

State of New Jersey Local Government Services

Year	201	6 Municipal User	Friendly	Budget
MUNICIPALITY	0402 Audubon Park Bo	orough - County of Camden		▼ Introduced
Municode			Filenam	e: 0402 fbi 2016.xlsm
	Websit	e:		
	Phone Numbe	r:	856-547-5236	
	Mailing Addres	s:	Community Hall	Road "C"
	J			
Email the UFB if n	ot usina Outlook	Municipality:	Audubon Park	State: NJ Zip: 08106
Ellian cio di 2 ii ii	Mayor			
First Name	Middle Name	Last Name	Term Expires	Business Email
Lawrence		Pennock	12/31/2018	
	Chief Adminis	trative Officer		4
	Chief Financia	al Officer	-	
Dawn	S	Thompson		7 · = ·
	Municipal Cle	rk	_	
Dawn		Pennock		The second secon
	Registered Mu	ınicipal Accountant	_	
Nicholas		Petroni		
	Governing Bo	dy Members	_	
First Name	Middle Name	Last Name	Term Expires	Business Email
Karen		Lewis	12/31/2017	apclerk@comcast.net
Gloria		Jones	12/31/2016	apclerk@comcast.net
Judith		DiPasquale	12/31/2017	apclerk@comcast.net
Sandra		Hook	12/31/2018	apclerk@comcast.net
Dennis		Delengowski	12/31/2016	apclerk@comcast.net
John		Carpinelli	12/31/2018	apclerk@comcast.net
		열리 시간하는 얼굴로 가게 하고 있다. 그는 점점		아마 아이들은 아이를 하지 않는데 아이들은 아이들이 되었다.

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

						01/ Day Jacob	
2015 Calendar Year Proper	<u>ty Tax Levies - ALL 6</u>		ty taxes		Current Year 2		T I
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			ACT2 477 00
Municipal Purpose Tax	2.797	\$583,900.00	52.94%	\$0.00	Municipal Purpose Tax	ACTUAL	\$673,477.00
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)	ECTI (ATED	\$334,262.00
Local School District	1.601	\$334,262.00	30.30%	\$0.00	Local School District	ESTIMATED	\$334,202.00
Regional School District			0.00%	\$0.00	Regional School District	TOTAL LATER	\$170,188.06
County Purposes	0.815	\$170,188.06	15.43%	\$0.00	County Purposes	ESTIMATED	\$10,447.02
County Library	\$0.05	\$10,447.02	0.95%	\$0.00	County Library	ESTIMATED	\$10,447.02
County Board of Health			0.00%	\$0.00	County Board of Health	ECTIMATED	\$4,211.47
County Open Space	0.020	\$4,211.47	0.38%	\$0.00	County Open Space	ESTIMATED	Φ4,211.4
Other County Levies (total)		,	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	5.283	\$1,103,008.55	100.00%	\$0.00	Total ESTIMATED amount to be raise	d by taxes	\$1,192,585.55
Total Taxable Valuation as of (To be used to calculate the current year tax rate		\$20,884,417.00			Revenue Anticipated, Excluding Tax L Budget Appropriations, before Reserve Total Non-Municipal Tax Levy		318,523.00 \$519,108.55
Current Year Average Residential Ass	essment =				Amount to be Raised by Taxes - Before	RIT	\$200,585.55
	~ · **				Reserve for Uncollected Taxes (RUT)	, .	\$0.00
	Prior Y	ear to Current Year C	omparison		Total Amount to be Raised by Taxes		\$200,585.55
	Comparison Prior Year 2.797	- Municipal Purposes Current Year 3.225	Tax Rate % Change (+/-) 15.31%		% of Tax Collections used to Calculate	_	100.00%
					If % used exceeds the actual collection	% then	
	Comparison	- Municipal Purposes	Tax Levy		reference the statutory exception used		
	\$583,900.00	Current Year 9 \$673,477.00 on Avg. Residential Ta	15.34%	\$ Change (+/-) \$89,577.00 icipal Purposes Onl	<u>Tax Collections - ACTUAL as of Pr</u> Total Tax Revenue, Collections CY 20 Total Tax Levy, CY 2015		1,103,013.88 1,103,008.55
				\$ Change (+/-)	% of Taxes Collected, CY 2015		100.00%
	\$0.00	\$0.00	#DIV/0!	\$0.00	Delinquent Taxes - December 31, 2015		\$0.00
				Sheet UFB-1	Definiquent Taxes - December 51, 201.		ψ0.00

