

# State of New Jersey Local Government Services

# Year: 2015 Municipal User Friendly Budget

MUNICIPALITY:	0427 Pennsauken Towns	hip - County of Camden		•			Adopted	-
Municode:			Filename:	0427_fba_	_2015	5.xlsi	m	
	Website:	www.twp.pennsauken.nj.us						
	Phone Number:		(856) 665-1000					
	Mailing Address:		5605 North Cresce	nt Boulevard				
Email the UFB if no	t using Outlook	Municipality	Pennsauken	State:	NJ	Zip:	08110	
	Mayor						•	
First Name	Middle Name	Last Name	Term Expires	<b>Business En</b>	nail			
Ricardo	V.	Taylor	12/31/2016	rtaylor@twp.pe	ennsuake	en.nj.u	<u>IS</u>	
	Chief Administr	ative Officer	_					
Edward	Ρ.	Grochowski		egrochowski@	twp.peni	nsuake	en.nj.us	
	<b>Chief Financial</b>	Officer	_					
Ronald	S.	Crane		rcrane@twp.pe	ennsuake	<u>en.nj.u</u>	<u>IS</u>	
	Municipal Clerk		_					
Eugene		Padalino						
	Governing Body	y Members	_					
First Name	Middle Name	Last Name	Term Expires	Business En	nail			
John	J.	Figueroa	12/31/2015	j.figueroa@twp	.pennsu	laken.r	nj.us	
John	F.	Kneib	12/31/2015	j.kneib@twp.pe	ennsuak	en.nj.u	<u>is</u>	
Jack	G.	Killion	12/31/2017	j.killion@twp.pe	ennsuak	<u>en.nj.ι</u>	<u>us</u>	
Elizabeth	W.	McBride	12/31/2017	b.mcbride@twp	p.pennsı	<u>uaken.</u>	.nj.us	

