BOROUGH OF MOUNT EPHRAIM

2018 BUDGET MESSAGE

The annual review of the Borough's financial position and needs has been completed. As a result, there will be <u>no local purpose property tax</u> <u>increase</u> to support the 2018 Mt. Ephraim budget, which provides for all the operating needs of the Borough. The budget also is well below all State budget caps.

This budget continues to take advantage of the financial benefits of renewing of our joint contract with Bellmawr to provide trash collection services for Runnemede. We also will continuing shared services with other neighboring municipalities for vehicle repair, Municipal Court, Municipal Clerk and Ambulance services. Prudent prior year financial decisions and future planning allows an increase in the use of available surplus to offset the needed cost increases for operations. A reduction in the need for major Capital expenditures reduces that budget line.

This budget also includes significant pass-through revenues and appropriations to pay off older notes and provides for shared services for the Borough's Construction Official and Building Sub-code Official. While these items increase the totals, they do not impact the tax levy.

The proposed total municipal property tax is \$3,637,113. This year's assessed valuation is \$276,256,900, a slight increase over last year. Using the new total assessed value, the proposed 2018 local purpose tax rate remains at \$1.317 per \$100 in assessed value, no increase. The total tax levy is well below the State mandated tax levy cap, after adjustments.

The average residential property, with an assessed value calculated as \$145,000, would continue to pay \$1,910 in municipal property taxes, the same as in 2017.

If there are any suggestions or ideas on any other ways to hold down property taxes, or if anyone has any questions about the budget, do not hesitate to contact any Commissioner. The public hearing is scheduled for Thursday, May 3 at 7 pm.



