

State of New Jersey Local Government Services

Yea	r: 2015	Municipal User	Municipal User Friendly Budget									
MUNICIPALIT	Y: 1316 Freehold Townshi	p - County of Monmouth		▼ Adopted ▼								
Municod			Filename	: 1316_fba_2015.xlsm								
	Website	e: twp.freehold.nj.us										
	Phone Number	۵ م ۱ ه	(732) 294-2000									
	Mailing Address	5:	1 Municipal Plaza									
Email the UFB it	f not using Outlook	Municipality	Freehold	State: NJ Zip: 07728								
	Mayor	•										
First Name	Middle Name	Last Name	Term Expires	Business Email								
Thomas	L.	Cook	12/31/2015	tcook@twp.freehold.nj.us								
	Chief Administ	trative Officer										
Peter	R.	Valesi		pvalesi@twp.freehold.nj.us								
	Chief Financia	l Officer	-									
Catherine	М.	Campbell		ccampbell@twp.freehold.nj.us								
	Municipal Cler	k	_									
Teresa		Warner		twarner@twp.freehol.nj.us								
	Governing Boo	ly Members	_									
First Name	Middle Name	Last Name	Term Expires	Business Email								
Anthony	J.	Ammiano	12/31/2015	aammiano@twp.freehold.nj.us								
Barbara	J.	McMorrow	12/31/2016	bmcmorrow@twp.freehold.nj.us								
Lester	A.	Preston, Jr.	12/31/2017	lpreston@twp.freehold.nj.us								
David	M.	Salkin	12/31/2017	dsalkin@twp.freehold.nj.us								