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

			<u>y taxes</u>				
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	<u>Tax Levy</u>	<b>Total Levy</b>	Taxpayer Impact			
Municipal Purpose Tax	1.451	\$22,147,067.10	26.10%	\$1,295.74	Municipal Purpose Tax	ACTUAL	\$22,137,468.68
Municipal Library	0.054	\$827,770.51	0.98%	\$48.22	Municipal Library	ACTUAL	\$832,531.32
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)	0.262	\$3,995,000.00	4.71%	\$233.97	Other Special Districts (total levies)	ACTUAL	\$3,995,000.00
Local School District	2.471	\$37,692,292.00	44.43%	\$2,206.60	Local School District	ESTIMATED	\$38,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.290	\$19,672,975.38	23.19%	\$1,151.97	County Purposes	ESTIMATED	\$20,475,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.034	\$503,379.68	0.59%	\$30.36	County Open Space	ESTIMATED	\$525,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	5.562	\$84,838,484.67	100.00%	\$4,966.87	Total ESTIMATED amount to be raised b	y taxes	\$85,965,000.00
Total Taxable Valuation as of	October 1, 2014	\$2,345,766,571.00			Revenue Anticipated, Excluding Tax Levy	/	15,030,000.00
(To be used to calculate the current year tax rat	te)				Budget Appropriations, before Reserve fo	r Uncollected Taxes	35,510,000.00
Current Year Average Residential Ass	sassmant	\$89,300.00					
6	sessment	\$89,300.00			Total Non-Municipal Tax Levy		\$62,995,000.00
č		\$89,500.00			Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before R	UT	
č	=	ear to Current Year Co	omparison			UT	\$83,475,000.00
U U	=	· · · · · · · · · · · · · · · · · · ·	omparison		Amount to be Raised by Taxes - Before R	UT	\$83,475,000.00 \$2,490,000.00
	Prior Y	ear to Current Year Co			Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)	UT	\$62,995,000.00 \$83,475,000.00 \$2,490,000.00 \$85,965,000.00
č	= <u>Prior Ya</u> <u>Comparison</u>	ear to Current Year Co - Municipal Purposes	Tax Rate	1	Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes		\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
č	= <u>Prior Yo</u> <u>Comparison</u> Prior Year	ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT)		\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
J	= <u>Prior Ya</u> <u>Comparison</u>	ear to Current Year Co - Municipal Purposes	Tax Rate	]	Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
	<u>Prior Ya</u> <u>Comparison</u> Prior Year 1.451	ear to Current Year Co - Municipal Purposes Current Year 1.451	Tax Rate % Change (+/-) 0.00%	]	Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection %	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
	= <u>Prior Yo</u> <u>Comparison</u> Prior Year 1.451 <u>Comparison</u>	ear to Current Year Co - Municipal Purposes Current Year 1.451 - Municipal Purposes	Tax Rate           % Change (+/-)           0.00%           Tax Levy		Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
	= <u>Prior Yo</u> <u>Comparison</u> Prior Year <u>Comparison</u> Prior Year	ear to Current Year Contract Contract Purposes Current Year 1.451 - Municipal Purposes Current Year %	Tax Rate           % Change (+/-)           0.00%           Tax Levy           % Change (+/-)	\$ Change (+/-)	Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00
	= <u>Prior Yo</u> <u>Comparison</u> Prior Year 1.451 <u>Comparison</u>	ear to Current Year Co - Municipal Purposes Current Year 1.451 - Municipal Purposes	Tax Rate           % Change (+/-)           0.00%           Tax Levy		<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate R If % used exceeds the actual collection % reference the statutory exception used</li> <li>Tax Collections - ACTUAL as of Prior</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00 97.10%
	= <u>Prior Year</u> Prior Year 1.451 <u>Comparison</u> Prior Year \$22,147,067.10	ear to Current Year Co - Municipal Purposes Current Year 1.451 - Municipal Purposes Current Year \$22,137,468.68	Tax Rate           % Change (+/-)           0.00%           Tax Levy           6 Change (+/-)           -0.04%	(\$9,598.42)	<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RI If % used exceeds the actual collection % reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2014</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00 97.10% 82,547,014.32
	Prior Year Comparison Prior Year 1.451 Comparison Prior Year \$22,147,067.10 Comparison - Impact	ear to Current Year Constraints of the second secon	Tax Rate         % Change (+/-)         0.00%         Tax Levy         6 Change (+/-)         -0.04%         ax Payment (Mun	(\$9,598.42) icipal Purposes Onl	<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RI If % used exceeds the actual collection % reference the statutory exception used</li> <li>Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2014 Total Tax Levy, CY 2014</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00 97.10% 82,547,014.32 84,949,378.75
	Prior Year Comparison Prior Year 1.451 Comparison Prior Year \$22,147,067.10 Comparison - Impact Prior Year	ear to Current Year Contract Year Contract Year Contract Year 1.451  - Municipal Purposes Current Year % \$22,137,468.68  On Avg. Residential Ta Current Year %	Tax Rate           % Change (+/-)           0.00%           Tax Levy           6 Change (+/-)           -0.04%           x Payment (Munition Change (+/-)           6 Change (+/-)	(\$9,598.42) icipal Purposes Onl \$ Change (+/-)	<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RI If % used exceeds the actual collection % reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2014</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00 97.10% 82,547,014.32 84,949,378.75
	Prior Year Comparison Prior Year 1.451 Comparison Prior Year \$22,147,067.10 Comparison - Impact	ear to Current Year Constraints of the second secon	Tax Rate         % Change (+/-)         0.00%         Tax Levy         6 Change (+/-)         -0.04%         ax Payment (Mun	(\$9,598.42) icipal Purposes Onl	<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RI</li> <li>If % used exceeds the actual collection % reference the statutory exception used</li> <li>Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2014 Total Tax Levy, CY 2014</li> <li>% of Taxes Collected, CY 2014</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00
	Prior Year Comparison Prior Year 1.451 Comparison Prior Year \$22,147,067.10 Comparison - Impact Prior Year	ear to Current Year Contract Year Contract Year Contract Year 1.451  - Municipal Purposes Current Year % \$22,137,468.68  On Avg. Residential Ta Current Year %	Tax Rate           % Change (+/-)           0.00%           Tax Levy           6 Change (+/-)           -0.04%           x Payment (Munition Change (+/-)           6 Change (+/-)	(\$9,598.42) icipal Purposes Onl \$ Change (+/-)	<ul> <li>Amount to be Raised by Taxes - Before R Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RI If % used exceeds the actual collection % reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2014 Total Tax Levy, CY 2014</li> </ul>	JT	\$83,475,000.00 \$2,490,000.00 \$85,965,000.00 97.10% 82,547,014.32 84,949,378.75

