

State of New Jersey Local Government Services

Year:	2017	Municipal User	Friendly B	udget				
MUNICIPALITY:	0427 Pennsauken Townsh	nip - County of Camden		•			Adopted	•
Municode:			Filename:	0427_fba_	_201	7.xls	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	Business Em	nail			
Elizabeth	W.	McBride	12/31/2017	b.mcbride@twp	penns	uaken.	.nj.us	
	Chief Administr	ative Officer	_					
John	F.	Kneib		j.kneib@twp.pe	nnsual	ken.nj.ι	<u>ıs</u>	
	Chief Financial	Officer	_					
Ronald	S.	Crane		rcrane@twp.pe	nnsauk	ken.nj.υ	<u>IS</u>	
	Municipal Clerk							
Eugene		Padalino		gpadalino@twp	penns	uaken.	<u>nj.us</u>	
	Registered Mun	icipal Accountant	_	•				
Scott		Barron		sbarron@bowm	nanllp.c	om_		
	Governing Body	y Members	_					
First Name	Middle Name	Last Name	Term Expires	Business Em	nail			
Jack	G.	Killion	12/31/2017	j.killion@twp.pe	ennsual	ken.nj.ı	<u>us</u>	
William		Orth	12/31/2017	worth@twp.pen	nsuake	en.nj.us	<u>S</u>	
John	J.	Figueroa	12/31/2018	j.figueroa@twp.	<u>.pennsı</u>	uaken.ı	nj.us	
Ricardo	V.	Taylor	12/31/2019	rtaylor@twp.per	nnsuak	en.nj.u	<u>IS</u>	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Proper	ty Toy Lovice All a	ontities levving propert	w toyog		Current Year 2017 Bu	daget	
2010 Calendar Tear Troper	Calendar Year	Calendar Year	<u>% of</u>	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>I uacs</u>	Actual Estimateu	<u>rax Levy</u>
Municipal Purpose Tax	0.941	\$22,085,977.89	25.27%	\$1,317.40	Municipal Purpose Tax	ACTUAL	\$22,011,180.88
Municipal Library	0.034	\$814,022.11	0.93%	\$47.60	Municipal Library	ACTUAL	\$828,819.12
Municipal Open Space	0.00	ψ01 i,022i11	0.00%	\$0.00	Municipal Open Space	110101111	Ψ020,017.112
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.173	\$4,060,000.00	4.65%	\$242.20	Other Special Districts (total levies)	ACTUAL	\$4,130,000.00
Local School District	1.697	\$39,833,823.00	45.58%	\$2,375.80	Local School District	ESTIMATED	\$41,000,000.00
Regional School District		, , ,	0.00%	\$0.00	Regional School District		, , , ,
County Purposes	0.858	\$20,109,247.20	23.01%	\$1,201.20	County Purposes	ESTIMATED	\$20,595,000.00
County Library			0.00%	\$0.00	County Library		·
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$495,321.21	0.57%	\$30.80	County Open Space	ESTIMATED	\$500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.725	\$87,398,391.41	100.00%	\$5,215.00	Total ESTIMATED amount to be raised by ta	VAS.	\$89,065,000.00
Total (Calcindar Tear 2010 Budget)	3.123	ψ07,370,371.41	100.0070	ψ3,213.00	Total Estimate Estimate amount to be faised by ta	ACS	ψον,σου,σοσ.σο
Total Taxable Valuation as of	October 1, 2016	\$2,350,051,566.00			Davanua Anticinated Evaluding Toy Law		14,860,000.00
(To be used to calculate the current year tax rate		\$2,330,031,300.00			Revenue Anticipated, Excluding Tax Levy	11 . 175	
•		¢1.40.000.00			Budget Appropriations, before Reserve for Ur	icollected Taxes	34,975,000.00
Current Year Average Residential Asse	essment	\$140,000.00			Total Non-Municipal Tax Levy		\$66,225,000.00
	D 1 37				Amount to be Raised by Taxes - Before RUT		\$86,340,000.00
	Prior Y	ear to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)		\$2,725,000.00
					Total Amount to be Raised by Taxes		\$89,065,000.00
		- Municipal Purposes		-			
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT	_	96.94%
	0.941	0.937	-0.43%			·	
					If % used exceeds the actual collection % ther	1	
	Comparison	- Municipal Purposes	Tax Levy		reference the statutory exception used		
	Prior Year C	Current Year %	6 Change (+/-)	\$ Change (+/-)	• •		
	\$22,085,977.89	\$22,011,180.88	-0.34%		Tax Collections - ACTUAL as of Prior Yea	ar	
	Ψ22,003,711.07	Ψ22,011,100.00	0.5470	(ψ/+,///.01)	Total Tax Revenue, Collections CY 2016	<u>ar</u>	85,279,951.27
	Comparison - Impact	on Avg. Residential Ta	ax Payment (Mur	icipal Purnoses Onl		-	87,601,004.42
-			6 Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016		97.35%
	\$1,317.40	\$1,311.80	-0.43%	U , ,		=	21.3370
	, -, 0	+ - , 	3	(+2.30)	Delinquent Taxes - December 31, 2016	1	\$2,308,964.44
				Sheet UFB-1		_	

