



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0402_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Lawrence		Pennock	12/31/2018	

Chief Administrative Officer

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Chief Financial Officer

Dawn	S	Thompson		
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Municipal Clerk

Dawn		Pennock		
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Registered Municipal Accountant

Nicholas		Petroni		
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Governing Body 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

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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													
11	Shared Services Agreements	-74.07%	(\$40,000.00)	\$54,000.00	\$14,000.00	\$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													
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								
	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

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

FCOA	Budgeted Positions Full-Time	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									
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								
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									
	Total	0.00	15.00	-1.23%	(\$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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# 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 Value				100.00%			
Equalized Valuation, Taxable Properties				\$20,700,000.00			
Total # of property tax appeals filed in 2015				County Tax Board			
				State Tax Court			
Number of 2015 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2015							
				Percentage of Exempt vs. Non-Exempt Properties			
				2.34%			

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 2015 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				
O Multiple Dwelling Abatement				
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			0.00					
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 - **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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year 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 -)						
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 -)						
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	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**

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)	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 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 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	Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																								

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

	Gross Debt		Net Debt		Current Year	2017	2018	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$16,500.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$3,000.00			
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					
0			\$0.00	Total	\$19,500.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$16,500.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$299,575.00		\$299,575.00	Total Interest	\$3,000.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	1.97%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$299,575.00	\$0.00	\$299,575.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	1,023			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$292.84			Rating				
Per Capita Net Debt	\$292.84			Year of Last Rating				
3 Yr. Average Property Valuation		\$21,179,986.00		Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Avg Property Valuation		1.41%						

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	BOROUGH OF AUDUBON	TRASH COLLECTION		1/1/2016	12/31/2016	\$50,000.00
Receiving	TOWNSHIP OF HADDON	POLICE SERVICES		1/1/2016	12/31/2016	\$387,600.00
Providing	TOWNSHIP OF HADDON	TAX COLLECTOR		1/1/2016	12/31/2016	\$13,000.00
Providing	TOWNSHIP OF HADDON	REGISTRAR		1/1/2016	12/31/2016	\$1,000.00

USER FRIENDLY BUDGET SECTION - Notes

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