



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0329_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
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
Jason		Allen	12/31/2018	jallen@pemberton-twp.com
Letha		Jackson	12/31/2018	ljackson@pemberton-twp.com
Norma		Trueblood	12/31/2018	ntureblood@pemberton-twp.com
Jack		Tompkins	12/31/2016	jtompkins@pemberton-twp.com



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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-9.81%	(\$134,400.00)	\$1,370,000.00	\$1,235,600.00	\$935,600.00		\$300,000.00					
08	Local Revenue	-5.56%	(\$324,885.93)	\$5,847,399.73	\$5,522,513.80	\$3,318,004.00		\$1,628,869.80	\$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								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	-72.53%	(\$264,234.56)	\$364,306.44	\$100,071.88	\$100,071.88							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Other Special Items	-70.86%	(\$355,711.51)	\$501,976.51	\$146,265.00	\$146,265.00							
15	Receipts from Delinquent Taxes	14.15%	\$123,921.68	\$876,078.32	\$1,000,000.00	\$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.55%	(\$82,283.07)	\$15,080,303.03	\$14,998,019.96	\$14,998,019.96							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-3.83%	(\$1,037,593.39)	\$27,058,161.03	\$26,020,567.64	\$23,516,057.84	\$0.00	\$1,928,869.80	\$575,640.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	40.00		-29.94%	(\$701,693.50)	\$2,343,818.50	\$1,642,125.00	\$1,597,125.00	\$45,000.00						
21	Land-Use Administration	2.00		-62.81%	(\$207,445.00)	\$330,295.00	\$122,850.00	\$122,850.00							
22	Uniform Construction Code	1.00	1.00	4.25%	\$6,300.00	\$148,150.00	\$154,450.00	\$154,450.00							
23	Insurance			-2.16%	(\$70,548.00)	\$3,264,215.00	\$3,193,667.00	\$3,193,667.00							
25	Public Safety	50.00	1.00	-4.44%	(\$243,940.47)	\$5,499,256.95	\$5,255,316.48	\$5,249,930.00	\$5,386.48						
26	Public Works	33.00	2.00	-0.15%	(\$6,384.09)	\$4,173,517.49	\$4,167,133.40	\$2,832,075.00	\$30,194.40	\$1,304,864.00					
27	Health and Human Services	4.00		-0.43%	(\$376.98)	\$86,663.75	\$86,286.77	\$61,923.02	\$24,363.75						
28	Parks and Recreation	5.00	2.00	5.49%	\$28,436.76	\$517,665.00	\$546,101.76	\$546,101.76							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-93.75%	(\$75,000.00)	\$80,000.00	\$5,000.00	\$5,000.00							
31	Utilities and Bulk Purchases			3.12%	\$50,900.00	\$1,632,100.00	\$1,683,000.00	\$1,683,000.00							
32	Landfill / Solid Waste Disposal			-1.49%	(\$13,000.00)	\$873,000.00	\$860,000.00	\$860,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-0.81%	(\$19,062.05)	\$2,355,426.05	\$2,336,364.00	\$2,288,364.00		\$48,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	4.00		9.76%	\$28,750.00	\$294,700.00	\$323,450.00	\$323,450.00							
44	Capital			100.00%	\$125,000.00	\$125,000.00	\$250,000.00	\$50,000.00		\$200,000.00					
45	Debt			0.78%	\$27,026.74	\$3,470,796.49	\$3,497,823.23	\$2,726,177.43		\$196,005.80	\$575,640.00				
46	Deferred Charges			4.94%	\$14,911.42	\$302,088.58	\$317,000.00	\$317,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$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		\$180,000.00					
	Total	139.00	6.00	-3.90%	(\$1,056,125.17)	\$27,076,692.81	\$26,020,567.64	\$23,411,113.21	\$104,944.63	\$0.00	\$1,928,869.80	\$575,640.00	\$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		6.00	47,328.32	\$43,965.00				\$3,363.32
Supervisory Staff (Department Heads & Managers)	6.00		594,829.74	\$552,558.98				\$42,270.76
Police Officers (Including Superior Officers)	45.00		5,798,221.94	\$4,078,830.41	\$330,000.00	\$1,052,116.00		\$337,275.53
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	65.00	23.00	4,654,503.13	\$3,706,398.49	\$106,490.00	\$555,648.00		\$285,966.64
All Other Non-Union Employees not listed above	6.00	44.00	509,670.29	\$474,111.90				\$35,558.39
Totals	122.00	73.00	11,604,553.42	\$8,855,864.78	\$436,490.00	\$1,607,764.00	\$0.00	\$704,434.64

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	18.00	\$12,603.48	\$226,862.64	18.00	\$12,603.48	\$226,862.64
Parent & Child	10.00	\$20,165.64	\$201,656.40	11.00	\$20,165.64	\$221,822.04
Employee & Spouse (or Partner)	11.00	\$28,988.16	\$318,869.76	13.00	\$28,988.16	\$376,846.08
Family	51.00	\$36,550.32	\$1,864,066.32	49.00	\$36,550.32	\$1,790,965.68
Employee Cost Sharing Contribution (enter as negative -)			(\$550,700.00)			(\$542,598.68)
Subtotal	90.00		\$2,060,755.12	91.00		\$2,073,897.76
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	54	\$12,603.48	\$680,587.92	42	\$12,603.48	\$529,346.16
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	54.00		\$680,587.92	42.00		\$529,346.16
GRAND TOTAL	144.00		\$2,741,343.04	133.00		\$2,603,243.92

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	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$598,909.89	\$629,633.26	\$657,121.88	\$2,005,305.27
Regional School Debt			\$0.00	Utility Fund - Interest	\$172,735.91	\$145,264.42	\$116,361.47	\$256,915.70
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$2,516,076.76	\$2,516,076.76	\$0.00	Bond Anticipation Notes - Interest	\$40,387.50			
Sewer	\$2,274,897.88	\$2,274,897.88	\$0.00	Bonds - Principal	\$1,535,000.00	\$1,605,000.00	\$1,670,000.00	\$8,439,000.00
0			\$0.00	Bonds - Interest	\$592,121.26	\$524,671.26	\$450,496.26	\$2,226,111.32
0			\$0.00	Loans & Other Debt - Principal	\$416,776.51	\$430,992.84	\$433,374.52	\$3,601,166.48
0			\$0.00	Loans & Other Debt - Interest	\$141,892.16	\$95,551.58	\$120,784.20	\$495,541.46
0			\$0.00	Total	\$3,497,823.23	\$3,431,113.36	\$3,448,138.33	\$17,024,040.23
<u>Municipal Purposes</u>				Total Principal	\$2,550,686.40	\$2,665,626.10	\$2,760,496.40	\$14,045,471.75
Debt Authorized	\$4,810,456.00		\$4,810,456.00	Total Interest	\$947,136.83	\$765,487.26	\$687,641.93	\$2,978,568.48
Notes Outstanding	\$4,500,000.00		\$4,500,000.00	% of Total Current Year Budget	13.44%			
Bonds Outstanding	\$13,249,000.00		\$13,249,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$4,833,918.19		\$4,833,918.19	Total Guarantees - Governmental				
Total (Current Year)	\$32,184,348.83	\$4,790,974.64	\$27,393,374.19	Total Guarantees - Other				
Population (2010 census)	<u>27,912</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,153.06</u>			Total Other				
Per Capita Net Debt	<u>\$981.42</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,461,928,896.33</u>		Rating	Baa1			
Net Debt as % of 3 Year Avg Property Valuation		<u>1.87%</u>		Year of Last Rating	2009			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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