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	-63.57%	(\$410,000.00)	\$645,000.00	\$235,000.00	\$200,000.00		\$35,000.00					
08 Local Revenue	-0.76%	(\$32,239.85)	\$4,263,539.85	\$4,231,300.00	\$2,591,300.00		\$1,640,000.00					
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	-0.54%	(\$4,206.40)	\$784,206.40	\$780,000.00	\$780,000.00							
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	-67.53%	(\$61,453.53)	\$90,995.76	\$29,542.23	\$29,542.23							
08 Other Special Items	-14.26%	(\$607,163.29)	\$4,257,171.06	\$3,650,007.77	\$3,650,007.77							
15 Receipts from Delinquent Taxes	-5.41%	(\$120,681.67)	\$2,230,681.67	\$2,110,000.00	\$2,110,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-2.50%	(\$564,914.42)	\$22,576,095.30	\$22,011,180.88	\$22,011,180.88							
07 Minimum Library Tax	1.82%	\$14,797.01	\$814,022.11	\$828,819.12	\$828,819.12							
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	-4.34%	(\$1,785,862.15)	\$41,160,862.15	\$39,375,000.00	\$37,700,000.00	\$0.00	\$1,675,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0

Sheet UFB-2

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

FCOA		Budgeted Full-Time	Part-Time	Current v. Prior Year	Year	for Service Type (Prior Year)	Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Golf Course Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	21.00	7.00	5.97%	\$151,060.00	\$2,531,135.00	\$2,682,195.00	\$2,682,195.00								
21	Land-Use Administration	1.00	15.00	4.28%	\$6,300.00	\$147,225.00	\$153,525.00	\$153,525.00								
22	Uniform Construction Code	8.00		11.72%	\$107,100.00	\$913,605.00	\$1,020,705.00	\$1,020,705.00								
23	Insurance			-22.09%	(\$1,764,312.00)		\$6,223,985.00	\$6,223,985.00								
25	Public Safety	116.00	101.00	0.26%	\$33,155.07	, , , , , , , , , ,	\$12,604,942.23	\$12,575,400.00	\$29,542.23							
26	Public Works	30.00	3.00	9.20%	\$110,875.00	1 / /	\$1,316,530.00	\$1,316,530.00								
27	Health and Human Services			-46.61%	(\$91,670.00)	\$196,670.00	\$105,000.00	\$105,000.00								
28	Parks and Recreation	9.00	65.00	-4.31%	(\$67,630.00)	\$1,570,650.00	\$1,503,020.00	\$209,795.00			\$1,293,225.00					
29	Education (including Library)			1.77%	\$15,702.12	\$888,297.88	\$904,000.00	\$904,000.00								
30	Unclassified		1.00	56.69%	\$89,780.00	\$158,380.00	\$248,160.00	\$248,160.00								
31	Utilities and Bulk Purchases			-5.08%	(\$67,625.00)	\$1,332,005.00	\$1,264,380.00	\$1,264,380.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			3.04%	\$117,372.00	\$3,855,240.36	\$3,972,612.36	\$3,920,627.36			\$51,985.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	7.00	3.00	1.25%	\$6,926.40	\$553,148.60	\$560,075.00	\$560,075.00								
44	Capital			-7.14%	(\$10,000.00)	\$140,000.00	\$130,000.00	\$130,000.00								
45	Debt			17.97%	\$525,250.00	\$2,922,345.00	\$3,447,595.00	\$3,282,805.00			\$164,790.00					
46	Deferred Charges			2.43%	\$8,275.41	\$340,000.00	\$348,275.41	\$348,275.41								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.64%	\$70,000.00	\$2,655,000.00	\$2,725,000.00	\$2,725,000.00								
55	Surplus General Budget			-8.33%	(\$15,000.00)	\$180,000.00	\$165,000.00				\$165,000.00					