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Proper	ty Tay Levies - ALL	entities levving nrone	rty taxes		Current Year 2	015 Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	<u>Actual/Estimated</u>	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u></u>	<u></u>	<u></u>
Municipal Purpose Tax	0.358	\$19,617,449.96		\$1,346.03	Municipal Purpose Tax	ESTIMATED	\$20,284,338.25
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,644,772.62	1.26%	\$112.80	Municipal Open Space	ACTUAL	\$1,768,187.00
Fire Districts (avg. rate/total levies)	0.042	\$2,267,794.00	1.73%	\$157.91	Fire Districts (total levies)	ACTUAL	\$2,179,897.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.151	\$63,136,292.00	48.18%	\$4,327.61	Local School District	ESTIMATED	\$64,399,017.84
Regional School District	0.480	\$26,303,068.00	20.07%	\$1,804.74	Regional School District	ESTIMATED	\$26,829,129.36
County Purposes	0.295	\$16,167,643.46	12.34%	\$1,109.16	County Purposes	ESTIMATED	\$16,490,995.84
County Library	0.019	\$1,030,259.87	0.79%	\$71.44	County Library	ESTIMATED	\$1,050,864.59
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$881,554.55	0.67%	\$60.16	County Open Space	ESTIMATED	\$899,185.16
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.391	\$131,048,834.46	100.00%	\$8,989.85	Total ESTIMATED amount to be raise	ad hy tayes	\$133,901,615.04
v						•	
Total Taxable Valuation as of	October 1, 2014	\$5,934,213,900.00	_		Revenue Anticipated, Excluding Tax I	Levy	19,373,630.42
(To be used to calculate the current year tax rate	e)		-		Budget Appropriations, before Reserve	e for Uncollected Taxes	37,957,391.32
Current Year Average Residential Ass	sessment	\$375,987.00			Total Non-Municipal Tax Levy		\$113,617,276.79
	=		-		Amount to be Raised by Taxes - Befor	e RUT	\$132,201,037.69
	Prior Y	ear to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$1,700,550.17
					Total Amount to be Raised by Taxes		\$133,901,587.86
	Compariso	ı - Municipal Purpose	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate	RUT	98.73%
	0.358	0.342	-4.47%	_		=	
					If % used exceeds the actual collection	% then	
	Comparisor	ı - Municipal Purpose	es Tax Levv		reference the statutory exception used		
		Current Year	% Change (+/-)	\$ Change (+/-)			
	\$19,617,449.96	\$20,284,338.25	3.40%		Tax Collections - ACTUAL as of Pr	ior Voor	
	\$19,017,449.90	\$20,284,558.25	5.40%	\$000,888.23	Total Tax Revenue, Collections CY 20		130,312,705.07
	Comparison - Impact	on Avg. Residential	Tax Paymont (Mur	ucinal Purnoses Onl			131,569,659.15
			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2014		99.04%
					70 of Tuxes Concettu, CT 2014	=	
	\$1,346.03	\$1,285.88	-4.47%	(\$60.16)	Delinquent Taxes - December 31, 2014	1	¢1 250 712 00
					Demiquent Taxes - December 31, 2014	+ =	\$1,258,742.88
				Sheet UFB-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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.43%	(\$125,781.00)	\$8,780,883.00	\$8,655,102.00	\$5,572,626.00		\$3,082,476.00					
08	Local Revenue	-21.38%	(\$3,240,448.73)	\$15,155,166.86	\$11,914,718.13	\$1,689,718.13		\$10,225,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$7,436,315.00	\$7,436,315.00	\$7,436,315.00							
08	Uniform Construction Code Fees	-37.78%	(\$461,438.00)	\$1,221,438.00	\$760,000.00	\$760,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	9.04%	\$60,160.59	\$665,810.41	\$725,971.00	\$725,971.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-50.52%	(\$225,187.27)	\$445,772.59	\$220,585.32	\$220,585.32							
08	Other Special Items	-20.31%	(\$455,909.30)	\$2,244,324.27	\$1,788,414.97	\$1,788,414.97							
15	Receipts from Delinquent Taxes	0.47%	\$5,529.35	\$1,174,470.65	\$1,180,000.00	\$1,180,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.90%	(\$185,209.97)	\$20,469,548.22	\$20,284,338.25	\$20,284,338.25							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	7.50%	\$123,414.38	\$1,644,772.62	\$1,768,187.00		\$1,768,187.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.60%	(\$4,504,869.95)	\$59,238,501.62	\$54,733,631.67	\$39,657,968.67	\$1,768,187.00	\$13,307,476.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		Budgeted Pos Full-Time Par		% 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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	20.77	7.00	6.72%	\$174,150.00	\$2,591,650.00	\$2,765,800.00	\$2,765,800.00								
21	Land-Use Administration	1.26	0.00	8.30%	\$12,000.00	\$144,500.00	\$156,500.00	\$156,500.00								
22	Uniform Construction Code	10.00	7.00	-6.31%	(\$47,000.00)	\$744,500.00	\$697,500.00	\$697,500.00								
23	Insurance	0.00	0.00	-3.98%	(\$251,238.00)	\$6,320,034.00	\$6,068,796.00	\$6,068,796.00								
25	Public Safety	73.74	23.66	-0.96%	(\$91,820.54)	\$9,602,451.03	\$9,510,630.49	\$9,410,732.00	\$99,898.49							
26	Public Works	63.54	2.00	-0.52%	(\$74,734.73)	\$14,241,319.06	\$14,166,584.33	\$3,777,400.00	\$102,424.33		\$10,286,760.00					
27	Health and Human Services	5.08	0.80	-2.98%	(\$16,194.00)	\$544,001.50	\$527,807.50	\$476,545.00	\$51,262.50							
28	Parks and Recreation	11.19	16.00	20.35%	\$214,614.38	\$1,054,772.62	\$1,269,387.00	\$887,200.00		\$382,187.00						
29	Education (including Library)	0.00	0.00	0.25%	\$2,400.00	\$946,680.00	\$949,080.00	\$949,080.00								
30	Unclassified	0.00	0.00	-51.19%	(\$37,232.00)	\$72,732.00	\$35,500.00	\$35,500.00								
31	Utilities and Bulk Purchases	0.00	0.00	0.00%	\$0.00	\$1,572,000.00	\$1,572,000.00	\$1,572,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
36	Statutory Expenditures	0.00	0.00	-0.87%	(\$33,097.00)	\$3,820,074.00	\$3,786,977.00	\$3,502,521.00			\$284,456.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	3.42	2.54	14.28%	\$144,343.35	\$1,011,127.65	\$1,155,471.00	\$1,155,471.00								
43	Court and Public Defender	7.00	2.00	0.39%	\$1,600.00	\$408,000.00	\$409,600.00	\$409,600.00								
44	Capital	0.00	0.00	-20.43%	(\$235,000.00)	\$1,150,000.00	\$915,000.00	\$150,000.00			\$765,000.00					
45	Debt	0.00	0.00	3.49%	\$302,762.00	\$8,673,658.00	\$8,976,420.00	\$5,619,160.00		\$1,386,000.00	\$1,971,260.00					
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00								
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	0.82%	\$13,867.04	\$1,686,710.31	\$1,700,577.35	\$1,700,577.35								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	196.00	61.00	0.15%	\$79,420.50	\$54,654,211.17	\$54,733,631.67	\$39,404,383.35	\$253,585.32	\$1,768,187.00	\$13,307,476.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

