



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

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
David	A	Patriarca	12/31/2018	dpatriarca@pemberton-twp.com

Chief Administrative Officer

Dennis		Gonzalez		dgonzalez@pemberton-twp.com
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Chief Financial Officer

Robert	D	Benick		rbenick@pemberton-twp.com
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Municipal Clerk

Amy	P	Cosnoski		acosnoski@pemberton-twp.com
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Registered Municipal Accountant

Robert	S	Oliwa		roliwa@oliwacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth		Cartier	12/31/2020	kcartier@pemberton-twp.com
Jason		Allen	12/31/2018	jallen@pemberton-twp.com
Letha		Jackson	12/31/2018	ljackson@pemberton-twp.com
Norma		Trueblood	12/31/2020	ntrueblood@pemberton-twp.com
Donovan		Gardner	12/31/2020	dgardner@pemberton-twp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.999	\$14,998,019.96	45.39%	\$1,641.65
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.808	\$12,123,079.00	36.69%	\$1,326.97
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.325	\$4,884,647.37	14.78%	\$534.66
County Library	0.030	\$454,369.68	1.38%	\$49.73
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.039	\$581,551.43	1.76%	\$63.66
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.201	\$33,041,667.44	100.00%	\$3,616.68

Total Taxable Valuation as of October 1, 2016 \$1,501,030,525.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$164,300.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.999	1.008	0.88%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,998,019.96	\$15,130,234.19	0.88%	\$132,214.23

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,641.65	\$1,656.13	0.88%	\$14.47

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,130,234.19
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,200,000.00
Regional School District		
County Purposes	ESTIMATED	\$4,900,000.00
County Library	ESTIMATED	\$460,000.00
County Board of Health	ESTIMATED	\$0.00
County Open Space	ESTIMATED	\$600,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$33,290,234.19

Revenue Anticipated, Excluding Tax Levy	9,586,042.45
Budget Appropriations, before Reserve for Uncollected Taxes	23,316,276.64
Total Non-Municipal Tax Levy	\$18,160,000.00
Amount to be Raised by Taxes - Before RUT	\$31,890,234.19
Reserve for Uncollected Taxes (RUT)	\$1,400,000.00
Total Amount to be Raised by Taxes	\$33,290,234.19

% of Tax Collections used to Calculate RUT 95.79%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	32,105,921.66
Total Tax Levy, CY 2016	33,083,941.34
% of Taxes Collected, CY 2016	97.04%

Delinquent Taxes - December 31, 2016 \$851,106.12

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	Water Utility	Sewer Utility
08	Surplus	45.68%	\$564,400.00	\$1,235,600.00	\$1,800,000.00	\$1,500,000.00	\$300,000.00	
08	Local Revenue	-6.25%	(\$366,863.60)	\$5,871,200.07	\$5,504,336.47	\$3,298,200.00	\$1,630,496.47	\$575,640.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,018,097.00	\$3,018,097.00	\$3,018,097.00		
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>							
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00			
08	Additional Revenue Offset by Appropriations	-42.57%	(\$472,502.81)	\$1,109,967.76	\$637,464.95	\$637,464.95		
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00			
08	Other Special Items	91.10%	\$134,567.50	\$147,713.00	\$282,280.50	\$282,280.50		
15	Receipts from Delinquent Taxes	-22.96%	(\$253,376.06)	\$1,103,376.06	\$850,000.00	\$850,000.00		
	<i>Amount to be raised by taxation</i>							
07	Local Tax for Municipal Purposes	-2.10%	(\$324,653.23)	\$15,454,887.42	\$15,130,234.19	\$15,130,234.19		
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	-2.57%	(\$718,428.20)	\$27,940,841.31	\$27,222,413.11	\$24,716,276.64	\$1,930,496.47	\$575,640.00