	Total	192.00	195.00	-1.93%	(\$774,441.00)	\$40,149,441.00	\$39,375,000.00	\$37,670,457.77	\$29,542.23	\$0.00	\$1,675,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Rish	Future V reductions	Ser.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			X	Group Insurance	\$703,778.68	Projected 2018 health care cost savings due related to 4/1/2017 conversion of 224 Employee/Retiree subscribers to new High Deductible health care plan.
X				Payments in Lieu of Taxes	\$328,637.82	Remaining budgeted portion of PILOT Revenue payment from Citgo Petroleum for Petty's Island property scheduled to expire at the end of 2017.
		X		Workers' Compensation	\$190,168.12	Monies transferred into Workers' Compensation Trust Fund in 2017 from 2016 Appropriation Reserves to lower required 2017 budget for this line item.
	X			Celebration of Public Events, Anniversaru or Holiday	\$75,000.00	Projected 2018 line item savings due to non-recurring one time appropriation in 2017 budget for Pennsauken Township 125th Anniversary expenses.
	X			Deficit in Reserve for Animal Control Fund Expenditures	\$8,275.41	Deficit a result of unforeseen one time expenses associated with the closure of Township shelter operation incurred in 2016.
		X		Police: Salaries & Wages	\$117,128.00	Increased costs in 2018 Budget for full yearly cost of 4 new Police Officers hired in July 2017.
X				Interest on Investment of Deposits	\$12,506.45	Bank interest rates for deposited funds continue to remain near record low levels putting this revenue stream at risk should they decide to discontinue paying interest.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	369	\$27,286,700.00	1.16%
2	Residential	10,991	\$1,539,397,100.00	65.48%
3A/3B	Farm			0.00%
4A	Commercial	739	\$554,549,700.00	23.59%
4B	Industrial	86	\$185,246,300.00	7.88%
4C	Apartments	47	\$39,601,100.00	1.68%
5A/5B	Railroad	4	\$839,100.00	0.04%
6A/6B	Business Personal Property	1	\$3,970,666.00	0.17%
	Total	12,237	\$2,350,890,666.00	100.00%
	Average Ratio (%), Assessed to Tr	ue Value	94.36%	
	Average Ratio (%), Assessed to Tr Equalized Valuation, Taxable Prop		94.36% \$2,491,405,962.27	
	Equalized Valuation, Taxable Prop	perties	\$2,491,405,962.27	36.00
		perties	\$2,491,405,962.27 County Tax Board	36.00
	Equalized Valuation, Taxable Prop	s filed in 2016	\$2,491,405,962.27 County Tax Board State Tax Court	36.00 17.00 2.00
	Equalized Valuation, Taxable Prop Total # of property tax appeal	s filed in 2016 d decisions appealed to Tax	\$2,491,405,962.27 County Tax Board State Tax Court	17.00
	Equalized Valuation, Taxable Prop Total # of property tax appeal Number of 2016 County Tax Board	s filed in 2016 d decisions appealed to Tax	\$2,491,405,962.27 County Tax Board State Tax Court	17.00 2.00

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

Property Tax Asses	sments - Exempt Pr	operties (October 1, 2016 Va	alue)
	# of Parcels	Assessed Value	% of Total
15A Public Schools	19	\$155,026,100.00	34.52%
15B Other Schools	1	\$13,853,800.00	3.08%
15C Public Property	284	\$108,934,700.00	24.26%
15D Church and Charities	79	\$82,424,200.00	18.35%
15E Cemeteries & Graveyards	5	\$10,239,500.00	2.28%
15F Other Exempt	183	\$78,628,500.00	17.51%
_			
Total	571	\$449,106,800.00	100.00%
	·		

Non-Exempt Properties	19.109

Percentage of Exempt vs.