I Vacant Land More Parcels Assessed Value % of Total 1 Vacant Land 337 \$50.981,700.00 0.9395, 2 Residential 11,262 \$51.952,922,200.00 72.14% 3/33 Pram 2.24 \$29,91,071,00.00 0.53% 15 Public Schools 19 \$11.677,800.00 5.75% 3/33 Pram 2.24 \$29,91,071,00.00 2.63% 155 Other Schools 1 \$11.677,800.00 5.75% 4A Commercial 29 \$146,563,700.00 2.63% 155 \$160,000 5.35% 5/55 \$134,724,400.00 2.12% \$50.00 0.00% 155 \$161,000% 155 \$134,724,400.00 2.12% 5/50 Rainead 7 \$50.00 100.00% 155 \$134,742,200.00 100.00% Average Ratio (%), Assessed to True Valae 93.99% \$2,457,800.00 100.00% 12.00 100.00% Mumber of 2014 County Tax Board decisions appealed to Tax Court \$5.01 \$5.75% \$5.75% \$5.75% Conum				rties (October 1, 2014 Valu		Property Tax Assess		operties (October 1, 2014 Va	lue)
2 Residential 11,322 \$3,355,292,200.00 72,1455 3A/3B Parm 254 \$529,107,100.00 0.5356 4A Commercial 3344 \$1(23,956,000.00) 22,6255 4B Industrial 29 \$145,663,700.00 2,26255 4B Industrial 29 \$146,563,700.00 2,26255 50,794,00.00 1.1156 \$26 \$328,01,00.00 3,33% 50,758 7 \$50,00 0.00% \$15 Cherchrise & Gravyards \$9 \$14,524,400.00 2,12% 50,794 2 \$50,00 0.00% \$100.00% \$16 \$100,00% \$15 Cherchrise & Gravyards \$5 \$134,742,900.00 190.60% \$16 \$100,00% \$170 \$100,00% \$19 \$19 \$100 \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$14,524,400,00 \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$1150 \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$100,00% \$1			# of Parcels	Assessed Value	% of Total				
3A/3B Parm 254 \$29,107,100.00 0.3338 4A Continertial 394 \$12,129,354,600.00 22,6254 4B Industrial 29 \$164,650,700.00 22,6254 4C Apartments 2 \$60,794,500.00 21,226 5X/3B Rainod 7 \$50,000 2,6754 4C Apartments 2 \$50,000 11156 5X/3B Rainod 7 \$50,000 0.00766 Total 12,457 \$5,482,575,400.00 100.00769 Average Rain (%), Assessed to True Value 93,09956 93,09956 Equalized Valuation, Taxable Properties \$5,533,147,568,890 112,00 Anount paid out by municipality for tax appeals in State Tax Court \$.000 \$.000 Mumber of 2014 County Tax Board decisions appealed to Tax Court \$.000 \$.0098 # of PLOT Taxes if Billed in Full 2014 Total Tax Rate G Commercial/Industrial Exemption 2 \$9,093,152,347,800,00 \$366,167.94 J Dveiling Zxemption 2 \$20,693,11 \$23,447,800,00 \$367,756 Autor of property tax appeals in State Tax Court \$.000 \$3	1	Vacant Land	387	\$50,881,700.00	0.93%	15A Public Schools	19	\$112,312,400.00	16.41%
44. Commercial 394 \$1,239,926,400.00 22,225 100.00 3,33% 48. Industrial 29 \$146,563,700.00 2,67% 15C. Church and Charities 9 \$14,524,400.00 2,12% 5A/5B. Raircoad 7 \$0.00 0.00% 15F. Other Exempt 55 \$134,742,900.00 19,69% A/66 Business Personal Property 2 \$0.00 0.00% 100.00% 15F. Other Exempt 55 \$134,742,900.00 100.00% Average Ratio (%), Assessed to True Value 93,99% 2 \$5,833,147,568.89 763 \$684,242,200.00 100.00% Mumber of 2014 County Tax Board decisions appeals filed in 2014 County Tax Board 112.00 \$5.00 \$5.77% Mumber of 2014 County Tax appeals in State Tax Court 94.00 \$20,069.81 \$5.00 \$5.77% Prior Budget Year's Parments in Lieu of Tax (FILOT) - 5 Year Exemptions/Abatements Taxes if Billed in Full 20 \$96,393.11 \$22,447,800.00 \$556,17.94 \$569,167.94 G Commercial/Indestrial Exemption 2 \$96,393.11 \$22,447,800.00 \$556,017.94 J Dwelling Abatement 10	2	Residential	11,382	\$3,955,292,200.00	72.14%	15B Other Schools	1	\$11,657,800.00	1.70%
4B Industrial 29 \$146,563,700.00 2.67% 4C Apartments 2 \$60,794,200.00 1.11% 5X5B Rainwood 7 \$0.00 0.00% 4C Apartments 55 \$134,722,900.00 1.12% 5X5B Rainwood 7 \$0.00 0.00% 4C/B Business Personal Property 2 \$50.00 0.00% Average Ratio (%), Assessed to True Value 93,99% Equalized Valuation, Taxable Properties \$55,833,147,568.89 Total # of property tax appeals filed in 2014 County Tax Board 112.00 \$120.00 \$120.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 \$17% \$100.00% Windeer of pending property tax appeals in State Tax Court \$40.00 \$20,069.81 \$112.00 Frior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements # of PILOT Taxes if Billed in Full G Gorumercial/Industrial Exemption 2 \$96,393.11 \$23,447,800.00 \$560,167.94 J Dvelling Charenton 2 \$96,393.11 \$23,447,800.00 \$560,167.94	3A/31	3 Farm	254	\$29,107,100.00	0.53%	15C Public Property	653	\$388,203,600.00	56.73%