#### 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	Golf Course Utility	Utility	Utility	Utility	Utility	Utility
08 Surplus	-32.45%	(\$151,340.49)	\$466,420.36	\$315,079.87	\$255,079.87		\$60,000.00					
08 Local Revenue	-0.49%	(\$17,918.66)	\$3,647,935.03	\$3,630,016.37	\$2,030,016.37		\$1,600,000.00					
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,499,150.00	\$5,499,150.00	\$5,499,150.00							
08 Uniform Construction Code Fees	0.00%	(\$4.40)	\$824,094.40	\$824,090.00	\$824,090.00							
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	-89.90%	(\$130,495.13)	\$145,158.89	\$14,663.76	\$14,663.76							
08 Other Special Items	1.85%	\$75,900.23	\$4,101,099.77	\$4,177,000.00	\$4,177,000.00							
15 Receipts from Delinquent Taxes	6.22%	\$130,500.47	\$2,099,499.53	\$2,230,000.00	\$2,230,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-1.30%	(\$291,783.64)	\$22,429,252.32	\$22,137,468.68	\$22,137,468.68							
07 Minimum Library Tax	0.58%	\$4,760.81	\$827,770.51	\$832,531.32	\$832,531.32							
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	-0.95%	(\$380,380.81)	\$40,040,380.81	\$39,660,000.00	\$38,000,000.00	\$0.00	\$1,660,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Golf Course Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	19.00	6.00	-29.79%	(\$1,043,640.00)	\$3,503,270.00	\$2,459,630.00	\$2,459,630.00								
21	Land-Use Administration	1.00	21.00	-0.24%	(\$365.00)	\$151,730.00	\$151,365.00	\$151,365.00								
22	Uniform Construction Code	7.00		2.23%	\$18,960.00	\$849,625.00	\$868,585.00	\$868,585.00								
23	Insurance			0.63%	\$45,150.00	\$7,167,505.00	\$7,212,655.00	\$7,212,655.00								
25	Public Safety	119.00	98.00	-5.95%	(\$793,273.44)	\$13,333,027.20	\$12,539,753.76	\$12,525,090.00	\$14,663.76							
26	Public Works	29.00	2.00	-5.49%	(\$70,260.00)	\$1,280,765.00	\$1,210,505.00	\$1,210,505.00								
27	Health and Human Services			-4.24%	(\$8,300.00)	\$195,800.00	\$187,500.00	\$187,500.00								
28	Parks and Recreation	8.00	54.00	-2.33%	(\$35,700.00)	\$1,534,610.00	\$1,498,910.00	\$185,360.00			\$1,313,550.00					
29	Education (including Library)			-4.72%	(\$43,972.00)	\$932,269.88	\$888,297.88	\$888,297.88								
30	Unclassified		1.00	207.51%	\$325,140.00	\$156,685.00	\$481,825.00	\$481,825.00								
31	Utilities and Bulk Purchases			-6.35%	(\$92,930.00)	\$1,464,150.00	\$1,371,220.00	\$1,371,220.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			3.51%	\$133,390.28	\$3,795,173.08	\$3,928,563.36	\$3,878,838.36			\$49,725.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									I
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	7.00	3.00	6.87%	\$36,505.31	\$531,564.69	\$568,070.00	\$568,070.00								
44	Capital			23.26%	\$25,000.00	\$107,500.00	\$132,500.00	\$110,000.00			\$22,500.00					
45	Debt			8.63%	\$248,655.00	\$2,881,965.00	\$3,130,620.00	\$3,056,395.00			\$74,225.00					
46	Deferred Charges			112.50%	\$180,000.00	\$160,000.00	\$340,000.00	\$340,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-4.23%	(\$110,000.00)	\$2,600,000.00	\$2,490,000.00	\$2,490,000.00								
55	Surplus General Budget			5.26%	\$10,000.00	\$190,000.00	\$200,000.00				\$200,000.00					
	Total	190.00	185.00	-2.88%	(\$1,175,639.85)	\$40,835,639.85	\$39,660,000.00	\$37,985,336.24	\$14,663.76	\$0.00	\$1,660,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recues at Risk	Future V. Treductions	Str.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				General Capital Fund Balance	\$63,863.10	Amount represents balance in account and will need to be replaced /made up in the 2016 Municipal Budget.
		X		Group Insurance	\$94,176.11	Increase to full yearly funding of the benefit costs related to new employees to be hired in calendar year 2015.
	X			Fire Department: Salaries & Wages	\$62,681.83	Annual sellback of unused vacation and holiday timefor FMBA 64 employees set to expire in this budget cycle.
			X	Salary Adjustment	\$320,545.00	One time contractual wage payments to employees that will not need to be funded in the 2016 Municipal Budget.
		X		Workers' Compensation	\$50,000.00	Monies transferred into Workers' Compensation Trust Fund in 2015 from 2014 Appropriation Reserves to lower required 2015 budget for this line item.
			X	Group Insurance	\$252,521.61	Projected 2016 health care cost savings due to increase in employee Chapter 78 health care contributions.
X				Interest on Investment of Deposits	\$12,885.00	Banks continue to lower rates paid on deposited funds. If this trend continues, they may stop paying altogether and/or start charging fees for their services.
	Χ			Payment od Bond Anticipation Notes and Capital Notes	\$218,000.00	Permanent funding of all outstanding Bond Anticipation Notes planned for 2016.

