



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0320_fba_2018.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
Charles		Watson	12/31/2021	cwatson@medfordtownship.com

Chief Administrative Officer

Katherine		Burger		kburger@medfordtownship.com
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Chief Financial Officer

Albert		Stanley		astanley@medfordtownship.com
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Municipal Clerk

Katherine		Burger		kburger@medfordtownship.com
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Registered Municipal Accountant

Robert	P.	Nehila, Jr.		Rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Watson	12/31/2021	cwatson@medfordtownship.com
Christopher		Buoni	12/31/2019	cbuoni@medfordtownship.com
Frank		Czekay	12/31/2019	fczekay@medfordtownship.com
Bradley		Denn	12/31/2021	bdenn@medfordtownship.com
Erik		Rebstock	12/31/2021	erebstock@medfordtownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.406	\$12,238,907.00	13.12%	\$1,324.78	Municipal Purpose Tax	ACTUAL	\$12,289,930.68
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.024	\$746,275.00	0.80%	\$78.31	Municipal Open Space	ACTUAL	\$726,494.00
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	1.488	\$44,745,931.00	47.95%	\$4,855.34	Local School District	ESTIMATED	\$46,100,000.00
Regional School District	0.738	\$22,180,297.00	23.77%	\$2,408.09	Regional School District	ESTIMATED	\$23,400,000.00
County Purposes	0.368	\$11,061,444.46	11.85%	\$1,200.78	County Purposes	ESTIMATED	\$11,300,000.00
County Library	0.034	\$1,022,206.43	1.10%	\$110.94	County Library	ESTIMATED	\$1,200,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.044	\$1,318,527.30	1.41%	\$143.57	County Open Space	ESTIMATED	\$1,500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.102	\$93,313,588.19	100.00%	\$10,121.83	Total ESTIMATED amount to be raised by taxes		\$96,516,424.68
Total Taxable Valuation as of October 1, 2017 <u>\$3,027,058,244.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>8,373,038.97</u>		
Current Year Average Residential Assessment <u>\$326,300.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>19,736,411.97</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$84,226,494.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$95,589,867.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$926,557.68</u>		
0.406	0.406	0.00%			Total Amount to be Raised by Taxes <u>\$96,516,424.68</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.04%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$12,238,907.00	\$12,289,930.68	0.42%	\$51,023.68				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>93,126,657.72</u>		
\$1,324.78	\$1,324.78	0.00%	\$0.00		Total Tax Levy, CY 2017 <u>94,028,113.02</u>		
					% of Taxes Collected, CY 2017 <u>99.04%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$825,592.16</u>		

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 and Sewer Utility
08	Surplus	9.91%	\$333,595.00	\$3,365,225.00	\$3,698,820.00	\$2,498,500.00	\$200,320.00	\$1,000,000.00
08	Local Revenue	-2.25%	(\$197,638.90)	\$8,788,334.90	\$8,590,696.00	\$1,635,620.00	\$7,000.00	\$6,948,076.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,991,135.00	\$1,991,135.00	\$1,991,135.00		
08	Uniform Construction Code Fees	-24.47%	(\$194,334.00)	\$794,334.00	\$600,000.00	\$600,000.00		
<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	-4.87%	(\$29,390.90)	\$603,670.90	\$574,280.00	\$574,280.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00			
10	Public and Private Revenue	-94.76%	(\$813,152.45)	\$858,156.42	\$45,003.97	\$45,003.97		
08	Other Special Items	2.40%	\$10,451.43	\$435,048.57	\$445,500.00	\$445,500.00		
15	Receipts from Delinquent Taxes	-39.61%	(\$382,332.98)	\$965,332.98	\$583,000.00	\$583,000.00		
<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	-5.23%	(\$678,278.86)	\$12,968,209.54	\$12,289,930.68	\$12,289,930.68		
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00			
54	Open Space Levy Tax	-3.38%	(\$25,430.67)	\$751,924.67	\$726,494.00		\$726,494.00	
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00			
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00			
	Total	-6.27%	(\$1,976,512.33)	\$31,521,371.98	\$29,544,859.65	\$20,662,969.65	\$933,814.00	\$7,948,076.00