State of New Jersey Local Government Services

Year:	2018	Municipal User	Friendly	Budget	
MUNICIPALITY:	0425 Mount Ephraim Bor	ough - County of Camden	· · · · · · · · · · · · · · · · · · ·		Introduced T
Municode:			Filenam	e: 0425_fbi_2018.xlsr	n
	Website:	www.mountephraim-nj.com			
	Phone Number:		856-931-1546		
	Mailing Address:		121 S. Black Hor	se Pike	
Email the UFB if no	ot using Outlook	Municipality:	Mt. Ephraim	State: NJ Zip:	08059
First Name	Mayor Middle Name	Last Name	Term Expires	Business Email	
Joseph	Emiliar and a second a second and a second and a second and a second and a second a	Wolk	5/15/2019	jwolk@mountephraim-nj.com	
.	Chief Administr	ative Officer			20 miles (100 miles (1
	Chief Financial	Officer	-		
David		McPeak		TheMcPeaks@aol.com	
	Municipal Clerk		1		
Terry	Manufacture of the Control of the Co	Shannon		boroclerk@mountephraim-nj.o	com
	Registered Mun	icipal Accountant	1		
Robert	P. State Company of the Company of t	Inverso		rinverso@iscpasnj.com	
First Name	Governing Body Middle Name	y Members Last Name	Term Expires	Business Email	
Joseph	E	Wolk	5/15/2019	jwolk@mountephraim-nj.com	
Andrew		Gilmore	5/15/2019	agilmore@mountephraim-nj.co	om
Michael		Tovinsky	5/15/2019	mtovinsky@mountephraim-nj.	.com
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calculate I cal x 1 oper	<u>ty Tax Levies - ALL e</u>				Current Year 2018 Bu		
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	<u>Tax Levy</u>	Total Levy	Taxpayer Impact		te-standar Octobritation (ACC) accident Garage (Accident Accident	
Municipal Purpose Tax	1,317	\$3,637,356.00	28.96%	\$1 ,909.65	Municipal Purpose Tax	ACTUAL	\$3,637,113.56
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space		5.4	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	2.312	\$6,383,497.00	50.82%	\$3,352.40	Local School District	ESTIMATED	\$6,525,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.847	\$2,335,736.40	18.60%	\$1,228.15	County Purposes	ESTIMATED	\$2,390,000.0
County Library	0.054	\$147,289.36	1.17%	\$783.00	County Library	ESTIMATED	\$150,000.0
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$56,905.36	0.45%	\$29.00	County Open Space	ESTIMATED	\$60,000.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	4.550	\$12,560,784.12	100.00%	\$7,302.20	Total ESTIMATED amount to be raised by ta	ces	\$12,762,113.56
Total Taxable Valuation as of	October 1, 2017	\$ 276,114,900. 00			Revenue Anticipated, Excluding Tax Levy		2,928,078.68
Total Taxable Valuation as of (To be used to calculate the current year tax rate	2533	\$276,114,900.00				collected Taxes	212-22-23-23-24-24-24-24-24-24-24-24-24-24-24-24-24-
(To be used to calculate the current year tax rate)				Budget Appropriations, before Reserve for Ur	collected Taxes	6,252,519.68
)	\$276,114,900.00 \$145,000.00			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy	collected Taxes	6,252,519.68 \$9,125,000.00
(To be used to calculate the current year tax rate	eessment	\$145,000.00	omnarison		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	collected Taxes	6,252,519.68 \$9,125,000.00 \$12,449,441.00
(To be used to calculate the current year tax rate	eessment		omparison		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	collected Taxes	6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76
(To be used to calculate the current year tax rate	essment Prior Ye	\$145,000.00	· · · · · · · · · · · · · · · · · · ·		Budget Appropriations, before Reserve for Un Total 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		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76
(To be used to calculate the current year tax rate	Prior Ye Comparison Prior Year 1.317	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-) 0.00%		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76
(To be used to calculate the current year tax rate	Prior Ye Comparison Prior Year 1.317 Comparison	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes	Tax Rate % Change (+/-) 0.00% Tax Levy	\$ Change (+/-)	Budget Appropriations, before Reserve for Un Total 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 % then		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76
(To be used to calculate the current year tax rate	Prior Ye Comparison Prior Year 1.317 Comparison Prior Year Prior Year	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year 9/	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76
(To be used to calculate the current year tax rate	Prior Ye Comparison Prior Year 1.317 Comparison	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes	Tax Rate % Change (+/-) 0.00% Tax Levy	\$ Change (+/-) (\$242.44)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Ye	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year \$3,637,113.56	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-) -0.01%	(\$242.44)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76 97.559
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Ye Comparison Prior Year 1.317 Comparison Prior Year 2,3,637,356.00 Comparison - Impact or	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year \$3,637,113.56 1 Avg. Residential Tax	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-) -0.01% Payment (Munici	(\$242.44) pal Purposes Only)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017 Total Tax Levy, CY 2017		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76 97.559
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Year Comparison Prior Year 1.317 Comparison Prior Year \$3,637,356.00 Comparison - Impact or Prior Year Prior Year Prior Year Comparison - Impact or	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year \$3,637,113.56 Avg. Residential Tax Current Year %	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-) -0.01% Payment (Munici 6 Change (+/-)	(\$242.44) pal Purposes Only) \$ Change (+/-)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76 97.559
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Ye Comparison Prior Year 1.317 Comparison Prior Year 2,3,637,356.00 Comparison - Impact or	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year \$3,637,113.56 1 Avg. Residential Tax	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-) -0.01% Payment (Munici	(\$242.44) pal Purposes Only)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017 Total Tax Levy, CY 2017 % of Taxes Collected, CY 2017		6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76 97.559 12,350,609.1 12,593,476.3 98.079
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Year Comparison Prior Year 1.317 Comparison Prior Year \$3,637,356.00 Comparison - Impact or Prior Year Prior Year Prior Year Comparison - Impact or	\$145,000.00 ear to Current Year Co - Municipal Purposes Current Year 1.317 - Municipal Purposes Current Year \$3,637,113.56 Avg. Residential Tax Current Year %	Tax Rate % Change (+/-) 0.00% Tax Levy 6 Change (+/-) -0.01% Payment (Munici 6 Change (+/-)	(\$242.44) pal Purposes Only) \$ Change (+/-)	Budget Appropriations, before Reserve for Un Total 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 % then reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2017 Total Tax Levy, CY 2017		2,928,078.68 6,252,519.68 \$9,125,000.00 \$12,449,441.00 \$312,671.76 \$12,762,112.76 97.55% 12,350,609.19 12,593,476.35 98.07%

