

# State of New Jersey Local Government Services

		-					
Year:	2018	Municipal User	Friendly B	udget			
MUNICIPALITY:	0327 Palmyra Borough - County of Burlington						
Municode:	0327		Filename:	0327_fba_2018.xlsm			
	Website:	www.boroughofpalmyra.com	า				
	Phone Number:		(856)829-6100				
	Mailing Address:		20 West Broad Stre	eet			
Email the UFB if no	t using Outlook	Municipality:	Palmyra	State: NJ Zip: 08065			
	Mayor		,				
First Name	Middle Name	Last Name	Term Expires	Business Email			
Michelle		Arnold	12/31/2019	marnold@boroughofpalmyra.com			
	Chief Administr	ative Officer					
John	J.	Gural		jgural@boroughofpalmyra.com			
	Chief Financial	Officer	•				
Donna		Condo		dcondo@boroughofpalmyra.com			
	Municipal Clerk		•				
Doretha		Jackson		djackson@boroughofpalmyra.com			
	Registered Mun	icipal Accountant	•				
Robert	P.	Nehila Jr.		rnehila@bowmanllp.com			
	Governing Body	/ Members	-				
First Name	Middle Name	Last Name	Term Expires	Business Email			
Bernadette		Russell	12/31/2019	brussell@boroughofpalmyra.com			
Brandon		Allmond	12/31/2020	ballmond@boroughofpalmyra.com			
Timothy		Howard	12/31/2018	thoward@boroughofpalmyra.com			
Gina		Ragomo Tait	12/31/2020	gtait@boroughofpalmyra.com			
Mindie		Weiner	12/31/2019	mweiner@boroughofpalmyra.com			
Lewis		Yetter	12/31/2018	lyetter@boroughofpalmyra.com			

### USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	entities levying proper Calendar Year	% of	Avg Residential	<u>Current Year 2018 Bu</u> <u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u> 1 axes</u>	Actual/Estimateu	<u> 1 ax Levy</u>
Municipal Purpose Tax	1.200	\$5,726,375.71	31.80%	\$1,771.57	Municipal Purpose Tax	ACTUAL	\$5,840,593.28
Municipal Library	1.200	ψ3,720,373.71	0.00%	\$0.00	Municipal Library	ACTUAL	ψ5,040,575.20
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	2.142	\$10,223,639.00	56.77%	\$3,161.59	Local School District	ESTIMATED	\$10,460,000.00
Regional School District	2.1.12	ψ10 <b>,22</b> 0,000,100	0.00%	\$0.00	Regional School District		<b>410,100,000.0</b>
County Purposes	0.357	\$1,698,624.74	9.43%	\$526.93	County Purposes	ESTIMATED	\$1,985,000.0
County Library	0.033	\$156,971.80	0.87%	\$48.71	County Library	ESTIMATED	\$160,000.0
County Board of Health	0.000	Ψ12 0,5 / 1100	0.00%	\$0.00	County Board of Health		4100,000.0
County Open Space	0.043	\$202,422.76		\$63.47	County Open Space	ESTIMATED	\$205,000.0
Other County Levies (total)	313.12	+,	0.00%	\$0.00	Other County Levies (total)		+,
				·	, ,		
Total (Calendar Year 2017 Budget)	3.775	\$18,008,034.01	100.00%	\$5,572.27	Total ESTIMATED amount to be raised by ta	xes	\$18,650,593.28
Total Taxable Valuation as of	October 1, 2017	\$477.118.500.00			Revenue Anticipated, Excluding Tax Levy		2.877.340.43
Total Taxable Valuation as of (To be used to calculate the current year tax rat	October 1, 2017	\$477,118,500.00			Revenue Anticipated, Excluding Tax Levy  Budget Appropriations, before Reserve for II	acollected Tayes	
(To be used to calculate the current year tax rat	e)				Budget Appropriations, before Reserve for U	acollected Taxes	8,111,789.43
	e)	\$477,118,500.00 \$147,600.00			Budget Appropriations, before Reserve for United Non-Municipal Tax Levy	acollected Taxes	8,111,789.43 \$12,810,000.00
(To be used to calculate the current year tax rat	e) sessment	\$147,600.00	Comparison		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	8,111,789.43 \$12,810,000.00 \$18,044,449.00
(To be used to calculate the current year tax rat	e) sessment		<u>Comparison</u>		Budget Appropriations, before Reserve for United Total Non-Municipal Tax Levy  Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28
(To be used to calculate the current year tax rat	e) sessment Prior Y	\$147,600.00 Year to Current Year (			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28
(To be used to calculate the current year tax rat	e) sessment Prior Y Compariso	\$147,600.00 Year to Current Year ( n - Municipal Purpose	es Tax Rate		Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	acollected Taxes	8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	e) sessment  Prior Y  Compariso  Prior Year	\$147,600.00  Year to Current Year Control Purpose Current Year	s Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for United Total Non-Municipal Tax Levy  Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	e) sessment Prior Y Compariso	\$147,600.00 Year to Current Year ( n - Municipal Purpose	es Tax Rate		Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	Prior Year  1.200	\$147,600.00 Year to Current Year Constraint Year Current Year 1.224	% Change (+/-) 1.99%		Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	Prior Year  1.200	\$147,600.00  Year to Current Year Control Purpose Current Year	% Change (+/-) 1.99%		Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	Prior Y  Compariso Prior Year 1.200  Compariso	\$147,600.00 Year to Current Year Construction  The Municipal Purpose Current Year  1.224  The Municipal Purpose Purpose Current Year  1.224	% Change (+/-) 1.99%	\$ Change (+/-)	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	Prior Y  Compariso Prior Year 1.200  Compariso	\$147,600.00 Year to Current Year Construction  The Municipal Purpose Current Year  1.224  The Municipal Purpose Purpose Current Year  1.224	** Tax Rate  % Change (+/-)  1.99%  ** Tax Levy	\$ Change (+/-) \$114,217.57	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28
(To be used to calculate the current year tax rat	Prior Year  Compariso  Prior Year  1.200  Prior Year  \$5,726,375.71	\$147,600.00  Year to Current Year Current Year  Current Year  1.224  n - Municipal Purpose  Current Year  \$5,840,593.28	** Tax Rate  % Change (+/-) 1.99%  ** Tax Levy  % Change (+/-) 1.99%	\$114,217.57	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017		2,877,340.43 8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28 96.759
(To be used to calculate the current year tax rat	Prior Year 1.200  Compariso Prior Year 1.27  Compariso Prior Year \$5,726,375.71	\$147,600.00  Year to Current Year Con - Municipal Purpose Current Year 1.224  n - Municipal Purpose Current Year \$5,840,593.28  t on Avg. Residential T	** Tax Rate  % Change (+/-) 1.99%  ** Tax Levy  % Change (+/-) 1.99%  ** Tax Payment (Munitary)	\$114,217.57 icipal Purposes Onl	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017  Total Tax Levy, CY 2017		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28 96.759 17,625,439.6 18,024,288.2
(To be used to calculate the current year tax rat	Prior Year 1.200  Compariso Prior Year 1.27  Compariso Prior Year \$5,726,375.71	\$147,600.00  Year to Current Year Con - Municipal Purpose Current Year 1.224  n - Municipal Purpose Current Year \$5,840,593.28  t on Avg. Residential T	** Tax Rate  % Change (+/-) 1.99%  ** Tax Levy  % Change (+/-) 1.99%  ** Tax Payment (Munitary)	\$114,217.57	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28 96.759
(To be used to calculate the current year tax rat	Prior Year  Sompariso  Prior Year  1.200  Compariso  Prior Year  \$5,726,375.71  Comparison - Impac  Prior Year	\$147,600.00  Year to Current Year Current Year  1.224	** Tax Rate  % Change (+/-) 1.99%  ** Tax Levy  % Change (+/-) 1.99%  ** Tax Payment (Munitary)	\$114,217.57 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017  Total Tax Levy, CY 2017		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28 96.759 17,625,439.6 18,024,288.2
(To be used to calculate the current year tax rat	Prior Year 1.200  Compariso Prior Year 1.27  Compariso Prior Year \$5,726,375.71	\$147,600.00  Year to Current Year Con - Municipal Purpose Current Year 1.224  n - Municipal Purpose Current Year \$5,840,593.28  t on Avg. Residential T	** Tax Rate  % Change (+/-) 1.99%  ** Tax Levy  % Change (+/-) 1.99%  Fax Payment (Munical Manage (+/-)	\$114,217.57 icipal Purposes Onl	Budget Appropriations, before Reserve for United Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes  % of Tax Collections used to Calculate RUT  If % used exceeds the actual collection % the reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017  Total Tax Levy, CY 2017		8,111,789.43 \$12,810,000.00 \$18,044,449.00 \$606,144.28 \$18,650,593.28 96.759 17,625,439.6 18,024,288.2