4C Apartments 2 \$60,794,300.00 1.11% 5A/SB Rairoad 7 \$0.00 0.00% 6A/GB Business Personal Property 2 \$0.00 0.00% Total 12,457 \$5,482,575,400.00 100.00% Average Ratio (%), Assessed to True Value 93.99% 100.00% Equalized Valuation, Taxable Properties \$5,833,147,568.89 Total of property tax appeals filed in 2014 County Tax Board 112.00 Number of 2014 County Tax Board decisions appealed to Tax Court \$5.00 \$0.00 Number of pending property tax appeals in State Tax Court \$20,069.81 \$20,069.81 Prior Budget Year's Pavments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements # of PILOT Taxes if Billed in Full 2 \$96,39.11 \$23,447,800.00 \$560,167.94 J Dwelling Coversion Abatement \$20,069.81 \$560,167.94 K No Wittige Dwelling Coversion Abatement \$20,069.81 \$560,167.94 O State Tax Court \$20,069.81 \$560,167.94 Ø NettingCoversion Abatement \$20,069.81 \$560,167.94	4A	Commercial	394	\$1,239,936,400.00	22.62%	15D Church and Charities	26	\$22,801,100.00	3.33%
5A/5B Railroad 7 \$0.00 0.00% 6A/6B Business Personal Property 2 \$0.00 0.00% Total 12,457 \$5,482,575,400.00 100.00% Average Ratio (%), Assessed to True Value 93.99% Percentage of Exempt vs. Equalized Valuation, Taxable Properties \$5,833,147,568.89 Total # of property tax appeals filed in 2014 County Tax Board 112.00 Number of 2014 County Tax Board decisions appealed to Tax Court \$0.00 \$0.00 Number of 2014 County Tax appeals in State Tax Court \$94.00 \$5.00 Number of pending property tax appeals in 2014 \$20,069.81 Taxes if Billed in Full Prior Budget Year's Payments in Lice of Tax (PILOT) - 5 Year Exemptions/Abatements Taxes if Billed in Full 9 2 \$20,47,800.00 \$560,167.94 1 Dwelling Exemption 2 \$23,447,800.00 \$560,167.94 1 Dwelling Exemption 1 2 \$26,093.11 \$23,447,800.00 \$560,167.94 1 Dwelling Exemption 1 1 1 1 1 1 1 Dwelling Conversion Abatement 1 1 1 <td>4B</td> <td>Industrial</td> <td>29</td> <td>\$146,563,700.00</td> <td>2.67%</td> <td>15E Cemeteries & Graveyards</td> <td>9</td> <td>\$14,524,400.00</td> <td>2.12%</td>	4B	Industrial	29	\$146,563,700.00	2.67%	15E Cemeteries & Graveyards	9	\$14,524,400.00	2.12%
6A/6B Business Personal Property 2 \$0.00 0.00% Total 12,457 \$5,482,575,400.00 100.00% Average Ratio (%), Assessed to True Value 93,99% 100.00% Equalized Valuation, Taxable Properties \$5,833,147,568.89 Total for poperty tax appeals filed in 2014 County Tax Board 112.00 Number of 2014 County Tax Board decisions appealed to Tax Court \$3.00 Non-Exempt Properties \$5.77% Amount paid out by municipality for tax appeals in State Tax Court 94.00 94.00 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Taxes if Billed in Full 2014 Total Tax Rate G Commercial/Industrial Exemption 2 \$96,393.11 \$23,447,800.00 \$560,167.94 J Dwelling Conversion Abatement 4 4 4 4 N Nultiple Dwelling Exemption 4 4 4 4 O 96,393.11 \$23,447,800.00 \$560,167.94 4 4 Multiple Dwelling Conversion Abatement 4 4 4 4 4 </td <td>1</td> <td>•</td> <td>2</td> <td>\$60,794,300.00</td> <td></td> <td>15F Other Exempt</td> <td>55</td> <td>\$134,742,900.00</td> <td>19.69%</td>	1	•	2	\$60,794,300.00		15F Other Exempt	55	\$134,742,900.00	19.69%
Total 12,457 \$5,482,575,400.00 100.00% Average Ratio (%), Assessed to True Value 93,99% 100.00% Equalized Valuation, Taxable Properties \$5,833,147,568.89 Percentage of Exempt vs. Total # of property tax appeals filed in 2014 County Tax Board 112.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Taxes if Billed in Full Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate G Commercial/Industrial Exemption J Dwelling Exemption J Se6,393.11 S23,447,800.00 \$560,167.94 J Dwelling/Conversion Abatement K New Dwelling/Conversion Abatement N Multiple Dwelling Exemption Multiple Dwelling Exemption Image: Conversion Abatement N Multiple Dwelling Exemption	1		· · ·						
Average Ratio (%), Assessed to True Value 93.99% Equalized Valuation, Taxable Properties \$55,833,147,568.89 Total # of property tax appeals filed in 2014 County Tax Board 112.00 State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Trior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements # of PILOT Taxes if Billed in Full 2 \$96,393.11 \$23,447,800.00 \$560,167.94 J Dwelling Conversion Exemption 2 \$96,393.11 \$23,447,800.00 K New Dwelling/Conversion Abatement	6A/61	3 Business Personal Property	11						
Equalized Valuation, Taxable Properties \$\$5,833,147,568.89 Percentage of Exempt vs. Total # of property tax appeals filed in 2014 County Tax Board 112.00 State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 # of PILOT Taxes if Billed in Full Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate 2 \$96,393.11 Bowelling Zonversion Exemption 2 \$96,393.11 Velling Abatement 1 1 New Dwelling/Conversion Exemption 1 1 New Dwelling/Conversion Exemption 1 1 New Dwelling/Conversion Exemption 1 1 Numble Dwelling Exemption 1 1 Number Dwelling Conversion Abatement 1 1 Number Develing Abatement		Total	12,457	\$5,482,575,400.00	100.00%	Total	763	\$684,242,200.00	100.00%