ASSE	SSED PROPERT	TY VALUATIONS	- EXEMPT PR	<b>OPERTY - PROPERTY</b> 7	FAX APPEAL I	DATA	
Property Tax Assess	sments - Taxable Prope	rties (October 1, 2014 Val	ue)	Property Tax Assess	sments - Exempt Prop	erties (October 1, 2014 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	282	\$24,869,000.00	1.06%	15A Public Schools	19	\$155,026,100.00	34.42%
2 Residential	11,010	\$1,542,080,900.00	65.72%	15B Other Schools	1	\$13,853,800.00	3.08%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	234	\$102,988,200.00	22.87%
4A Commercial	746	\$574,671,000.00	24.49%	15D Church and Charities	78	\$82,117,500.00	18.23%
4B Industrial	79	\$160,468,300.00	6.84%	15E Cemeteries & Graveyards	5	\$10,239,500.00	2.27%
4C Apartments	47	\$39,638,700.00	1.69%	15F Other Exempt	213	\$86,145,800.00	19.139
5A/5B Railroad	4	\$839,100.00	0.04%				
6A/6B Business Personal Property	1	\$4,038,671.00	0.17%				
Total	12,169	\$2,346,605,671.00	100.00%	Total	550	\$450,370,900.00	100.00%
	XY 1	100.000/	1				
Average Ratio (%), Assessed to True		100.00%					
Equalized Valuation, Taxable Proper	ties	\$2,346,605,671.00		Percentage of Exempt vs.			
				Non-Exempt Properties	4.32%		
Total # of property tax appeals f	filed in 2014	County Tax Board	24.00				
		State Tax Court	5.00				
Number of 2014 County Tax Board of	decisions appealed to Tax	Court	0.00				
Number of pending property tax appe	eals in State Tax Court		5.00				
Amount paid out by municipality for	tax appeals in 2014		\$149,628.91				
Prior Rudget Vear's Pay	ments in Lieu of Tax (P	ILOT) - 5 Year Exemption	ns/A hatements				
The Budget Tear Stay	# of	PILOT	<u>III III III III III III III III III II</u>	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2014 Total Tax Rate			
G Commercial/Industrial Exemption	3	\$50,718.77	\$1,724,300.00	\$95,905.57			
I Dwelling Exemption	587		\$5,064,000.00	\$281,659.68			
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	590	50,718.77	6,788,300.00	377,565.25			
1	I	,	Sheet UFB-5				