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
08	Surplus	17.19%	\$110,000.00	\$640,000.00	\$750,000.00	\$750,000.00
08	Local Revenue	-13.71%	(\$86,122.43)	\$628,122.43	\$542,000.00	\$542,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$413,704.00	\$413,704.00	\$413,704.00
08	Uniform Construction Code Fees	-4.62%	(\$1,792.00)	\$38,792.00	\$37,000.00	\$37,000.00
	Special Revenue Items w/ Prior Written Consent					
11	Shared Services Agreements	-20.79%	(\$15,246.79)	\$73,351.79	\$58,105.00	\$58,105.00
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	
10	Public and Private Revenue	431.15%	\$376,647.38	\$87,359.30	\$464,006.68	\$464,006.68
08	Other Special Items	61.61%	\$181,373.00	\$294,390.00	\$475,763.00	\$475,763.00
15	Receipts from Delinquent Taxes	13.78%	\$22,705.12	\$164,794.88	\$187,500.00	\$187,500.00
	Amount to be raised by taxation					
07	Local Tax for Municipal Purposes	-2.43%	(\$90,420.67)	\$3,727,534.23	\$3,637,113.56	\$3,637,113.56
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	8.19%	\$497,143.61	\$6,068,048.63	\$6,565,192.24	\$6,565,192.24

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
20	General Government	2.25	6.00	20.87%	\$89,401.21	\$428,348.79	\$517,750.00	\$517,750.00	
21	Land-Use Administration	0.25		#DIV/0!	\$0.00		\$0.00		
22	Uniform Construction Code	0.50	3.00	7.60%	\$4,852.25	\$63,847.75	\$68,700.00	\$68,700.00	
23	Insurance			0.52%	\$6,230.00	\$1,209,500.00	\$1,215,730.00	\$1,215,730.00	100
25	Public Safety	14.00	9.00	2.56%	\$39,045.10	\$1,527,137.26	\$1,566,182.36	\$1,565,925.00	\$257.36
26	Public Works	7.00	9.00	59.65%	\$463,426.36	\$776,883.64	\$1,240,310.00	\$788,310.00	\$452,000.00
27	Health and Human Services			-12.50%	(\$1,000.00)	\$8,000.00	\$7,000.00	\$7,000.00	
28	Parks and Recreation		E	-86.37%	(\$49,750.00)	\$57,600.00	\$7,850.00	\$7,850.00	
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00		
30	Unclassified		1.00	0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
31	Utilities and Bulk Purchases			12.25%	\$23,687.09	\$193,312.91	\$217,000.00	\$217,000.00	
32	Landfill / Solid Waste Disposal			42.52%	\$5,340.39	\$12,558.93	\$17,899.32	\$6,150.00	\$11,749.32
35	Contingency			#DIV/0!	\$0.00		\$0.00		
36	Statutory Expenditures			-1.56%	(\$6,195.02)	\$398,370.02	\$392,175.00	\$392,175.00	
37	Judgements			#DIV/0!	\$0.00		\$0.00		
42	Shared Services			24.12%	\$15,655.00	\$64,900.00	\$80,555.00	\$80,555.00	
43	Court and Public Defender			-13.33%	(\$18,000.00)	\$135,000.00	\$117,000.00	\$117,000.00	
44	Capital			-90.00%	(\$90,000.00)	\$100,000.00	\$10,000.00	\$10,000.00	
45	Debt			44.41%	\$238,443.00	\$536,925.00	\$775,368.00	\$775,368.00	
46	Deferred Charges			0.00%	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00		
50	Reserve for Uncollected Taxes			1.89%	\$5,800.56	\$306,872.00	\$312,672.56	\$312,672.56	
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00		
	Total	24.00	28.00	12.45%	\$726,935.94	\$5,838,256.30	\$6,565,192.24	\$6,101,185.56	\$464,006.68

