



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1015_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Ray		Krov	12/31/2015	r.krov@hollandtownship.org

Chief Administrative Officer

Ray		Krov		r.krov@hollandtownship.org
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Chief Financial Officer

EDWARD	PETER	REES		cfo@hollandtownship.org
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Municipal Clerk

CATHERINE		MILLER		clerk@hollandtownship.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Bush	12/31/2015	r.bush@hollandtownship.org
Anthony		Roselle	12/31/2016	a.roselle@hollandtownship.org
Kenneth		Vogel	21/31/2016	k.vogel@hollandtownship.org
Thomas		Scheibener	12/31/2017	t.scheibener@hollandtownship.org
Ray		Krov	12/31/2017	r.krov@hollandtownship.org

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	0.095	\$596,578.97	3.85%	\$285.00	Municipal Purpose Tax	ACTUAL	\$1,193,612.13
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	1.371	\$8,624,029.00	55.59%	\$4,113.00	Local School District	ESTIMATED	\$8,796,709.00
Regional School District	0.609	\$3,827,933.00	24.67%	\$1,827.00	Regional School District	ESTIMATED	\$3,904,491.66
County Purposes	0.327	\$2,059,442.37	13.27%	\$982.20	County Purposes	ESTIMATED	\$2,100,631.22
County Library	0.033	\$206,203.29	1.33%	\$99.00	County Library	ESTIMATED	\$210,327.36
County Board of Health	0.032		0.00%	\$96.00	County Board of Health	ESTIMATED	\$204,508.10
County Open Space		\$200,498.14	1.29%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.467	\$15,514,684.77	100.00%	\$7,402.20	Total ESTIMATED amount to be raised by taxes		\$16,410,279.47
Total Taxable Valuation as of October 1, 2014 <u>\$628,414,718.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,203,455.03</u>		
Current Year Average Residential Assessment <u>\$300,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,978,605.03</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$15,216,667.34</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$15,991,817.34</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$418,462.13</u>		
0.095	0.190	99.89%			Total Amount to be Raised by Taxes <u>\$16,410,279.47</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.45%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$596,578.97	\$1,193,612.13	100.08%	\$597,033.16		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014 <u>15,286,853.16</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2014 <u>15,534,766.99</u>		
\$285.00	\$569.70	99.89%	\$284.70		% of Taxes Collected, CY 2014 <u>98.40%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$338,344.32</u>		

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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-45.38%	(\$627,053.00)	\$1,381,653.00	\$754,600.00	\$695,000.00		\$59,600.00					
08	Local Revenue	-0.53%	(\$5,059.22)	\$961,459.22	\$956,400.00	\$537,400.00		\$419,000.00					
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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-0.63%	(\$226.09)	\$35,846.12	\$35,620.03	\$35,620.03							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-1.72%	(\$3,925.17)	\$228,425.17	\$224,500.00	\$224,500.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	47.77%	\$385,879.49	\$807,732.64	\$1,193,612.13	\$1,193,612.13							
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	-4.09%	(\$250,383.99)	\$6,126,051.15	\$5,875,667.16	\$5,397,067.16	\$0.00	\$478,600.00	\$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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	1.00	10.00	0.18%	\$1,000.00	\$564,100.00	\$565,100.00	\$552,100.00			\$13,000.00					
21		3.00	0.00%	\$0.00	\$87,000.00	\$87,000.00	\$87,000.00								
22			#DIV/0!	\$0.00		\$0.00									
23			-1.90%	(\$10,000.00)	\$525,000.00	\$515,000.00	\$515,000.00								
25	7.00	3.00	1.63%	\$14,508.77	\$888,667.99	\$903,176.76	\$902,255.00	\$921.76							
26	8.00	9.00	5.79%	\$81,670.14	\$1,409,828.13	\$1,491,498.27	\$1,036,800.00	\$33,698.27		\$421,000.00					
27			-17.86%	(\$4,000.00)	\$22,400.00	\$18,400.00	\$17,400.00	\$1,000.00							
28	1.00	20.00	-4.66%	(\$28,000.00)	\$600,500.00	\$572,500.00	\$572,500.00								
29			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
30			-1.64%	(\$5,000.00)	\$305,000.00	\$300,000.00	\$300,000.00								
31			#DIV/0!	\$0.00		\$0.00									
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			7.22%	\$25,268.00	\$349,812.00	\$375,080.00	\$373,580.00			\$1,500.00					
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43		3.00	16.53%	\$4,050.00	\$24,500.00	\$28,550.00	\$28,550.00								
44			-4.67%	(\$25,000.00)	\$535,000.00	\$510,000.00	\$500,000.00			\$10,000.00					
45			145.19%	\$19,600.00	\$13,500.00	\$33,100.00				\$33,100.00					
46			0.00%	(\$0.10)	\$27,800.10	\$27,800.00	\$27,800.00								
48			#DIV/0!	\$0.00		\$0.00									
50			-5.63%	(\$24,942.74)	\$443,404.87	\$418,462.13	\$418,462.13								
55			#DIV/0!	\$0.00		\$0.00									
Total	17.00	48.00	0.84%	\$49,154.07	\$5,826,513.09	\$5,875,667.16	\$5,361,447.13	\$35,620.03	\$0.00	\$478,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	132	\$6,975,500.00	1.11%	15A Public Schools	2	\$13,631,000.00	39.41%
2 Residential	1,864	\$524,687,600.00	83.49%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	440	\$68,466,590.00	10.90%	15C Public Property	76	\$14,240,600.00	41.17%
4A Commercial	26	\$15,119,411.00	2.41%	15D Church and Charities	6	\$4,742,600.00	13.71%
4B Industrial	7	\$11,231,600.00	1.79%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	1	\$429,300.00	0.07%	15F Other Exempt	17	\$1,974,700.00	5.71%
5A/5B Railroad	4		0.00%				
6A/6B Business Personal Property	2	\$1,504,717.00	0.24%				
Total	2,476	\$628,414,718.00	100.00%	Total	101	\$34,588,900.00	100.00%
Average Ratio (%), Assessed to True Value				95.11%			
Equalized Valuation, Taxable Properties				\$660,724,127.85			
Total # of property tax appeals filed in 2014				County Tax Board		3.00	
				State Tax Court		2.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2014				\$706.13			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.92%			