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	Open Space Budget	Water / Sewer Utility	
	Full-Time	Part-Time									
20	General Government	14.00	6.00	2.27%	\$103,229.00	\$4,556,035.00	\$4,659,264.00	\$877,880.00		\$3,781,384.00	
21	Land-Use Administration	3.00	1.00	-26.16%	(\$74,014.00)	\$282,915.00	\$208,901.00	\$208,901.00			
22	Uniform Construction Code	2.00	3.00	54.84%	\$94,899.00	\$173,062.00	\$267,961.00	\$267,961.00			
23	Insurance			-3.53%	(\$116,916.00)	\$3,309,832.00	\$3,192,916.00	\$3,192,916.00			
25	Public Safety	40.00	10.00	1.95%	\$94,828.03	\$4,871,135.00	\$4,965,963.03	\$4,956,205.00	\$9,758.03		
26	Public Works	14.00		-0.86%	(\$21,726.83)	\$2,538,834.77	\$2,517,107.94	\$2,481,862.00	\$35,245.94		
27	Health and Human Services			0.00%	\$0.00	\$400.00	\$400.00	\$400.00			
28	Parks and Recreation			-15.13%	(\$66,063.00)	\$436,549.00	\$370,486.00	\$34,009.00	\$336,477.00		
29	Education (including Library)			-100.00%	(\$15,111.25)	\$15,111.25	\$0.00	\$0.00			
30	Unclassified		4.00	46.41%	\$12,519.00	\$26,976.00	\$39,495.00	\$39,495.00			
31	Utilities and Bulk Purchases	11.00		-9.02%	(\$67,420.00)	\$747,420.00	\$680,000.00	\$680,000.00			
32	Landfill / Solid Waste Disposal			1.24%	\$10,050.00	\$810,850.00	\$820,900.00	\$820,900.00			
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
36	Statutory Expenditures			8.29%	\$140,353.00	\$1,693,555.00	\$1,833,908.00	\$1,598,708.00		\$235,200.00	
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
42	Shared Services			-0.04%	(\$240.00)	\$574,520.00	\$574,280.00	\$574,280.00			
43	Court and Public Defender	1.00	3.00	23.54%	\$31,949.00	\$135,704.00	\$167,653.00	\$167,653.00			
44	Capital			-25.05%	(\$604,111.40)	\$2,411,734.40	\$1,807,623.00	\$534,055.00		\$1,273,568.00	
45	Debt			-2.75%	(\$183,374.00)	\$6,675,051.00	\$6,491,677.00	\$3,256,183.00	\$597,337.00	\$2,638,157.00	
46	Deferred Charges			-94.58%	(\$344,629.00)	\$364,396.00	\$19,767.00	\$0.00		\$19,767.00	
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
50	Reserve for Uncollected Taxes			-9.26%	(\$94,560.32)	\$1,021,118.00	\$926,557.68	\$926,557.68			
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
	Total	85.00	27.00	-3.59%	(\$1,100,338.77)	\$30,645,198.42	\$29,544,859.65	\$20,617,965.68	\$45,003.97	\$933,814.00	\$7,948,076.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i> <i>Non-recurring appropriation reductions</i> <i>Future Year Appropriation Increases</i> <i>Structural Imbalance Offsets</i>				<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				General Capital Surplus	\$243,000.00	Revenue may not be available in Future Years Budgets
X				Reserve for Payment of Debt Service	\$73,000.00	Revenue may not be available in Future Years Budgets
	X			Capital Improvement Fund	\$534,055.00	Anticipated Decrease in Subsequent Years

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	603	\$19,058,600.00	0.63%	15A Public Schools	16	\$176,862,300.00	50.07%
2 Residential	8,130	\$2,645,137,300.00	87.38%	15B Other Schools	2	\$7,178,600.00	2.03%
3A/3B Farm	239	\$36,479,400.00	1.21%	15C Public Property	367	\$54,912,800.00	15.55%
4A Commercial	345	\$249,161,500.00	8.23%	15D Church and Charities	43	\$70,166,800.00	19.86%
4B Industrial	11	\$16,099,700.00	0.53%	15E Cemeteries & Graveyards	7	\$2,169,600.00	0.61%
4C Apartments	8	\$55,530,100.00	1.83%	15F Other Exempt	99	\$41,937,900.00	11.87%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$5,591,644.00	0.18%				
Total	9,336	\$3,027,058,244.00	100.00%	Total	534	\$353,228,000.00	100.00%
Average Ratio (%), Assessed to True Value				90.82%			
Equalized Valuation, Taxable Properties				\$3,333,030,438.23			
Total # of property tax appeals filed in 2017				County Tax Board		75.00	
				State Tax Court		5.00	
Number of 2017 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 2017				\$73,204.11			
				Percentage of Exempt vs. Non-Exempt Properties			
				11.67%			

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 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
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 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 Billed In Full 2017 Total Tax Rate
Estough - Medford LEAS	Comm./Indust.	\$90,578.40	\$7,300,000.00	\$226,446.00															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		90,578.40	7,300,000.00	226,446.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$90,578.40	\$7,300,000.00	\$226,446.00