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

				SIRUCIURAL	DODGET KN	
	Non-reques at Risk	Future 1 can crions	String	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Appropriated Surplus	\$110,000.00	Rebuilding surplus depends on sewer system sale.
X				Sewer Rents	4,000,000	Will be eliminated if sewer system sale goes through.
	X		or Santan	Casualty Ins (Liab & WC) Assessments	\$7,000.00	Each year the rate changes depending on how well the fund did.
	X			Vehicle Fuel	\$5,000.00	Fuel prices fluctuate.
	X			Contr. To Police Pension (PFRS)		Could be just a one year reduction.
	X			Shared Court		Court just re-organized to a new lower level changing what municipalities are participating.
	4.5	X		Police Salaries and Wages		New officers will get step increases in future years.
		X	35000	Employee Group Health Insurance		The year was the first with no rate increase. Assume future years will have an increase.
			X	Engineering		This year will pay for work on sewer system sale which will not be repeated.
			X	Legal		This year needed funds to settle litigation.
		1.	X	Clerk's Office- OE	\$3,000.00	This year for sewer system sale work by consultant.
			X	Sewer - OE	\$20,000.00	There should be less on-call overtime for Public Works if sewer system is sold.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessn	ients - Taxable Prope	rties (October 1, 2017 Valu	ie)	Property Tax Asses	<u>sments - Exempt Prop</u>	erties (October 1, 2017 Va	lue)
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1	Vacant Land	63	\$1,460,100,00	0.53%	15A Public Schools	4	\$4,166,200.00	20.24%
2	Residential	1,618	\$234,487,700.00	84.92%	15B Other Schools	1	\$ 1,053,700.00	5.12%
3A/3E	Farm	0	\$0.00	0.00%	15C Public Property	40	\$6,459,800.00	31.39%
4A	Commercial	92	\$33,516,000.00	12.14%	15D Church and Charities	12	\$5,941,500.00	28.87%
4B	Industrial	2	\$673,700.00	0.24%	15E Cemeteries & Graveyards	0		0.00%
4C	Apartments	8	\$5,977,300.00	2.16%	15F Other Exempt	14	\$2,960,200.00	14.38%
5A/5E	3 Railroad	6	\$0.00	0.00%				
6A/6E	Business Personal Property	1	\$100.00	0.00%	-			
	Total	1,790	\$276,114,900.00	100.00%	Total	71	\$20,581,400.00	100.00%
<u> </u>	Average Ratio (%), Assessed to True V	⁷ alue	96.48%					
	Equalized Valuation, Taxable Properties	es	\$286,188,743.78		Percentage of Exempt vs.			
					Non-Exempt Properties	7.45%		
	Total # of property tax appeals file	ed in 2017	County Tax Board	8.00				
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		State Tax Court	1.00				
	Number of 2017 County Tax Board de	cisions appealed to Tax	(Court	0.00				
	Number of pending property tax appea			1.00				
	rumosi et peneng proport, epr							
	Amount paid out by municipality for ta	x appeals in 2017		\$0.00				
	amount period out of manufact, to the							
 								
	Prior Budget Year's Payn	ents in Lieu of Tax (I	PILOT) - 5 Year Exemption	ns/Abatements				
İ		# of	PILOT		Taxes if Billed in Full			
		Parcels	Billing/Revenue	Assessed Value	2017 Total Tax Rate			
G	Commercial/Industrial Exemption							
Ī	Dwelling Exemption							
J	Dwelling Abatement							
K	New Dwelling/Conversion Exemption							
L	New Dwelling/Conversion Abatement							
N	Multiple Dwelling Exemption							
0	Multiple Dwelling Abatement							
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00			
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Sheet UFB-5