### 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
08	Surplus	35.92%	\$390,465.00	\$1,087,000.00	\$1,477,465.00	\$1,240,000.00		\$237,465.00
08	Local Revenue	-6.18%	(\$124,198.11)	\$2,009,197.11	\$1,884,999.00	\$246,738.00		\$1,638,261.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$558,255.00	\$558,255.00	\$558,255.00		
08	Uniform Construction Code Fees	-44.68%	(\$44,414.00)	\$99,414.00	\$55,000.00	\$55,000.00		
	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	118.12%	\$92,125.39	\$77,993.04	\$170,118.43	\$170,118.43		
08	Other Special Items	-27.40%	(\$123,522.43)	\$450,751.43	\$327,229.00	\$327,229.00		
15	Receipts from Delinquent Taxes	-11.90%	(\$37,818.69)	\$317,818.69	\$280,000.00	\$280,000.00		
	Amount to be raised by taxation							
07	Local Tax for Municipal Purposes	-1.57%	(\$93,415.06)	\$5,934,008.34	\$5,840,593.28	\$5,840,593.28		
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	0.56%	\$59,222.10	\$10,534,437.61	\$10,593,659.71	\$8,717,933.71	\$0.00	\$1,875,726.00

Sheet UFB-2

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

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	Sewer Utility
20	General Government	3.90	11.00	-60.77%	(\$1,290,671.00)	\$2,123,985.00	\$833,314.00	\$730,459.00			\$102,855.00
21	Land-Use Administration	0.10	0.00	89.19%	\$43,849.00	\$49,162.00	\$93,011.00	\$93,011.00			
22	Uniform Construction Code	2.25	6.00	19.16%	\$18,529.00	\$96,702.00	\$115,231.00	\$115,231.00			
23	Insurance			20.00%	\$240,500.00	\$1,202,500.00	\$1,443,000.00	\$1,206,000.00			\$237,000.00
25	Public Safety	19.00	14.00	3.70%	\$70,929.63	\$1,915,612.57	\$1,986,542.20	\$1,938,252.00	\$48,290.20		
26	Public Works	8.75	6.00	96.16%	\$984,644.78	\$1,023,932.37	\$2,008,577.15	\$1,007,909.00	\$6,056.15		\$994,612.00
27	Health and Human Services			0.02%	\$5.00	\$20,612.00	\$20,617.00	\$20,617.00			
28	Parks and Recreation			321.13%	\$114,000.00	\$35,500.00	\$149,500.00	\$34,500.00	\$115,000.00		
29	Education (including Library)			-10.23%	(\$1,808.02)	\$17,670.10	\$15,862.08	\$15,090.00	\$772.08		
30	Unclassified			-6.52%	(\$3,000.00)	\$46,000.00	\$43,000.00	\$43,000.00			
31	Utilities and Bulk Purchases			1.31%	\$6,500.00	\$495,000.00	\$501,500.00	\$501,500.00			
32	Landfill / Solid Waste Disposal			-6.00%	(\$15,000.00)	\$250,000.00	\$235,000.00	\$235,000.00			
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00				
36	Statutory Expenditures			8.05%	\$48,550.00	\$603,280.00	\$651,830.00	\$590,330.00			\$61,500.00
37	Judgements			#DIV/0!	\$0.00		\$0.00				
42	Shared Services			#DIV/0!	\$0.00		\$0.00				
43	Court and Public Defender	2.00	1.00	2.06%	\$2,747.00	\$133,355.00	\$136,102.00	\$136,102.00			
44	Capital			#DIV/0!	\$18,700.00		\$18,700.00				\$18,700.00
45	Debt			25.70%	\$354,494.00	\$1,379,295.00	\$1,733,789.00	\$1,272,730.00			\$461,059.00
46	Deferred Charges			-96.59%	(\$55,000.00)	\$56,940.00	\$1,940.00	\$1,940.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00				
50	Reserve for Uncollected Taxes			2.47%	\$14,599.57	\$591,544.71	\$606,144.28	\$606,144.28			
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00				
	Total	36.00	38.00	5.50%	\$552,568.96	\$10,041,090.75	\$10,593,659.71	\$8,547,815.28	\$170,118.43	\$0.00	\$1,875,726.00

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	Future :	Legr. Appropriation	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Reserve for Payment of Debt Service		The Balance in the General Capital Fund is being Amortized over 10 years starting in 2018
X				General Capital Surplus	+,	The Balance in the General Capital Fund is being amortized over 10 years starting in 2018
		X		Capital Improvement Fund		In the 2017 Budget a sufficient amount was provided so that in 2018 none was required. It is anticipated that in future years an Appropriation will be required.

#### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessments - Taxable Properties (October 1, 2017 Value)							
		# of Parcels	Assessed Value	% of Total				
1	Vacant Land	142	\$4,745,800.00	1.00%				
2	Residential	2,768	\$408,349,375.00	85.62%				
3A/3B	Farm	0	\$0.00	0.00%				
4A	Commercial	110	\$32,396,800.00	6.79%				
4B	Industrial	22	\$10,506,300.00	2.20%				
4C	Apartments	40	\$20,916,100.00	4.39%				
5A/5B	Railroad			0.00%				
6A/6B	Business Personal Property	1	\$94.00	0.00%				
	Total	3,083	\$476,914,469.00	100.00%				
				İ				

Average Ratio (%), Assessed to True Value	93.66%
Equalized Valuation, Taxable Properties	\$509,197,596.63

Total # of property tax appeals filed in 2017	County Tax Board	24.00
	State Tax Court	3.00
Number of 2017 County Tax Board decisions appealed to T	2.00	
Number of pending property tax appeals in State Tax Court	3.00	

Amount paid out by municipality for tax appeals in 2017	\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)					
	# of Parcels	Assessed Value	% of Total		
15A Public Schools	17	\$15,744,600.00	30.26%		
15B Other Schools	0	\$0.00	0.00%		
15C Public Property	88	\$19,511,900.00	37.50%		
15D Church and Charities	41	\$11,375,500.00	21.86%		
15E Cemeteries & Graveyards	1	\$102,000.00	0.20%		
15F Other Exempt	26	\$5,302,900.00	10.19%		

Total	173	\$52,036,900.00	100.00%

Percentage of Exempt vs.

Non-Exempt Properties 10.91%

	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	2017 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 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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Bille In Full 2017 Total Tax l
NONE		_		NONE															
																			+
	1																		
ng Term Exemptions - C	Column Total	0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	) [
X" if Grand Total	Jordini Total	0.00	0.00	0.00	Total Long Term Exemption	Column Total	\$0.00	\$0.00	φ0.00	Total Long Term Exemption	o committee	ψ0.00	ψ0.00	\$0.00	Total Long Term Exemp			\$0.00	

Sheet UFB-6 Sheet UFB-6C

#### 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		7.00	22,477.94	\$20,880.58	\$0.00	\$0.00		\$1,597.36
Supervisory Staff (Department Heads & Managers)	6.00	2.00	758,497.99	\$542,198.80	\$0.00	\$70,393.81	\$104,427.17	\$41,478.21
Police Officers (Including Superior Officers)	18.00		2,150,286.27	\$1,345,906.00	\$117,608.00	\$368,105.29	\$318,666.98	\$0.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	12.00	29.00	1,273,784.54	\$799,101.07	\$51,750.00	\$71,609.46	\$279,166.59	\$72,157.42
Totals	36.00	38.00	4,205,046.74	\$2,708,086.45	\$169,358.00	\$510,108.56	\$702,260.74	\$115,232.99

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				
	Current Year # of	Annual Cost	TO A LOC		Prior Year Annual	T 4 1 D • 37
	Covered Members	Estimate per	Total Current		Cost per Employee	
A -4° Eland Harlet Day 6°4 Assessal Cont	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	0.00	¢11 0 <i>c</i> 2 20	¢00,500,50	0.00	¢11.004.50	Φ00 220 60
Single Coverage	9.00	\$11,062.28	\$99,560.52	9.00	\$11,024.52	\$99,220.68
Parent & Child	2.00	\$20,227.56	\$40,455.12	3.00	\$20,181.36	\$60,544.08
Employee & Spouse (or Partner)	5.00	\$22,317.58	\$111,587.88	6.00	\$22,267.68	\$133,606.08
Family	15.00	\$31,121.66	\$466,824.96	15.00	\$31,121.64	\$466,824.60
Employee Cost Sharing Contribution (enter as negative - )			(\$141,132.58)			(\$147,310.00)
Subtotal	31.00		\$577,295.90	33.00		\$612,885.44
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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	19	\$8,962.38	\$170,285.28	18	\$9,577.80	\$172,400.40
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	7	\$29,846.91	\$208,928.40	7	\$32,240.28	\$225,681.96
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	26.00		\$379,213.68	25.00		\$398,082.36
GRAND TOTAL	57.00		\$956,509.58	58.00		\$1,010,967.80