Equalized Valuation, Taxable Properties \$\$5,833,147,568.89 Percentage of Exempt vs. Total # of property tax appeals filed in 2014 County Tax Board 112.00 State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 # of PILOT Taxes if Billed in Full Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate 2 \$96,393.11 Bowelling Zonversion Exemption 2 \$96,393.11 Velling Abatement 1 1 New Dwelling/Conversion Exemption 1 1 New Dwelling/Conversion Exemption 1 1 New Dwelling/Conversion Exemption 1 1 Numble Dwelling Exemption 1 1 Number Dwelling Conversion Abatement 1 1 Number Develing Abatement									
Image: Control of property tax appeals filed in 2014 County Tax Board 112.00 State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 # of PILOT Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate G Commercial/Industrial Exemption 2 2 \$96,393.11 \$23,447,800.00 Statement Environ 5.60,167.94 K New Dwelling/Conversion Exemption Environ L New Dwelling/Conversion Exemption Environ Multiple Dwelling Abatement Environ Environ									
Total # of property tax appeals filed in 2014 County Tax Board 112.00 State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements Taxes if Billed in Full Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate 2 G Commercial/Industrial Exemption 2 J Dwelling Exemption 523,447,800.00 J Dwelling Conversion Exemption 2 K New Dwelling/Conversion Abatement 4 Multiple Dwelling Exemption 4 4 Multiple Dwelling Exemption 4 4		Equalized Valuation, Taxable Propertie	es	\$5,833,147,568.89					
State Tax Court 48.00 Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 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 2 \$96,393.11 \$23,447,800.00 \$560,167.94 J Dwelling Abatement						Non-Exempt Properties	5.77%		
Number of 2014 County Tax Board decisions appealed to Tax Court 5.00 Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Prior Budget Year's Pavments 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 J Dwelling Abatement K New Dwelling/Conversion Exemption L New Dwelling/Conversion Abatement Multiple Dwelling Exemption Image: Conversion Abatement Multiple Dwelling Abatement Image: Conversion Abatement		Total # of property tax appeals fil	ed in 2014		international and a second				
Number of pending property tax appeals in State Tax Court 94.00 Amount paid out by municipality for tax appeals in 2014 \$20,069.81 Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements # of # of PIL.OT Taxes if Billed in Full Parcels Billing/Revenue Assessed Value 2014 Total Tax Rate G Commercial/Industrial Exemption 2 \$96,393.11 \$23,447,800.00 \$560,167.94 J Dvelling Exemption 2 \$96,393.11 \$23,447,800.00 \$560,167.94 K New Dwelling/Conversion Abatement		P							
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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 2 J Dwelling Exemption 2 J Dwelling Abatement		Number of pending property tax appea	ls in State Tax Court		94.00				
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 2 J Dwelling Exemption 2 J Dwelling Abatement		p							
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ParcelsBilling/RevenueAssessed Value2014 Total Tax RateGCommercial/Industrial Exemption2\$96,393.11\$23,447,800.00\$560,167.94IDwelling ExemptionIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		Prior Budget Year's Paym	<u>ents in Lieu of Tax (F</u>	PILOT) - 5 Year Exemption	is/Abatements				
GCommercial/Industrial Exemption2\$96,393.11\$23,447,800.00\$560,167.94IDwelling ExemptionIIIJDwelling AbatementIIIKNew Dwelling/Conversion ExemptionIIILNew Dwelling/Conversion AbatementIIINMultiple Dwelling ExemptionIIIOMultiple Dwelling AbatementIII			# of	PILOT		Taxes if Billed in Full			
IDwelling ExemptionIJDwelling AbatementIJDwelling/Conversion ExemptionIKNew Dwelling/Conversion AbatementINMultiple Dwelling ExemptionIOMultiple Dwelling Abatement			Parcels	Billing/Revenue	Assessed Value	2014 Total Tax Rate			
JDwelling AbatementImage: Conversion ExemptionKNew Dwelling/Conversion ExemptionImage: Conversion AbatementLNew Dwelling/Conversion AbatementImage: Conversion AbatementNMultiple Dwelling ExemptionImage: Conversion AbatementOMultiple Dwelling AbatementImage: Conversion Abatement	G	Commercial/Industrial Exemption	2	\$96,393.11	\$23,447,800.00	\$560,167.94			
K New Dwelling/Conversion Exemption Image: Conversion Abatement L New Dwelling/Conversion Abatement Image: Conversion Abatement N Multiple Dwelling Exemption Image: Conversion Abatement O Multiple Dwelling Abatement Image: Conversion Abatement	I	Dwelling Exemption							
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Total 5 Yr Exemptions/Abatements 2 96,393.11 23,447,800.00 560,167.94	0	Multiple Dwelling Abatement							
		Total 5 Yr Exemptions/Abatements	2	96,393.11	23,447,800.00	560,167.94			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