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	-80.00%	(\$20,000.00)	\$25,000.00	\$5,000.00	\$5,000.00							
08	Local Revenue	-41.26%	(\$3,512.46)	\$8,512.46	\$5,000.00	\$5,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$103,023.00	\$103,023.00	\$103,023.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent	egypter filosof e fero			\$0.00								earteening and controls
11	Shared Services Agreements	-74.07%	(\$40,000.00)	\$54,000.00		\$14,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-36.76%	(\$50,564.54)	\$137,564.54	\$87,000.00	\$87,000.00							
08	Other Special Items	30.63%	\$24,500.00	\$80,000.00	\$104,500.00	\$104,500.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation					And the second s						in et al. 1915 de la 1 Notación de la 1915 de	The Samuel of the Angel Samuel of the Samuel
07	Local Tax for Municipal Purposes	15.34%	\$89,577.00	\$583,900.00	\$673,477.00	\$673,477.00							
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						00.00	20.00	ma 00
	Total	0.00%	\$0.00	\$992,000.00	\$992,000.00	\$992,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

HSER ERIENDLY BUDGET SECTION -	APPROPRIATIONS SHMMARY	(ALL OPERATING FUNDS)
TISER BRIBNING RUBER I SECTION -	APPROPRIATIONS SUMMER A	TALL OPERATING FUNDS!

USER	FRIENDLY BUDGET SEC	110N - A	PPROPR	IATIONS SU	MMARY (ALL	OPERATING F	UNDS)		nr.				TI TI			
FCOA			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		13.00	-4.61%	(\$6,075.96)	\$131,902.00	\$125,826.04	\$125,826.04								
21	Land-Use Administration			#DIV/0!	\$0.00		\$0.00									
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									<u> </u>
23	Insurance			-6.72%	(\$2,084.72)	\$31,042.00	\$28,957.28	\$28,957.28							-	
25	Public Safety			2.83%	\$700.00	\$24,767.00	\$25,467.00	\$25,467.00								
26	Public Works			-39.05%	(\$41,000.00)	\$105,000.00	\$64,000.00	\$64,000.00								7
27	Health and Human Services			51.47%	\$3,500.00	\$6,800.00	\$10,300.00	\$10,300.00								
28	Parks and Recreation		2.00	13.28%	\$1,700.00	\$12,801.00	\$14,501.00	\$14,501.00								
29	Education (including Library)			-26.10%	(\$11,656.00)	\$44,656.00	\$33,000.00	\$33,000.00								
30	Unclassified			-34.92%	(\$48,564.54)	\$139,064.54	\$90,500.00	\$90,500.00								
31	Utilities and Bulk Purchases			-6.87%	(\$900.00)	\$13,100.00	\$12,200.00	\$12,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00						·			
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-6.23%	(\$1,201.63)	\$19,297.28	\$18,095.65	\$18,095.65								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.26%	\$10,000.00	\$441,600.00	\$451,600.00	\$451,600.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									-
44	Capital			#DIV/0!	\$75,000.00		\$75,000.00	\$75,000.00								
45	Debt			1.56%	\$300.00	\$19,200.00	\$19,500.00	\$19,500.00								
46	Deferred Charges			52.85%	\$7,970.85	\$15,082.18	\$23,053.03	\$23,053.03								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	- \$0.00		\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00						00.77	00.00	#0.00	60.00
	Total	0.00	15.00	-I.23%	(\$12,312.00)	\$1,004,312.00	\$992,000.00	\$992,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		SIRUCIUN	AL BUDGET IV.	IDALANCES
	Non-recurring appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X		Liquidation of due from Federal & State Grant Fund	\$34,000.00	NON- RECURRING
		=		
	1			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	ments - Taxable Prop	erties (October 1, 2015 Valu	ie)	Property Tax Assess	sments - Exempt Prope	erties (October 1, 2015 Va	lue)
Troperty Tax Assessa	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land			0.00%	15A Public Schools	1	\$110,000.00	22.70%
2 Residential			0.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	3	\$374,600.00	77.30%
4A Commercial			0.00%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	1	\$20,700,000.00	100.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%	_			
Total	1	\$20,700,000.00	100.00%	Total	4	\$484,600.00	100.00%
Average Ratio (%), Assessed to True V	Value	100.00%					
Equalized Valuation, Taxable Properti	es	. \$20,700,000.00		Percentage of Exempt vs.			
				Non-Exempt Properties	2.34%		
Total # of property tax appeals fil	led in 2015	County Tax Board					
		State Tax Court					
Number of 2015 County Tax Board de	cisions appealed to Ta	x Court					
Number of pending property tax appea							
Amount paid out by municipality for ta	ax appeals in 2015						
		DXX OWN WAY TO THE	-/414				
Prior Budget Year's Paym	ents in Lieu of Lax (I # of	PILOT) - 5 Year Exemption PILOT	IS/ADATEMENTS	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2015 Total Tax Rate			
G Commercial/Industrial Exemption	1 410015	2					
I Dwelling Exemption							
J Dwelling Abatement				Y			
K New Dwelling/Conversion Exemption							
L New Dwelling/Conversion Abatement							
N Multiple Dwelling Exemption							
O Multiple Dwelling Abatement							
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00			
Total 3 11 Exemptions/Avalements	L	0.00	0.00				