## ASSESSED DOODEDTV VALUATIONS EVEMDT DOODEDTV DOODEDTV TAV ADDEAL DATA

								US		BUDGET SECTI	ON								
Prior Budget Ye	ar's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Yea	r's Payments in Lie	eu of Tax (PILOT	') - Long Term Ta	x Exemptions	Prior Budget Y	ear's Payments in Lie	u of Tax (PILOT	) - Long Term Tax	Exemptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	f Tax (PILOT) - Long Term Tax Exemptions	
Project Name	Type of Project (use drop-down for data entry)	PII OT Billing	Accessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PII OT Billing	Accessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PII OT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rat
Twin Rinks	Other	\$32,489,60	\$2,987,700,00	\$166,175,87	Hune	for data chu y)	TILOT Dining	rissessed value	2014 Iotai Tax Rate	Hank	ior data chiry)	TILOT Dining	rissessed value	2014 Total Tax Rate	Hume	Tor data chiry)	T ILOT Dining	rissessed value	2014 10141 142 144
Crossroads	Other	\$253,968,15			-														
Sycamore Ridge	Aff. Housing	\$255,350,53		\$513,556,15						-			1						
Maple Commons	Aff. Housing	\$209,753.02	\$4,423,100,00	\$246.012.82						-									
The Maples	Aff. Housing	\$109,928.32	\$6,285,300.00	\$349,588,39															
								-											
Total Long Term Exemptions -	Column Total	861,489.62	24,828,700.00	1,380,972.29	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exempt	ions - GRAND TOTAL	\$861,489.62	\$24,828,700.00	\$1,380,972.29
192						•	•		Sh	eet 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		5.00	125,320.18	\$82,515.00		\$9,835.79	\$26,025.75	\$6,943.64
Supervisory Staff (Department Heads & Managers)	18.00	6.00	2,733,553.42	\$1,950,519.00	\$63,790.54	\$234,550.20	\$332,168.91	\$152,524.77
Police Officers (Including Superior Officers)	80.00	6.00	11,965,848.95	\$7,842,039.16	\$542,260.84	\$1,907,183.92	\$1,533,470.66	\$140,894.37
Fire Fighters (Including Superior Officers)	18.00	4.00	2,335,928.92	\$1,444,979.81	\$151,625.19	\$351,419.09	\$349,993.96	\$37,910.87
All Other Union Employees not listed above	60.00	23.00	5,072,901.17	\$3,161,825.73	\$212,378.92	\$376,889.63	\$1,048,992.23	\$272,814.66
All Other Non-Union Employees not listed above	14.00	141.00	1,916,601.94	\$1,398,680.53	\$38,355.28	\$114,983.03	\$248,054.56	\$116,528.54
Totals	190.00	185.00	24,150,154.57	\$15,880,559.23	\$1,008,410.77	\$2,994,861.66	\$3,538,706.07	\$727,616.85

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

YES

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	
	<b>Covered Members</b>	Estimate per	<b>Total Current</b>
	(Medical & Rx)	Employee	Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	31.00	\$10,489.32	\$325,168.92
Parent & Child	20.00	\$18,646.20	\$372,924.00
Employee & Spouse (or Partner)			\$0.00
Family	126.00	\$26,422.08	\$3,329,182.08
Employee Cost Sharing Contribution (enter as negative - )			(\$514,594.68)
Subtotal	177.00	\$55,557.60	\$3,512,680.32
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	1	\$26,422.08	\$26,422.08
Employee Cost Sharing Contribution (enter as negative - )			(\$396.33)
Subtotal	1.00	\$26,422.08	\$26,025.75
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	27	\$9,897.72	\$267,238.44
Parent & Child	3	\$17,538.60	\$52,615.80
Employee & Spouse (or Partner)			\$0.00
Family	91	\$25,314.48	\$2,303,617.68
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	121.00	\$52,750.80	\$2,623,471.92
GRAND TOTAL	299.00	\$134,730.48	\$6,162,177.99