								US		' BUDGET SECTIO Fax Exemptions	DN								
Prior Budget Year	's Payments in Lie	u of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year'	s Payments in Lie	a of Tax (PILOT	f <u>) - Long Term Ta</u>			ar's Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax Ex	emptions
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)		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
	Comm./Indust.	\$81,107.11	\$19,085,200.00	\$455,945.43															
Kershaw Commons, LP c/o Regan Dev.	Comm/Indust	\$15,286.00	\$4,362,600.00	\$104,222.51									ļ						
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T. I.I. T. Frank	L Tetel	06 202 11	23,447,800,00	560,167.94	Total Long Term Exemptions	Column Total	\$0,00	\$0,00	50.00	Total Long Term Exemptions	s - Column Total	\$0,00	\$0,00	\$0.00	Total Long Term Exemption	os - Column Total	\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - C		20,393.11	1 23.447,800,00	300,107.94	rotar Long Term Exemptions		30,00	1	1	rour Long renit Exemption		30,00	30,00	1	Total Long Term Exempt			\$23,447,800.00	and the second se
Mark "X" if Grand Total	<u>l</u> l	l				U	.8		C1	cet IJFB-6	_U	Ш			Land Song Let an Exempt				Sheet UFB-6C

Sheet UFB-6

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		5.00	84,828.29	\$49,700.00		\$31,326.24	\$0.00	\$3,802.05
Supervisory Staff (Department Heads & Managers)	24.00		3,301,809.63	\$2,487,250.00		\$150,365.95	\$473,919.05	\$190,274.63
Police Officers (Including Superior Officers)	68.00		12,025,330.94	\$7,453,965.17	\$1,105,000.00	\$1,734,321.00	\$1,077,283.93	\$654,760.84
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	50.00		3,827,472.44	\$2,153,954.33	\$382,500.00	\$313,262.40	\$783,716.95	\$194,038.76
All Other Non-Union Employees not listed above	54.00	56.00	4,749,372.85	\$3,396,454.79	\$3,000.00	\$288,201.41	\$801,658.36	\$260,058.29
Totals	196.00	61.00	23,988,814.14	\$15,541,324.29	\$1,490,500.00	\$2,517,477.00	\$3,136,578.29	\$1,302,934.56

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.

	Current Year # of	Current Year Annual Cost	
	Covered Members	Estimate per	Total Current
	(Medical & Rx)	Employee	Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	60.00	\$11,379.88	\$682,792.80
Parent & Child	11.00	\$17,295.38	\$190,249.18
Employee & Spouse (or Partner)	17.00	\$23,268.13	\$395,558.21
Family	80.00	\$31,537.82	\$2,523,025.60
Employee Cost Sharing Contribution (enter as negative -)			(\$901,976.39)
Subtotal	168.00	\$83,481.21	\$2,889,649.40
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 -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	32	\$10,952.05	\$350,465.60
Parent & Child	3	\$17,948.76	\$53,846.28
Employee & Spouse (or Partner)	53	\$22,605.27	\$1,198,079.31
Family	16	\$33,289.46	\$532,631.36
Employee Cost Sharing Contribution (enter as negative -)			(\$55,830.91)
Subtotal	104.00	\$84,795.54	\$2,079,191.64
GRAND TOTAL	272.00	\$168,276.75	\$4,968,841.04

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

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)