Sheet UFB-5

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

		200	O L L L L L L L L L L L L L L L L L L L					
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			0.00					A. 000 00
Supervisory Staff (Department Heads & Managers)		1.00	12,300.00	\$10,000.00		\$1,300.00		\$1,000.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		14.00	106,673.64	\$96,976.04				\$9,697.60
All Other Non-Union Employees not listed above			0.00					
Totals	0.00	15.00	118,973.64	\$106,976.04	\$0.00	\$1,300.00	\$0.00	\$10,697.60

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 Covered Members	Current Year Annual Cost Estimate per	Total Current		Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - 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 -)						Φ0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
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 -)						CO OO
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						40.00
Single Coverage			\$0.00	4 1 5		\$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 -)						£0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

USER FRIENDLY BUDGET SECTION

									Long Term	Tax Exemptions					7				
Prior Budget	Year's Payments in Lie	cu of Tax (PILOT)	- Long Term Tax 1	Exemptions	Prior Budget Year	r's Payments in Li	eu of Tax (PILO	Γ) - Long Term T	ax Exemptions	Prior Budget Yes	ır's Payments i <u>n Li</u>	eu of Tax (PILOT	T) - Long Term Tax	Exemptions	Prior Budge	t Year's Payments in Li	eu of Tax (PILOT) - Long Term Tax E	Exemptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Ra
									1										
						-													
														,					
						-													
														6: 22		Column Total	\$0.00	\$0.00	\$0.0
Long Term Exemption		0.00	0.00	0.00	Total Long Term Exemptions	s - Column Tota	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00		Total Long Term Exemption Total Long Term Exempt				

Sheet UFB-6

Sheet UFB-6C

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		T	(0110	ck applicable	Individual
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
and the state of t		Absences	Agreement	Ordinance	Agreement
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Grunnance	Agreement
The state of the s					
NAME OF THE PARTY					
The state of the s					
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				-	
Totals	0.00	\$0.00			
	0.00				
		是不是是有一个的。 第二章			
Total Funds Reserved	as of end of 2015	,			
Total Funds App	ropriated in 2016				
Town, direct top	TIED O A commula	ated Absence Lightlity			

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

	Gross	<u>JET BODGET</u>	Net		Current Year	2017	2018	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
				II г		Г		
Local School Debt				Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest	\$16,500.00			
				Bond Anticipation Notes - Principal	\$3,000.00			
Utility Fund Debt	T		Φ0.00	Bond Anticipation Notes - Interest	\$3,000.00			
0				Bonds - Principal Bonds - Interest				7
0				Loans & Other Debt - Principal				
0 -			\$0.00	1 I				,
0			\$0.00	Loans & Other Debt - Interest		I		
			\$0.00	Total	\$19,500.00	\$0.00	\$0.00	\$0.00
		L	φυ.ου		7			
Municipal Purposes			\$0.00	Total Principal	\$16,500.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$299,575.00			Total Interest	\$3,000.00		\$0.00	\$0.00
Notes Outstanding Bonds Outstanding	\$299,373.00			% of Total Current Year Budget	1.97%			
			\$0.00					
Loans and Other Debt			\$0.00	Description		Debt Not List	ed Above	
Total (Current Year)	\$299,575.00	\$0.00	\$299,575.00	Total Guarantees - Governmental				
				Total Guarantees - Other		<i>"</i>		
			,	Total Capital/Equipment Leases				
Population (2010 census)	1,023			Total Other				
				ļ			T*, 1	
Per Capita Gross Debt	\$292.84			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$292.84			Rating				
_				Year of Last Rating				
3 Yr. A verage Property Valuation	_	\$21,179,986.00			,			
	=			Mark "X" if Municipality has i	no bond rating	X		
Net Debt as % of 3 Year Avg Property	y Valuation	1.41%						
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving	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
Services?	BOROUGH OF AUDUBON	TRASH COLLECTION		1/1/2016	12/31/2016	\$50,000.00
		POLICE SERVICES		1/1/2016	12/31/2016	\$387,600.00
Receiving	TOWNSHIP OF HADDON	TAX COLLECTOR		1/1/2016	12/31/2016	\$13,000.00
	TOWNSHIP OF HADDON	REGISTRAR		1/1/2016	12/31/2016	\$1,000.00
Providing	TOWNSHIP OF HADDON	REGISTRAR		17172010	12/31/2010	
		,				
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	1.					
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			7			
			<u> - </u>	II	l	

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

names of all authorities and fire districts that serve	
à,	
	–

USER FRIENDLY BUDGET SECTION - Notes

ss ALT-Enter to go to a new line in each cell)	
SALI-Effer to go to a new line in each cert)	