



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0320\_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
Jeffrey		Beenstock	12/31/2017	jbeenstock@medfordtownship.com

**Chief Administrative Officer**

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**Chief Financial Officer**

Albert		Stanley		<a href="mailto:astanley@medfordtownship.com">astanley@medfordtownship.com</a>
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**Municipal Clerk**

Katherine		Burger		kburger@medfordtownship.com
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**Registered Municipal Accountant**

Kevin	P	Frenia		kfrenia@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Watson	12/31/2017	cwatson@medfordtownship.com
Christopher		Buoni	12/31/2019	cbuoni@medfordtownship.com
Frank		Czekay	12/31/2019	fczekay@medfordtownship.com
Bradley		Denn	12/31/2017	bdenn@medfordtownship.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-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-12.25%	(\$267,537.00)	\$2,183,292.00	\$1,915,755.00	\$1,014,582.00		\$901,173.00					
08	Local Revenue	-3.90%	(\$369,406.00)	\$9,477,406.00	\$9,108,000.00	\$1,608,000.00		\$7,500,000.00					
09	State Aid (without offsetting appropriation)	7.03%	\$139,342.00	\$1,981,293.00	\$2,120,635.00	\$2,120,635.00							
08	Uniform Construction Code Fees	-5.09%	(\$42,899.00)	\$842,899.00	\$800,000.00	\$800,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	1.85%	\$9,995.00	\$539,174.00	\$549,169.00	\$549,169.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-86.13%	(\$662,622.00)	\$769,331.00	\$106,709.00	\$106,709.00							
08	Other Special Items	-14.37%	(\$203,662.00)	\$1,417,662.00	\$1,214,000.00	\$1,214,000.00							
15	Receipts from Delinquent Taxes	-5.24%	(\$52,549.00)	\$1,002,549.00	\$950,000.00	\$950,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-7.17%	(\$947,588.00)	\$13,215,535.00	\$12,267,947.00	\$12,267,947.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.30%	(\$2,667.00)	\$903,667.00	\$901,000.00		\$901,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-7.42%</b>	<b>(\$2,399,593.00)</b>	<b>\$32,332,808.00</b>	<b>\$29,933,215.00</b>	<b>\$20,631,042.00</b>	<b>\$901,000.00</b>	<b>\$8,401,173.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	15.00	6.00	9.57%	\$112,353.00	\$1,173,958.00	\$1,286,311.00	\$856,815.00	\$429,496.00						
21	Land-Use Administration	3.00	1.00	-15.81%	(\$37,509.00)	\$237,264.00	\$199,755.00	\$199,755.00							
22	Uniform Construction Code	2.00	3.00	14.39%	\$33,171.00	\$230,517.00	\$263,688.00	\$263,688.00							
23	Insurance			-8.20%	(\$291,367.00)	\$3,553,622.00	\$3,262,255.00	\$3,262,255.00							
25	Public Safety	35.00	12.00	1.26%	\$55,694.00	\$4,409,172.00	\$4,464,866.00	\$4,457,866.00	\$7,000.00						
26	Public Works	14.00		-10.17%	(\$254,516.00)	\$2,502,555.00	\$2,248,039.00	\$2,185,919.00	\$62,120.00						
27	Health and Human Services			-20.00%	(\$3,022.00)	\$15,111.00	\$12,089.00	\$12,089.00							
28	Parks and Recreation			-14.88%	(\$145,438.00)	\$977,493.00	\$832,055.00	\$808,055.00	\$24,000.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified		5.00	-98.06%	(\$491,743.00)	\$501,468.00	\$9,725.00	\$8,225.00	\$1,500.00						
31	Utilities and Bulk Purchases	7.00		-0.32%	(\$14,043.00)	\$4,368,002.00	\$4,353,959.00	\$725,000.00		\$3,628,959.00					
32	Landfill / Solid Waste Disposal	2.00		0.00%	\$0.00	\$31,000.00	\$31,000.00	\$31,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			4.22%	\$70,739.00	\$1,678,230.00	\$1,748,969.00	\$1,485,205.00		\$263,764.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			4.13%	\$21,799.00	\$527,370.00	\$549,169.00	\$549,169.00							
43	Court and Public Defender	1.00	2.00	10.56%	\$15,973.00	\$151,274.00	\$167,247.00	\$167,247.00							
44	Capital			3477.16%	\$1,860,282.00	\$53,500.00	\$1,913,782.00	\$217,432.00		\$1,696,350.00					
45	Debt			-20.58%	(\$1,800,268.00)	\$8,749,730.00	\$6,949,462.00	\$3,665,858.00	\$471,504.00	\$2,812,100.00					
46	Deferred Charges			234.34%	\$374,949.00	\$160,000.00	\$534,949.00	\$534,949.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-5.45%	(\$63,761.00)	\$1,169,656.00	\$1,105,895.00	\$1,105,895.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>79.00</b>	<b>29.00</b>	<b>-1.83%</b>	<b>(\$556,707.00)</b>	<b>\$30,489,922.00</b>	<b>\$29,933,215.00</b>	<b>\$20,524,333.00</b>	<b>\$106,709.00</b>	<b>\$901,000.00</b>	<b>\$8,401,173.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	736	\$22,987,200.00	0.77%	15A Public Schools	16	\$176,862,300.00	55.05%
2 Residential	7,897	\$2,580,361,200.00	86.80%	15B Other Schools	2	\$7,178,600.00	2.23%
3A/3B Farm	253	\$40,382,500.00	1.36%	15C Public Property	353	\$46,583,300.00	14.50%
4A Commercial	366	\$256,944,800.00	8.64%	15D Church and Charities	43	\$47,925,500.00	14.92%
4B Industrial	11	\$16,368,800.00	0.55%	15E Cemeteries & Graveyards	7	\$2,169,600.00	0.68%
4C Apartments	8	\$50,204,300.00	1.69%	15F Other Exempt	70	\$40,539,100.00	12.62%
5A/5B Railroad	0	0.00%					
6A/6B Business Personal Property	1	\$5,541,405.00	0.19%				
<b>Total</b>	<b>9,272</b>	<b>\$2,972,790,205.00</b>	<b>100.00%</b>	<b>Total</b>	<b>491</b>	<b>\$321,258,400.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>95.01%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$3,128,816,643.00</b>			
<b>Total # of property tax appeals filed in 2015</b>				<b>County Tax Board</b>		<b>88.00</b>	
				<b>State Tax Court</b>		<b>10.00</b>	
<b>Number of 2015 County Tax Board decisions appealed to Tax Court</b>				<b>1.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>8.00</b>			
<b>Amount paid out by municipality for tax appeals in 2015</b>				<b>\$120,286.38</b>			
				Percentage of Exempt vs. Non-Exempt Properties <b>10.81%</b>			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	None			
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		\$0.00	\$0.00	\$1,912.12
Supervisory Staff (Department Heads & Managers)	7.00		840,109.15	\$616,862.00		\$76,861.01	\$92,252.06	\$54,134.08
Police Officers (Including Superior Officers)	30.00		4,601,619.88	\$3,249,456.00		\$834,135.36	\$469,430.76	\$48,597.76
Fire Fighters (Including Superior Officers)	5.00		652,347.63	\$430,892.00		\$85,067.78	\$94,744.41	\$41,643.44
All Other Union Employees not listed above	19.00		1,107,878.53	\$721,159.00		\$89,856.41	\$230,456.49	\$66,406.63
All Other Non-Union Employees not listed above	18.00	28.00	1,737,055.78	\$1,179,800.00		\$115,950.10	\$331,603.67	\$109,702.01
<b>Totals</b>	<b>79.00</b>	<b>33.00</b>	<b>8,965,918.09</b>	<b>\$6,223,164.00</b>	<b>\$0.00</b>	<b>\$1,201,870.66</b>	<b>\$1,218,487.39</b>	<b>\$322,396.04</b>