				Labor Local Employing Agreement Ordinance Agree Agree X X X X X X X X X X X X X X X X X X				
	Gross Days of		Approved		Individual			
	Accumulated	Dollar Value of Compensated			Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement		Agreement			
Information Technology	136.75							
Administration	152.25							
Purchasing	93.00	\$13,055.77						
Clerk	175.98	· · · · · · · · · · · · · · · · · · ·						
Finance	66.75	\$7,974.06						
Municipal Court	27.50	\$4,629.35			Х			
Engineering	13.50	\$2,970.00			Х			
Board of Adjustment	62.00	\$10,625.85		X				
Buildings and Grounds	89.00	\$12,502.28	X					
Public Works	321.50	\$59,310.38	X					
Police	2586.00	\$641,886.54	X		X			
Board of Health	275.25	\$37,794.67		Х				
Recreation	429.25	\$70,795.27	X	X				
Water/Sewer Utilty	264.00	\$58,207.43	X	Х	X			
Construction	62.50	\$8,668.33	*******	X	X			
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Mullinger and a second s								

Tota	als 4755.23	\$999,551.13		ll				
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Total Funds Reserve	ed as of end of 2014	\$216,902.12						
	ppropriated in 2015	, ,						

UFB-9 Accumulated Absence Liability

	USER FRIEND	LY BUDGET SH	ECTION - OUT	STANDING DEBT; PER CA	APITA AND B	UDGET IMPAC	CT	
	Gross		Net		Current Year	2016	2017	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$47,430,000.00	\$47,430,000.00	\$0.00	Utility Fund - Principal	\$1,005,000.00	\$1,000,000.00	\$995,000.00	\$4,025,000.00
Regional School Debt	\$5,496,171.19	\$5,496,171.19	\$0.00	Utility Fund - Interest	\$284,800.00	\$245,950.00	\$207,250.00	\$468,425.00
				Bond Anticipation Notes - Principal	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$13,900,000.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$186,000.00	\$276,000.00	\$276,000.00	\$1,932,000.00
Water-Sewer	\$17,555,096.39	\$17,555,096.39	\$0.00	Bonds - Principal	\$3,162,000.00	\$3,216,000.00	\$2,747,000.00	\$12,191,000.00
0			\$0.00	Bonds - Interest	\$795,266.00	\$681,154.00	\$568,651.00	\$1,689,119.00
0			\$0.00	Loans & Other Debt - Principal	\$411,146.00	\$357,227.00	\$271,896.00	\$909,135.00
0			\$0.00	Loans & Other Debt - Interest	\$36,943.00	\$28,679.00	\$21,823.00	\$65,218.00
0			\$0.00					
0			\$0.00	Total	\$7,381,155.00	\$7,305,010.00	\$6,587,620.00	\$35,179,897.00
<u>–</u> <u>Municipal Purposes</u>								
Debt Authorized	\$18,180,823.70		\$18,180,823.70	Total Principal	\$6,078,146.00	\$6,073,227.00	\$5,513,896.00	\$31,025,135.00
Notes Outstanding	\$11,500,000.00		\$11,500,000.00	Total Interest	\$1,303,009.00	\$1,231,783.00	\$1,073,724.00	\$4,154,762.00
Bonds Outstanding	\$21,316,000.00	\$6,755,765.46	\$14,560,234.54	% of Total Current Year Budget	13.49%			
Loans and Other Debt	\$2,465,405.45		\$2,465,405.45					
				Description		Debt Not List	ed Above	
Total (Current Year)	\$123,943,496.73	\$77,237,033.04	\$46,706,463.69	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$209,265.00	\$257,025.00	\$235,400.00	\$651,065.00
Population (2010 census)	36,184			Total Other				
=								
Per Capita Gross Debt	\$3,425.37			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
= Per Capita Net Debt	\$1,290.80			Rating	Aa2	AA+		
=				Year of Last Rating	2009	2013		
3 Yr. Average Property Valuation		\$5,935,409,833.33				I I.	· · · · · · · · · · · · · · · · · · ·	I
		<u></u>		Mark "X" if Municipality has n	10 bond rating			
Net Debt as % of 3 Year Avg Proper	tv Valuation	0.79%				L	******	
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Board of Fire Commissioners Fire District #1	
Board of Fire Commissioners Fire District #2	
Manasquan River Regional Sewerage Authority	

Please set forth below the names of all authorities and fire districts that serve your municipality