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	Water Utility	Sewer Utility	
	Full-Time	Part-Time									
20	General Government	40.00		5.54%	\$90,950.00	\$1,642,125.00	\$1,733,075.00				
21	Land-Use Administration	2.00		4.66%	\$5,725.00	\$122,850.00	\$128,575.00				
22	Uniform Construction Code	1.00	1.00	-8.16%	(\$12,600.00)	\$154,450.00	\$141,850.00				
23	Insurance			1.08%	\$34,524.00	\$3,193,667.00	\$3,228,191.00				
25	Public Safety	49.00	1.00	-5.76%	(\$302,769.48)	\$5,255,316.48	\$4,952,547.00	\$4,949,797.00	\$2,750.00		
26	Public Works	33.00	2.00	6.93%	\$288,624.81	\$4,167,133.40	\$4,455,758.21	\$3,085,084.26	\$30,223.95	\$1,340,450.00	
27	Health and Human Services	4.00		-36.87%	(\$404,118.90)	\$1,096,182.65	\$692,063.75	\$62,700.00	\$629,363.75		
28	Parks and Recreation	5.00	2.00	-7.60%	(\$41,496.76)	\$546,101.76	\$504,605.00	\$504,605.00			
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00				
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00			
31	Utilities and Bulk Purchases			-0.62%	(\$10,500.00)	\$1,683,000.00	\$1,672,500.00	\$1,672,500.00			
32	Landfill / Solid Waste Disposal			3.26%	\$28,000.00	\$860,000.00	\$888,000.00	\$888,000.00			
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00				
36	Statutory Expenditures			0.49%	\$11,334.20	\$2,336,364.00	\$2,347,698.20	\$2,299,498.20		\$48,200.00	
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00				
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00				
43	Court and Public Defender	4.00		-3.03%	(\$9,800.00)	\$323,450.00	\$313,650.00	\$313,650.00			
44	Capital			78.00%	\$195,000.00	\$250,000.00	\$445,000.00	\$320,000.00	\$125,000.00		
45	Debt			4.76%	\$166,620.72	\$3,497,823.23	\$3,664,443.95	\$2,871,957.48	\$216,846.47	\$575,640.00	
46	Deferred Charges			48.09%	\$152,456.00	\$317,000.00	\$469,456.00	\$449,456.00	\$20,000.00		
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00			
55	Surplus General Budget			0.00%	\$0.00	\$180,000.00	\$180,000.00		\$180,000.00		
	Total	138.00	6.00	0.71%	\$191,949.59	\$27,030,463.52	\$27,222,413.11	\$24,053,938.94	\$662,337.70	\$1,930,496.47	\$575,640.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,280	\$22,829,600.00	1.52%	15A Public Schools	19	\$97,747,900.00	23.47%
2 Residential	8,006	\$1,315,106,300.00	87.61%	15B Other Schools	5	\$56,175,900.00	13.49%
3A/3B Farm	332	\$27,133,700.00	1.81%	15C Public Property	1,311	\$99,263,800.00	23.84%
4A Commercial	146	\$95,423,900.00	6.36%	15D Church and Charities	64	\$106,662,000.00	25.62%
4B Industrial	5	\$2,943,000.00	0.20%	15E Cemeteries & Graveyards	2	\$432,200.00	0.10%
4C Apartments	15	\$35,444,600.00	2.36%	15F Other Exempt	253	\$56,114,400.00	13.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,149,425.00	0.14%				
Total	10,785	\$1,501,030,525.00	100.00%	Total	1,654	\$416,396,200.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,501,030,525.00			
Total # of property tax appeals filed in 2016				County Tax Board		19.00	
				State Tax Court		7.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 27.74%			

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 2016 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	1	\$137,948.00	\$3,750,000.00	\$140,166.97
Total 5 Yr Exemptions/Abatements	1	137,948.00	3,750,000.00	140,166.97

**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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Brewers Woods	Aff. Housing	\$137,948.00	\$3,750,000.00	\$140,166.97															
Total Long Term Exemptions - Column Total		\$137,948.00	\$3,750,000.00	\$140,166.97	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		x													Total Long Term Exemptions - GRAND TOTAL		\$137,948.00	\$3,750,000.00	\$140,166.97

