$94,000.00	\$94,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			-4.89%	(\$26,500.00)	\$541,500.00	\$515,000.00	\$515,000.00								
25	Public Safety	7.00	3.00	1.05%	\$9,400.00	\$898,100.00	\$907,500.00	\$907,500.00								
26	Public Works	8.00	9.00	-1.92%	(\$28,800.00)	\$1,502,800.00	\$1,474,000.00	\$996,000.00			\$478,000.00					
27	Health and Human Services			0.00%	\$0.00	\$19,400.00	\$19,400.00	\$19,400.00								
28	Parks and Recreation	1.00	20.00	-2.28%	(\$14,000.00)	\$613,500.00	\$599,500.00	\$599,500.00								
29	Education (including Library)			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
30	Unclassified			-79.63%	(\$220,619.83)	\$277,046.38	\$56,426.55	\$56,426.55								
31	Utilities and Bulk Purchases			-5.96%	(\$17,000.00)	\$285,000.00	\$268,000.00	\$268,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.28%	\$27,870.00	\$382,630.00	\$410,500.00	\$409,000.00			\$1,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			-0.82%	(\$250.00)	\$30,650.00	\$30,400.00	\$30,400.00								
44	Capital			0.00%	\$0.00	\$510,000.00	\$510,000.00	\$500,000.00			\$10,000.00					
45	Debt			0.00%	\$0.00	\$57,000.00	\$57,000.00				\$57,000.00					
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			-0.02%	(\$86.03)	\$416,459.48	\$416,373.45	\$416,373.45								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	17.00	45.00	-3.80%	(\$236,285.86)	\$6,221,285.86	\$5,985,000.00	\$5,425,000.00	\$0.00	\$0.00	\$560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3



State of New Jersey Local Government Services

		-			
Year:	2018	Municipal User	Friendly B	udget	
MUNICIPALITY:	0001 Select your Local Go	overnment		•	Introduced
Municode:	0001		Filename:	0001_fbi_2018.xls	m
	Website:	www.hollandtownshipnj.gov	1		
	Phone Number:		908-995-4947		
	Mailing Address:		61 Church Road		
			Milford		
Email the UFB if no	t using Outlook	Municipality:	Holland Twp	State: NJ Zip:	08848
	Mayor	•			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Dan		Bush	12/31/2018	d.bush@hollandtownship.org	
	Chief Administr	ative Officer	-		
	Chief Financial	Officer	-		
Margaret		Pasqua		cfo@hollandtownship.org	
	Municipal Clerk		-		
Catherine		Miller		clerk@hollandtownship.org	
	Registered Mun	icipal Accountant	-	· 	
William		Collantano			
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Ray		Krov	12/31/2020	r.krov@hollandtownship.org	
Robert		Thurgarland	12/31/2019	r.thurgarland@hollandtowns	hip.org
Scott		Wilhelm	12/31/2019	s.wilhelm@hollandtownship.	org
Thomas		Scheibner	12/31/2020	t.scheibener@hollandtownsh	ip.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Proper	tv Tax Levies - ALL	entities levving prope	erty taxes		Current Year 2018 Bud	get	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			<u></u>
Municipal Purpose Tax	0.190			\$549.64	Municipal Purpose Tax	ACTUAL	\$1,193,600.00
Municipal Library	0.270	+-,-,-,-,	0.00%	\$0.00	Municipal Library		+-,-,2,0,00000
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	1.427	\$8,943,061.00		\$4,128.05	Local School District	ESTIMATED	\$8,949,338.00
Regional School District	0.646			\$1,868.76	Regional School District	ESTIMATED	\$4,058,000.00
County Purposes	0.326			\$943.06	County Purposes	ESTIMATED	\$2,454,000.00
County Library	0.033	\$204,738.33		\$95.46	County Library		. , ,
County Board of Health		· · · · · · · · · · · · · · · · · · ·	0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$199,125.95		\$92.57	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.654	\$16,637,834.32	100.00%	\$7,677.54	Total ESTIMATED amount to be raised by tax	es	\$16,654,938.00
Total Taxable Valuation as of	October 1, 2017	\$626,706,636.00			Revenue Anticipated, Excluding Tax Levy		4,231,400.00
(To be used to calculate the current year tax rate)		_		Budget Appropriations, before Reserve for Unc	collected Taxes	5,008,626.55
Current Year Average Residential Ass	essment	\$289,282.00			Total Non-Municipal Tax Levy		\$15,461,338.00
			=		Amount to be Raised by Taxes - Before RUT		\$16,238,564.55
	Prior	Year to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$416,373.45
			_		Total Amount to be Raised by Taxes		\$16,654,938.00
	Compariso	on - Municipal Purpos	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate RUT		97.50%
	0.190	0.190	0.00%			-	7110 071
	0.170	0.170	0.0070	ı	If % used exceeds the actual collection % then		
	Composição	n Municipal Dumos	og Tov. I over		reference the statutory exception used		
		n - Municipal Purpose		1.	reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,193,612.13	\$1,193,600.00	0.00%	(\$12.13)	Tax Collections - ACTUAL as of Prior Year	<u>:</u>	
					Total Tax Revenue, Collections CY 2017	_	16,400,350.34
	Comparison - Impact on Avg. 1				Total Tax Levy, CY 2017		16,653,129.96
Prior Year Current Year			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2017	=	98.48%
\$549.64			0.00%	\$0.00		_	
					Delinquent Taxes - December 31, 2017		\$231,148.71
				Sheet UFB-1		=	
				SHOOL OF D-1			