USER FRIENDLY BUDGET SECTION

										ax Exemptions									
Prior Budget Yes	Prior Budget Year's Paymonts in Lieu of Tax (PILOT) - Long Term Tax Exemptions			Exemptions	Prior Budget Yea	r's Payments in Licu of I	In PLOD	- Lang Term Ta	r. Excemptions	Prior Budget Yes	u's Payments in Lie	s of Tax (PULOT) - Lone Term Tax	Exceptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax E	semptions
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) PIL	OT Billing	Assessed Value	Taxes if Billed In Pull 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 Bil In Full 2017 Total Tax
Mr. Enhance Sr. Housing	Aff. Housing		\$3,835,000.00																
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						550000000000000000000000000000000000000													
d Long Term Exemptions	- Column Total	35,000.00	3,835,000,00	174,492.30	Total Long Term Exemptio	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ıs - Column Total	\$9.00	\$0.00	\$0.00	Total Long Torm Exemption	as - Column Total	\$0.00		
rk "X" if Grand Tetal															Total Long Term Exempt	ions - GRAND TOTAL	\$35,000.00	\$3,835,000,00	\$174,49

| 10tal Long Term Exemptions - GRAND 101AU | \$55,000.00 | \$35,855,000.00 | \$174.92...
| Sheet UFB-6 | Sheet UFB-6

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		3.00	13,854.00	\$11,750.00		\$1,458.00		\$646.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	220,795.00	\$147,535.00		\$13,854.00	\$51,292.00	\$8,114.00
Police Officers (Including Superior Officers)	13.00		1,797,493.00	\$1,167,300.00	\$82,885.00	\$236,254.00	\$242,294.00	\$68,760.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		550,758.00	\$320,830.00	\$45,925.00	\$30,627.00	\$133,204.00	\$20,172.00
All Other Non-Union Employees not listed above	3.00	24.00	365,315.00	\$287,290.00		\$28,300.00	\$49,725.00	
Totals	24.00	28.00	2,948,215.00	\$1,934,705.00	\$128,810.00	\$310,493.00	\$476,515.00	\$97,692.00

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		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	1
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$13,566.00	\$54,264.00	4.00	\$14,195.00	\$56,780.00
Parent & Child	2.00	\$25,188.00	\$50,376.00	2.00	\$26,500.00	\$53,000.00
Employee & Spouse (or Partner)	1.00	\$31,656.00	\$31,656.00	1.00	\$32,800.00	\$32,800.00
Family	10.00	\$34,573.00	\$345,730.00	10.00	\$36,057.00	\$360,570.00
Employee Cost Sharing Contribution (enter as negative -)			(\$81,365.00)			(\$93,551.00)
Subtotal	17.00		\$400,661.00	17.00		\$409,599.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child	The second secon		\$0.00			\$0.00
Employee & Spouse (or Partner)	Control and Contro		\$0.00			\$0.00
Family			\$0.00	100	5 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						100 miles
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	5	\$11,436.00	\$57,180.00	5	\$12,648.00	\$63,240.00
Parent & Child	2	\$27,414.00	\$54,828.00	2	\$28,193.00	\$56,386.00
Employee & Spouse (or Partner)	6	\$28,904.00	\$173,424.00	5	\$29,333.00	\$146,665.00
Family	7.	\$35,320.00	\$247,240.00	7	\$36,207.00	\$253,449.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,512.00)			
Subtotal	20.00		\$530,160.00	19.00		\$519,740.00
GRAND TOTAL	37.00		\$930,821.00	36.00		\$929,339.00

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)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

			(CHE	eck 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
Police Department	1124.00	\$409,038.00	X		
Public Works	140.00	\$29,593.00	X		
				and the second s	
				4.2	
Totals	1264.00	\$438,631.00			
Total Funds Reserved	as of end of 2017 propriated in 2018	\$0.00 \$0.00			