**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		6.00	50,948.93	\$47,328.32			\$0.00	\$3,620.61
Supervisory Staff (Department Heads & Managers)	4.00		458,772.42	\$392,951.02			\$35,760.65	\$30,060.75
Police Officers (Including Superior Officers)	49.00		6,179,612.01	\$3,854,124.70	\$380,100.00	\$1,057,545.22	\$483,021.70	\$404,820.39
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	71.00	17.00	5,494,947.75	\$3,612,826.03	\$113,250.00	\$575,152.98	\$864,674.73	\$329,044.01
All Other Non-Union Employees not listed above	6.00	41.00	719,555.01	\$578,027.04			\$97,308.91	\$44,219.06
Totals	130.00	64.00	12,903,836.12	\$8,485,257.11	\$493,350.00	\$1,632,698.20	\$1,480,765.99	\$811,764.82

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

Yes

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	20.00	\$10,508.76	\$210,175.20	18.00	\$12,603.48	\$226,862.64
Parent & Child	7.00	\$17,339.40	\$121,375.80	10.00	\$20,165.64	\$201,656.40
Employee & Spouse (or Partner)	11.00	\$24,170.16	\$265,871.76	11.00	\$28,988.16	\$318,869.76
Family	47.00	\$30,475.32	\$1,432,340.04	51.00	\$36,550.32	\$1,864,066.32
Employee Cost Sharing Contribution (enter as negative -)			(\$491,423.06)			(\$550,700.00)
Subtotal	85.00		\$1,538,339.74	90.00		\$2,060,755.12
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	55	\$10,508.76	\$577,981.80	54	\$12,603.48	\$680,587.92
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	55.00		\$577,981.80	54.00		\$680,587.92
GRAND TOTAL	140.00		\$2,116,321.54	144.00		\$2,741,343.04

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

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

	Gross Debt		Net Debt	Current Year				
	Debt	Deductions		Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$637,203.87	\$673,477.79	\$703,214.79	\$1,711,496.86
Regional School Debt			\$0.00	Utility Fund - Interest	\$151,524.00	\$125,411.47	\$93,698.73	\$253,516.97
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$1,947,269.65	\$1,947,269.65	\$0.00	Bond Anticipation Notes - Interest	\$14,210.42			
Sewer	\$1,808,124.07	\$1,808,124.07	\$0.00	Bonds - Principal	\$1,605,000.00	\$1,670,000.00	\$1,750,000.00	\$6,689,000.00
0			\$0.00	Bonds - Interest	\$524,671.26	\$450,496.26	\$371,971.26	\$1,854,140.06
0			\$0.00	Loans & Other Debt - Principal	\$546,686.85	\$651,710.18	\$601,515.43	\$7,600,964.86
0			\$0.00	Loans & Other Debt - Interest	\$181,388.95	\$216,976.55	\$199,432.89	\$1,163,689.46
0			\$0.00	Total	\$3,660,685.35	\$3,788,072.25	\$3,719,833.10	\$19,272,808.21
Municipal Purposes				Total Principal	\$2,788,890.72	\$2,995,187.97	\$3,054,730.22	\$16,001,461.72
Debt Authorized	\$3,232,719.07		\$3,232,719.07	Total Interest	\$871,794.63	\$792,884.28	\$665,102.88	\$3,271,346.49
Notes Outstanding	\$950,000.00		\$950,000.00	% of Total Current Year Budget	13.45%			
Bonds Outstanding	\$21,114,877.31		\$21,114,877.31					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$29,052,990.10	\$3,755,393.72	\$25,297,596.38	Description	Debt Not Listed Above			
Population (2010 census)	27,912			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,040.88			Total Guarantees - Other				
Per Capita Net Debt	\$906.33			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,451,885,144.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.74%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Baa1			
				Year of Last Rating	2009			
				Mark "X" if Municipality has no bond rating				