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)?

yes yes

# USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	1		eck applicable		
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
POLICE CHIEF	434.69	\$50,096.87		X	
CONSTRUCTION OFFICIAL/FIRE OFFICIAL ETC	291.86	\$25,934.84		X	
COURT ADMINISTRATOR	104.03	\$15,906.69		X	
BOROUGH ADMINISTRATOR	56.65	\$13,033.42		Х	
ACTING MUNICIPAL CLERK	28.64	\$5,112.75		Х	
TAX COLLECTOR	10.94	\$2,942.62		Х	
SUP/T OF PUBLIC WORKS/WASTEWATER	5.00	\$1,634.62		Х	
CFO	2.07	\$866.41		Х	
POLICE BARGAINING UNIT	1077.57	\$211,144.16	Х		
ALL OTHER NON UNION	279.55	\$30,522.05			
		*			
Totals	2291.01	\$357,194.43			
	, , , , , , , , , ,	*****			
Total Funds Reserved					
Total Funds App	ropriated in 2018	\$30,000.00			

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

	Gross		Net	,	Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$9,165,000.00	\$9,165,000.00	\$0.00	Utility Fund - Principal	\$365,344.00	\$365,343.21	\$370,343.21	\$3,904,461.14
Regional School Debt			\$0.00	Utility Fund - Interest	\$95,715.00	\$88,198.76	\$78,408.76	\$547,601.98
				Bond Anticipation Notes - Principal	\$300,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$73,750.00			
Sewer	\$5,366,491.56	\$5,366,491.56	\$0.00	Bonds - Principal	\$610,000.00	\$620,000.00	\$620,000.00	\$7,260,000.00
0			\$0.00	Bonds - Interest	\$279,650.00	\$257,400.00	\$232,400.00	\$907,050.00
0			\$0.00	Loans & Other Debt - Principal	\$9,100.00	\$4,617.56		
0			\$0.00	Loans & Other Debt - Interest	\$230.00	\$46.18		
0			\$0.00	_				
0			\$0.00	Total	\$1,733,789.00	\$1,335,605.71	\$1,301,151.97	\$12,619,113.12
Municipal Purposes								
Debt Authorized	\$1,014,023.34		\$1,014,023.34	Total Principal	\$1,284,444.00	\$989,960.77	\$990,343.21	\$11,164,461.14
Notes Outstanding	\$2,950,000.00		\$2,950,000.00	Total Interest	\$449,345.00	\$345,644.94	\$310,808.76	\$1,454,651.98
Bonds Outstanding	\$9,110,000.00	\$811,672.46	\$8,298,327.54	% of Total Current Year Budget	16.37%			
Loans and Other Debt	\$13,715.99		\$13,715.99	_				
_				Description		Debt Not List	ed Above	
Total (Current Year)	\$27,619,230.89	\$15,343,164.02	\$12,276,066.87	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	7,056			Total Other				
							T1 . 1	1
Per Capita Gross Debt	\$3,914.29			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,739.81			Rating	A1	AA		
				Year of Last Rating	2015	2015		
3 Yr. Average Property Valuation	_	\$511,081,580.67						
				Mark "X" if Municipality has n	no bond rating			
Net Debt as % of 3 Year Avg Property	Valuation	2.40%						
	<del></del>	<del>=</del>		Sheet UFB-10				

#### 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
	Cinnaminson Twp	Fuel for Vehicles			current	\$40,000.00
Receiving	Cinnaminson Twp	Brine solution for snow/ice			current	\$3,000.00
	Willingboro Twp	Animal Control Services			current	\$14,000.00
		Mun condominium/Apt				
Receiving	Township of Maple Shade	Collection Services			current	\$80,400.00
	Palmyra Board of Education	School Resource Officer			current	\$67,729.00
						·

#### USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

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

none	

#### **USER FRIENDLY BUDGET SECTION - Notes**

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