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
985								
Local School Debt	\$5,090,000.00	\$5,090,000.00		Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest	7777777	approxim		
				Bond Anticipation Notes - Principal	\$229,200.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$12,300.00	#207 000 00	#205 000 00	64,040,000,00
o				Bonds - Principal	\$280,000.00 \$199,588.00		\$285,000.00 \$188,856.25	\$4,040,000.00 \$1,073,631.28
0				Bonds - Interest		\$43,000.00	\$43,000.00	\$231,000.00
0			\$0.00	•	\$40,000.00 \$14,280.00		\$10,960.00	\$28,480.00
0			\$0.00	Loans & Other Debt - Interest	\$14,200.00	<u> </u>	\$10,900.00	₩26,460.00
0			\$0.00 \$0.00	Total	\$775,368.00	\$534,897.50	\$527,816.25	\$5,373,111.28
	L		\$0.00		,			
Municipal Purposes	6725.00		\$735.00	Total Principal	\$549,200.00	\$328,000.00	\$328,000.00	\$4,271,000.00
Debt Authorized	\$735.00	\$353,258.13	\$493,904.87	ll ' -	\$226,168.00		\$199,816.25	
Notes Outstanding	\$847,163.00 \$4,890,000.00	\$701,914.34	\$4,188,085.66	:1 F	11.81%	φ200,097.001	<u> </u>	***************************************
Bonds Outstanding	3-4,830,000.00	7/01,514.54	\$0.00	L		ı		
Loans and Other Debt			3 0.00	Description		Debt Not List	ed Above	
Total (Current Year)	\$10,827,898.00	\$6,145,172.47	\$4,682,725.53	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	4,436			Total Other				
				D4D4	Mandula	Standard & Poors	Fitch	1
Per Capita Gross Debt	\$2,440.91			Bond Rating	<u>Moody's</u>		FIGH	
Per Capita Net Debt	\$1,055.62			Rating		A+		
				Year of Last Rating		2015		
3 Yr. Average Property Valuation		\$283,401,072.33						
				Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Propert	y Valuation	1.65%						
1				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
Receiving	Stratford Borough	Electrical Sub-Code/Insp.		1/1/2018	12/31/2018	\$6,800.00
	Brooklawn Borough	Constr. Code Official/Bldg Sub		2/1/2018	12/31/2018	\$7,230.00
Secret Community Community Secretarian Sec	Merchatville Borough	Bldg. Sub-Code/Insp.		2/1/2018	12/31/2018	\$5,875.00
CONTRACTOR OF THE PROPERTY OF	Runnemede Borough	Use of Trash Truck	Cost netted against collection	1/1/2018	12/31/2018	Part of below
	Runnemede Borough	Trash Collection	Jointly with Bellmawr Borough	1/1/2018	12/31/2018	\$45,000.00
Providing	Oaklyn Borough	Ambulance service	Through contract with MEPRI	4/1/2015	3/31/2018	\$5,000.00
photographic and the state of the party and the state of	Audubon Borough	Ambulance service	Through contract with MEPRI	1/1/2017	12/31/2020	\$12,000.00
	Bellmawr Borough	Vehicle Maintenance	EMS & PW vehicles	3/1/2015	Yr to Yr	as needed
Receiving	Oaklyn Borough	Municipal Court	Shared with 4 other municipalities	9/1/2017	9/1/2022	\$117,000.00
Company of the Compan	Barrington Borough	Truck Wash	Shared with several area municipalities	1/1/2013	Yr to Yr	\$4,000.00
	Barrington Borough	Municipal Clerk	Their RMC is also ME's RMC	3/16/2009	Yr to Yr	\$27,650.00
Receiving	Barrington Regional Fire Alliance	Fire Marshal Services	Share with 5 other municipalities	5/1/2017	4/30/2020	as needed
Receiving	Gloucester City	Brine purchase	For snow & ice control	1/1/2014	Yr to Yr	as needed
CCORONOMORNOMON, CONTRACTOR CONTRACTOR CONTRACTOR	Bellmawr Borough	Paving & road repair		1/1/2009	Yr to Yr	as needed
7 1 5 E						