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)

	(check applicable i									
	Gross Days of		Approved		Individual					
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment					
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement					
Firefighter's Mutual Benevolent Association Lodge										
Number 64 (13)	139.75	\$82,975.08	Х							
Firefighter's Mutual Benevolent Association Lodge										
Number 64 (4)	28.00	\$21,297.92	Х							
American Federation of State, County and Municipal										
Employees (59)	753.67	\$178,921.24	Х							
Fraternal Order of PoliceGarden State Lodge										
Number 3 (63)	833.25	\$291,876.30	Х							
Superior Officer's Association (16)	737.00	\$350,603.55	X							
	101.00	\$000,000.00	X							
John J. Coffey, Chief of Police	135.38	\$89,475.62			Х					
Joseph V. Palumbo, Fire Chief	35.12	\$16,610.89			Х					
Pennsauken Township Non-Union Employees (34)	770.50	\$254,528.50		X						
		¢_0 ;;0_0.00								
Totals	<b>3</b> 432.67	\$1,286,289.10								
Total Funds Reserved										
Total Funds Ap	propriated in 2015	\$371,397.87								

UFB-9 Accumulated Absence Liability

	<b>USER FRIENI</b>	DLY BUDGET SI	ECTION - OUT	<b>STANDING DEBT; PER CA</b>	APITA AND B	UDGET IMPAC	CT	
	Gross		Net		Current Year	2016	2017	All Additional Futur
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,005,000.00	\$17,005,000.00	\$0.00	Utility Fund - Principal	\$40,000.00	\$40,000.00	\$60,000.00	\$405,000.0
Regional School Debt		. , ,	\$0.00	Utility Fund - Interest	\$34,225.00	\$32,170.00	\$30,300.00	\$77,140.0
				Bond Anticipation Notes - Principal	\$218,000.00		\$218,000.00	\$7,663,500.0
Utility Fund Debt				Bond Anticipation Notes - Interest	\$103,745.66		\$98,518.75	\$1,731,825.0
Golf Course	\$1,532,500.00	\$1,532,500.00	\$0.00	Bonds - Principal	\$2,015,000.00	\$2,085,000.00	\$1,565,000.00	\$14,015,000.0
0			\$0.00	Bonds - Interest	\$682,395.00	\$610,793.76	\$536,543.76	\$2,307,362.5
0			\$0.00	Loans & Other Debt - Principal	\$340,000.00	\$340,000.00	\$340,000.00	\$520,000.0
0			\$0.00	Loans & Other Debt - Interest	\$37,254.34	\$33,055.00	\$28,805.00	\$44,860.0
0			\$0.00					
0			\$0.00	Total	\$3,470,620.00	\$3,460,262.51	\$2,877,167.51	\$26,764,687.5
<u>Municipal Purposes</u>								
Debt Authorized	\$158,625.00		\$158,625.00	Total Principal	\$2,613,000.00	\$2,683,000.00	\$2,183,000.00	\$22,603,500.0
Notes Outstanding	\$8,317,500.00		\$8,317,500.00	Total Interest	\$857,620.00	\$777,262.51	\$694,167.51	\$4,161,187.5
Bonds Outstanding	\$19,680,000.00		\$19,680,000.00	% of Total Current Year Budget	8.75%			
Loans and Other Debt			\$0.00					
				Description		Debt Not List	ted Above	
Total (Current Year)	\$46,693,625.00	\$18,537,500.00	\$28,156,125.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	35,737			Total Other				
Per Capita Gross Debt	\$1,306.59			Bond Rating	Moody's	Standard & Poors	Fitch	l
Per Capita Net Debt	\$787.87			Rating	<u></u>	A1		
=	<i><i><i>ϕiϕ</i></i></i>			Year of Last Rating		2013		
3 Yr. Average Property Valuation		\$2,471,227,084.33				2013		l
	=			Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property	1.14%							
				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

### **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

Pennasuken Sewerage Authority
MerchantvillePennasuken Water Commission
Pennasuken Solid Waste Collection District

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

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

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