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

**No**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10.00	\$868.59	\$8,685.90	7.00	\$868.02	\$6,076.14
Parent & Child	6.00	\$1,561.87	\$9,371.22	6.00	\$1,430.71	\$8,584.26
Employee & Spouse (or Partner)	14.00	\$1,786.57	\$25,011.98	13.00	\$1,728.09	\$22,465.17
Family	33.00	\$2,430.69	\$80,212.77	34.00	\$2,263.29	\$76,951.86
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>63.00</b>		<b>\$123,281.87</b>	<b>60.00</b>		<b>\$114,077.43</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	16	\$1,015.37	\$16,245.92	14	\$964.22	\$13,499.08
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	24	\$1,982.19	\$47,572.56	24	\$1,884.97	\$45,239.28
Family	19	\$2,731.74	\$51,903.06	19	\$2,598.91	\$49,379.29
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>59.00</b>		<b>\$115,721.54</b>	<b>57.00</b>		<b>\$108,117.65</b>
<b>GRAND TOTAL</b>	<b>122.00</b>		<b>\$239,003.41</b>	<b>117.00</b>		<b>\$222,195.08</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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	\$20,405,000.00	\$20,405,000.00	\$0.00	Utility Fund - Principal	\$2,074,261.00	\$2,031,338.00	\$2,069,480.00	\$21,327,553.00
Regional School Debt	\$11,938,396.94	\$11,938,396.94	\$0.00	Utility Fund - Interest	\$750,633.00	\$700,487.00	\$650,476.00	\$4,280,621.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water-Sewer	\$28,296,972.00	\$28,296,972.00	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$3,395,200.00	\$3,213,000.00	\$3,225,800.00	\$12,663,600.00
0			\$0.00	Bonds - Interest	\$633,480.00	\$530,576.00	\$426,316.00	\$2,542,570.00
0			\$0.00	Loans & Other Debt - Principal	\$118,962.00	\$121,355.00	\$61,999.00	\$31,466.00
0			\$0.00	Loans & Other Debt - Interest	\$6,676.00	\$4,296.00	\$1,869.00	\$629.00
0			\$0.00					
0			\$0.00	Total	\$6,979,212.00	\$6,601,052.00	\$6,435,940.00	\$40,846,439.00
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$5,588,423.00	\$5,365,693.00	\$5,357,279.00	\$34,022,619.00
Notes Outstanding	\$3,104,838.00		\$3,104,838.00	Total Interest	\$1,390,789.00	\$1,235,359.00	\$1,078,661.00	\$6,823,820.00
Bonds Outstanding	\$22,497,600.00		\$22,497,600.00	% of Total Current Year Budget	23.32%			
Loans and Other Debt	\$333,782.00		\$333,782.00					
<b>Total (Current Year)</b>	<b>\$86,576,588.94</b>	<b>\$60,640,368.94</b>	<b>\$25,936,220.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	23,033			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$3,758.81			Rating	Aa2			
Per Capita Net Debt	\$1,126.05			Year of Last Rating	2015			
3 Yr. Average Property Valuation		\$3,171,527,117.33						
Net Debt as % of 3 Year Avg Property Valuation		0.82%		<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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