**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		5.00	26,907.12	\$24,995.00				\$1,912.12
Supervisory Staff (Department Heads & Managers)	8.00		1,015,223.50	\$740,458.00		\$98,999.23	\$109,447.91	\$66,318.38
Police Officers (Including Superior Officers)	35.00		5,208,295.60	\$3,463,218.00		\$947,190.12	\$484,156.78	\$313,730.70
Fire Fighters (Including Superior Officers)	6.00		813,219.68	\$502,380.00		\$137,400.93	\$125,481.32	\$47,957.43
All Other Union Employees not listed above	17.00		1,127,041.19	\$704,189.00		\$94,150.07	\$259,446.22	\$69,255.90
All Other Non-Union Employees not listed above	18.00	28.00	1,830,809.21	\$1,244,436.41		\$128,907.41	\$344,422.36	\$113,043.03
Totals	84.00	33.00	10,021,496.30	\$6,679,676.41	\$0.00	\$1,406,647.76	\$1,322,954.59	\$612,217.56

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	14.00	\$10,235.40	\$143,295.60			\$0.00
Parent & Child	7.00	\$18,792.48	\$131,547.36			\$0.00
Employee & Spouse (or Partner)	14.00	\$22,260.84	\$311,651.76			\$0.00
Family	34.00	\$30,110.64	\$1,023,761.76			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$349,735.50)			
Subtotal	69.00		\$1,260,520.98	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	16	\$11,237.76	\$179,804.16			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	27	\$18,912.24	\$510,630.48			\$0.00
Family	16	\$37,696.56	\$603,144.96			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,183.44)			
Subtotal	59.00		\$1,289,396.16	0.00		\$0.00
GRAND TOTAL	128.00		\$2,549,917.14	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)?

YES

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

YES

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
Police	4746.25	\$253,966.64	X		
Others	4457.50	\$146,486.31		X	
Totals	9203.75	\$400,452.95			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,885,000.00	\$16,885,000.00	\$0.00			
Regional School Debt	\$10,139,812.00	\$10,139,812.00	\$0.00			
Utility Fund Debt						
Water and Sewer	\$25,512,322.00	\$25,512,322.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$3,200,837.02	\$3,200,837.02				
Notes Outstanding	\$5,821,742.00	\$5,821,742.00				
Bonds Outstanding	\$15,889,400.00	\$153,968.00	\$15,735,432.00			
Loans and Other Debt	\$93,463.98	\$93,463.98				
Total (Current Year)	\$77,542,577.00	\$52,691,102.00	\$24,851,475.00			
Population (2010 census)	<u>23,033</u>					
Per Capita Gross Debt	<u>\$3,366.59</u>					
Per Capita Net Debt	<u>\$1,078.95</u>					
3 Yr. Average Property Valuation		<u>\$3,277,905,583.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.76%</u>				
Utility Fund - Principal			\$2,066,481.00	\$2,164,849.90	\$2,122,376.21	\$16,984,325.48
Utility Fund - Interest			\$571,676.00	\$592,834.00	\$538,015.00	\$2,488,536.25
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$145,544.00			
Bonds - Principal			\$3,225,800.00	\$1,318,600.00	\$1,255,000.00	\$10,090,000.00
Bonds - Interest			\$418,616.00	\$313,799.76	\$286,868.76	\$1,790,490.50
Loans & Other Debt - Principal			\$61,999.00	\$31,465.17		
Loans & Other Debt - Interest			\$1,561.00	\$314.65		
Total			\$6,491,677.00	\$4,421,863.48	\$4,202,259.97	\$31,353,352.23
Total Principal			\$5,354,280.00	\$3,514,915.07	\$3,377,376.21	\$27,074,325.48
Total Interest			\$1,137,397.00	\$906,948.41	\$824,883.76	\$4,279,026.75
% of Total Current Year Budget			21.97%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	AA2					
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						

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
Providing	Borough of Medford Lakes	Construction Services		1/1/2015		\$18,500.00
Providing	Borough of Medford Lakes	Recycling	Indefinite Time Period			
Providing	Borough of Medford Lakes	Emergency Medical Services		1/1/2015		
Providing	Borough of Medford Lakes	Assessment Services		1/1/2018		\$27,540.00
Providing	BCIT	School Resource Officer	Renewed Year to Year	1/1/2018		
Providing	Lenape Regional High School	School Resource Officers	Renewed Year to Year	1/1/2018		
Providing	Eastampton Township	Public Works	Salt Work	2/15/2016		
Providing	Woodland Township	Recycling	Indefinite Time Period			
Receiving	Lumberton Township	Zoning				

USER FRIENDLY BUDGET SECTION - Notes

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