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	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
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	21,530.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$1,530.00
Supervisory Staff (Department Heads & Managers)	3.00		294,373.26	\$206,638.17		\$17,633.92	\$48,100.87	\$22,000.30
Police Officers (Including Superior Officers)	7.00	2.00	712,656.26	\$491,702.46	\$30,000.00	\$55,624.00	\$79,729.80	\$55,600.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		451,730.52	\$326,557.44			\$93,173.08	\$32,000.00
All Other Non-Union Employees not listed above	1.00	41.00	853,008.87	\$774,361.93	\$50,000.00		\$28,646.94	
Totals	17.00	48.00	2,333,298.91	\$1,819,260.00	\$80,000.00	\$73,257.92	\$249,650.69	\$111,130.30

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

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	2.00	\$11,451.00	\$22,902.00
Parent & Child	2.00	\$19,352.16	\$38,704.32
Employee & Spouse (or Partner)	2.00	\$22,901.76	\$45,803.52
Family	7.00	\$30,803.16	\$215,622.12
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	13.00	\$84,508.08	\$323,031.96
Elected Officials - Health Benefits - Annual Cost			
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
Retirees - Health Benefits - Annual Cost			
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
GRAND TOTAL	13.00	\$84,508.08	\$323,031.96

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 Debt	Deductions	Net Debt	Current Year Budget				2016 Budget				2017 Budget				All Additional Future Years' Budgets				
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal	\$22,500.00	\$50,000.00	\$50,000.00	\$400,000.00												
Regional School Debt	\$2,580,000.00	\$2,580,000.00	\$0.00	Utility Fund - Interest	\$3,135.00	\$3,000.00	\$2,975.00	\$12,000.00												
Utility Fund Debt				Bond Anticipation Notes - Principal																
SEWER	\$522,500.00	\$522,500.00	\$0.00	Bond Anticipation Notes - Interest																
0			\$0.00	Bonds - Principal																
0			\$0.00	Bonds - Interest																
0			\$0.00	Loans & Other Debt - Principal																
0			\$0.00	Loans & Other Debt - Interest																
0			\$0.00	Total	\$25,635.00	\$53,000.00	\$52,975.00	\$412,000.00												
Municipal Purposes				Total Principal	\$22,500.00	\$50,000.00	\$50,000.00	\$400,000.00												
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Interest	\$3,135.00	\$3,000.00	\$2,975.00	\$12,000.00												
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.44%															
Bonds Outstanding			\$0.00	Description		Debt Not Listed Above														
Loans and Other Debt			\$0.00	Total Guarantees - Governmental																
Total (Current Year)	\$3,102,500.00	\$3,102,500.00	\$0.00	Total Guarantees - Other																
Population (2010 census)	5,124			Total Capital/Equipment Leases																
Per Capita Gross Debt	\$605.48			Total Other																
Per Capita Net Debt	\$0.00			Bond Rating		Moody's	Standard & Poors	Fitch												
3 Yr. Average Property Valuation		\$704,610,116.67		Rating																
Net Debt as % of 3 Year Avg Property Valuation		0.00%		Year of Last Rating																
				Mark "X" if Municipality has no bond rating																

USER FRIENDLY BUDGET SECTION - Notes

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