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	-0.67%	(\$5,000.00)	\$750,000.00	\$745,000.00	\$695,000.00		\$50,000.00					
08	Local Revenue	-4.46%	(\$49,900.11)	\$1,118,938.56	\$1,069,038.45	\$559,038.45		\$510,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,710,935.00	\$2,710,935.00	\$2,710,935.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-79.63%	(\$220,619.83)	\$277,046.38	\$56,426.55	\$56,426.55							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-4.75%	(\$10,467.69)	\$220,467.69	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-12.91%	(\$176,931.95)	\$1,370,531.95	\$1,193,600.00	\$1,193,600.00							
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	-7.18%	(\$462,919.58)	\$6,447,919.58	\$5,985,000.00	\$5,425,000.00	\$0.00	\$560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-rec.	Future V. reductions	Struct	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

Property Tax Asses	sments - Taxable Prop	erties (October 1, 2017 Valu	<u>ie)</u>	Property Tax Assess	sments - Exempt Pro	perties (October 1, 2017 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	139	\$7,665,900.00	1.22%	15A Public Schools	2	\$13,631,000.00	38.06%
2 Residential	1,864	\$524,938,100.00	83.76%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	440	\$67,640,830.00	10.79%	15C Public Property	72	\$12,958,400.00	36.18%
4A Commercial	27	\$14,447,811.00	2.31%	15D Church and Charities	7	\$5,110,500.00	14.27%
4B Industrial	7	\$10,448,100.00	1.67%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	1	\$429,300.00	0.07%	15F Other Exempt	19	\$4,116,400.00	11.49%
5A/5B Railroad	5	\$2,300.00	0.00%				
6A/6B Business Personal Property	2	\$1,136,595.00	0.18%				
Total	2,485	\$626,708,936.00	100.00%	Total	100	\$35,816,300.00	100.00%
	<u> </u>						
Average Ratio (%), Assessed to True	e Value	93.68%					
Equalized Valuation, Taxable Proper	ties	\$668,989,043.55		Percentage of Exempt vs.			
	=			Non-Exempt Properties	5.71%		
Total # of property tax appeals	filed in 2017	County Tax Board	10.00				
		State Tax Court	0.00				
Number of 2017 County Tax Board	decisions appealed to Ta	ax Court	0.00				
Number of pending property tax appeals in State Tax Court			0.00				
			*				
Amount paid out by municipality for	tax appeals in 2017		\$14,246.67				
				H			

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2017 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

	Eding 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	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions			
Type of Project Taxes if Billed Project (use drop-down In Full Name for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate	Type of Project Taxes if Billed Project (use drop-down In Full Name for data entry) PILOT Billing Assessed Value 2017 Total Tax Rat	Type of Project Taxes if Billed Project (use drop-down In Full Name for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate	Type of Project Taxes if Billed Project (use drop-down In Full Name for data entry) PILOT Billing Assessed Value 2017 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 TOTAI \$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	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	22,000.00	\$20,000.00				\$2,000.00
Supervisory Staff (Department Heads & Managers)	3.00		299,000.00	\$235,000.00		\$40,000.00		\$24,000.00
Police Officers (Including Superior Officers)	6.00	2.00	706,500.00	\$571,000.00		\$89,500.00		\$46,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		580,500.00	\$459,000.00		\$85,500.00		\$36,000.00
All Other Non-Union Employees not listed above	1.00		711,000.00	\$628,000.00		\$28,000.00		\$55,000.00
Totals	16.00	7.00	2,319,000.00	\$1,913,000.00	\$0.00	\$243,000.00	\$0.00	\$163,000.00

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

no

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 # of	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	,	1 0		,	· 0 /	
Single Coverage	2.00	\$11,861.16	\$23,722.32	5.00	\$11,861.16	\$59,305.80
Parent & Child	4.00	\$21,231.60	\$84,926.40	3.00	\$21,231.60	\$63,694.80
Employee & Spouse (or Partner)	3.00	\$23,722.32	\$71,166.96	2.00	\$23,722.32	\$47,444.64
Family	5.00	\$33,092.76	\$165,463.80	5.00	\$33,092.76	\$165,463.80
Employee Cost Sharing Contribution (enter as negative -)			(\$65,000.00)			(\$70,000.00)
Subtotal	14.00		\$280,279.48	15.00		\$265,909.04
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	14.00		\$280,279.48	15.00		\$265,909.04

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)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of	1	Approved	еск аррисавіє І	Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Police Union	718001100	7120011000	X	- Cramano	, tgi comont
Public Works Union			X		
Other Employees				Х	
Other Employees				^	
Total	s 0.00	#0.00			
lotai	0.00	\$0.00			
Total Funds Reserved	as of end of 2017				
Total Funds An	propriated in 2018				
		atad Absanca Liability	1		

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

	Gross		Net		Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt			\$0.00	Utility Fund - Principal	\$50,000.00	\$50,000.00	\$50,000.00	\$100,000.00
Regional School Debt	\$1,065,000.00	\$1,065,000.00	\$0.00	Utility Fund - Interest	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0	\$250,000.00		\$250,000.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$57,000.00	\$57,000.00	\$57,000.00	\$107,000.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$50,000.00	\$50,000.00	\$50,000.00	\$100,000.00
Notes Outstanding			\$0.00	Total Interest	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.95%			
Loans and Other Debt			\$0.00			•		
_	<u> </u>			Description		Debt Not Lis	ted Above	
Total (Current Year)	\$1,315,000.00	\$1,065,000.00	\$250,000.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,124			Total Other				
_								
Per Capita Gross Debt	\$256.64			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$48.79			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$662,187,623.33						
	=			 Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Proper	tv Valuation	0.04%						<u> </u>
The second secon	=	0.0170		Sheet UFB-10				
<u> </u>				Short OLD 10				

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
	East Amwell	CFO		1/1/2018	12/31/2019	37800.00/py
						•

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				

USER FRIENDLY BUDGET SECTION - Notes

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