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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
Receiving	Township of Manalapan	Animal Control		1/1/2015	12/31/2016	\$61,745.00
Providing	Upper Freehold Township	Public Health Services		1/1/2015	12/31/2015	\$68,752.00
Providing	Borough of Freehold	Public Health Services		1/1/2015	12/31/2015	\$77,270.00
Providing	Bd. of Fire Commissioners #1	Vehicle Refueling/Automotive		1/1/2013	12/31/2015	\$25,000.00
Providing	Bd. of Fire Commissioners #2	Vehicle Refueling/Automotive		1/1/2013	12/31/2015	\$500.00
Providing	Borough of Freehold	Automotive Services/Refueling		1/1/2015	12/31/2015	\$34,000.00
Providing	Freehold Township BOE	Bus Use/Mowing/Fuel/Snow	Removal/Recreation Facilities	1/1/2015	12/31/2016	\$255,000.00
Providing	Freehold Township BOE	School Safety Officer		9/1/2014	6/30/2015	\$24,000.00
Providing	Fire Districts #1 and #2	Fire Prevention Training Spec.		1/1/2015	12/31/2015	\$6,000.00
Receiving	County of Monmouth-Dispatch	9-1-1 Services		1/1/2015	12/31/2019	\$377,000.00
Providing	Township of Manalapan	Information Technology Svcs.		1/1/2015	12/31/2015	\$90,000.00
Providing	Borough of Freehold	Information Technology Svcs.		1/1/2015	12/31/2015	\$17,000.00
Providing	Manasquan Reg. Sewer Auth.	Vehicle Refueling/Automotive		1/1/2015	12/31/2015	\$19,300.00
Providing	Borough of Keyport	Operational W/S Services		1/1/2015	12/31/2015	\$21,000.00
Providing	FRHSD - Colts Neck HS	Operational W/S Services		1/1/2015	12/31/2015	\$15,000.00
Providing	Township of Jackson	UCC Services		3/9/2015	3/8/2017	\$50,000.00
Providing	Freehold First Aid Squad	Automotive Services		1/1/2015	12/31/2015	\$1,200.00
Receiving	Borough of Freehold	LOSAP		9/27/2005	Indefinite	\$25,000.00
Receiving	Borough of Freehold	UCC Services		3/9/2015	3/8/2017	\$50,000.00
Providing	Borough of Freehold	Operational W/S Services		9/24/2014	12/31/2015	\$0.00
Providing	Borough of Farmingdale	Signs/DPW Goods & Services		1/1/2015	12/31/2015	\$0.00
Providing	Township of Millstone	Signs		1/1/2015	12/31/2015	\$2,000.00
Providing	Borough of Freehold	Alcohol & Drug Abuse	Prevention/Counseling	1/1/2015	12/31/2015	\$0.00
Receiving	County of Monmouth	CDBG		1/1/2009	Indefinite	\$0.00
Providing	Borough of Freehold	Lake Topanemus		1/1/2014	12/31/2016	\$8,000.00

(Press ALT-Enter to go to a new line in each cell) Continuation of Sheet UFB-11

Receiving ViA Health Group Narsing Services/Immunizations 01/01/2015 12/1/2015 5.00 Receiving Monnoull Coury Lake Topanemic 0/01/01/2012 10/01/2012 10/01/2012 10/01/2012 Receiving Monnoull Coury Geographic Information 0/12/11/2014 5/00 Receiving Monnoull Coury Geographic Information 0/12/11/2015 5.00 Receiving Monnoull Coury Health Promotion & Doberts Courtol 0/10/12/015 15/01 Receiving Monnoull Coury Health Brownick & Doberts Courtol 0/10/12/015 5.00 Receiving Monnoull Coury Health Brownick & Doberts Courtol 0/10/12/015 5.00 Receiving Monnoull Coury Mutel Police Aid 0/12/2002 Indefinite 5.00 Receiving Monnoull Coury Mutel Police Aid 0/12/2015 1/01/2015 5.00 Receiving Monnoull Coury Mutel Police Aid 0/12/2019 1/02/2016 5.00 Receiving Monnoull Coury Reseiving Monnoull Coury Reseiving 0/01/2015 1/23/2016 5.00 Receiving Mo					
	Receiving Monmouth County Receiving Monmouth County Receiving Township of Howell Receiving CentraState Healthcare Ctr Providing Township of Manalapan Receiving Monmouth County Receiving Monmouth County Receiving Monmouth County Providing Borough of Freehold Receiving Monmouth Public Health Receiving Mon. Cty. Regional Health Receiving Mon. Cty. Regional Health Receiving Monmouth County	Lake Topanemus MOD IV Computer Tax System Monmouth County Emergency Response Geographic Information Health Promotion & Diabetes Control Municipal Services & Water - Dancer Farms Health, Bioterrorism, Disease & Threats Preparedness Mutual Police Aid Schibanoff Lot Parking Permits Epidemiologist & Specialized Public Health (SHARE) Sharing and Regionalized Services Lead Paint Analyzer Records Research & Information Management Assistance and Shared Services	01/26/1999 Indefinite 01/01/2012 12/31/2021 02/24/1998 Indefinite \$ 02/18/1997 Indefinite \$ 01/01/2015 12/31/2015 \$ 01/01/2015 12/31/2015 \$ 01/01/2015 12/31/2015 \$ 04/22/2003 Indefinite \$ 04/22/1099 Indefinite \$ 04/22/1099 Indefinite \$ 07/31/2015 01/31/2016 \$ 07/01/2015 01/31/2016 \$ 01/01/2015 12/31/2016 \$ 01/01/2015 12/31/2015 \$ 01/01/2015 12/31/2015 \$ 01/01/2015 12/31/2015 \$ 07/28/2009 09/30/2018 \$	\$.00 \$.00	