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements													
		# of	PILOT		Taxes if Billed in Full									
		Parcels	Billing/Revenue	Assessed Value	2016 Total Tax Rate									
G	Commercial/Industrial Exemption	8	\$81,063.45	\$2,783,300.00	\$103,677.93									
I	Dwelling Exemption	458	\$0.00	\$2,893,200.00	\$107,771.70									
J	Dwelling Abatement													
K	New Dwelling/Conversion Exemption													
L	New Dwelling/Conversion Abatement													
N	Multiple Dwelling Exemption													
О	Multiple Dwelling Abatement													
	Total 5 Yr Exemptions/Abatements	466	81,063.45	5,676,500.00	211,449.63									

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

	Prior Budget Year's	's Payments in Lie	u of Tax (PILOT)	- Long Term Tax E	Exemptions .	Prior Budget Year's	s Payments in Lie	u of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budget Year	r's Payments in Lie	eu of Tax (PILOT)) - Long Term Tax	Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Te				xemptions
		Type of Project			Taxes if Billed		Type of Project			Taxes if Billed		Type of Project			Taxes if Billed		Type of Project			Taxes if Billed
	Project	(use drop-down			In Full	Project	(use drop-down			In Full	Project	(use drop-down			In Full	Project	(use drop-down			In Full
	Name	for data entry)	PILOT Billing	Assessed Value	2016 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2016 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2016 Total Tax Rate	Name		PILOT Billing	Assessed Value	2016 Total Tax Rate
						Twin Rinks	Other	\$35,511.13	\$5,975,600.00											
						Crossroads	Other	\$253,968.15	\$3,666,000.00	\$136,558.50										
						Sycamore Ridge	Aff. Housing	\$263,821.42	\$16,025,300.00	\$596,942.43										
						Maple Commons	Aff. Housing	\$198,821.21	\$6,872,500.00	\$256,000.63										
						The Maples	Aff. Housing	\$122,502.00	\$8,895,800.00	\$331,368.55										
																				4
																				4
																				4
																				4
																				4
																				4
																				4
	·																			
Total L	ong Term Exemptions - C	Column Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$874,623.91	\$41,435,200.00	\$1,543,461.21	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark '	X'' if Grand Total															Total Long Term Exempti	ons - GRAND TOTAL	\$874,623.91	\$41,435,200.00	\$1,543,461.21

Sheet 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	93,955.81	\$82,512.00		\$4,500.43		\$6,943.38
Supervisory Staff (Department Heads & Managers)	18.00	6.00	2,975,015.09	\$2,146,870.92	\$62,918.76	\$278,466.11	\$296,194.27	\$190,565.03
Police Officers (Including Superior Officers)	77.00	8.00	11,402,910.02	\$7,846,532.13	\$278,170.74	\$1,937,566.68	\$1,123,873.04	\$216,767.43
Fire Fighters (Including Superior Officers)	18.00	5.00	2,370,831.54	\$1,597,829.00	\$124,476.00	\$355,207.43	\$227,115.24	\$66,203.87
All Other Union Employees not listed above	62.00	30.00	5,580,346.98	\$3,377,988.67	\$203,245.74	\$478,070.93	\$1,149,824.37	\$371,217.27
All Other Non-Union Employees not listed above	17.00	141.00	2,146,442.62	\$1,617,396.61	\$29,767.52	\$131,409.34	\$219,357.24	\$148,511.91
Totals	192.00	195.00	24,569,502.06	\$16,669,129.33	\$698,578.76	\$3,185,220.92	\$3,016,364.16	\$1,000,208.89

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

	G	Current Year		D 1 77 // 0		
	Current Year # of Covered Members	Annual Cost	Total Commont	Prior Year # of	Prior Year Annual	Total Drien Wasn
	(Medical & Rx)	Estimate per Employee	Total Current Year Cost	Covered Members (Medical & Rx)	Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost	(Medical & RX)	Employee	Tear Cost	(Medical & RX)	(Average)	Cost
Single Coverage	38.00	\$9,506.74	\$361,256.12	39.00	\$12,124.68	\$472,862.52
Parent & Child	20.00	\$17,709.83	\$354,196.60	18.00	\$21,484.80	\$386,726.40
Employee & Spouse (or Partner)	13.00	\$17,895.36	\$232,639.68		, , , , , , , , , , , , , , , , , , , ,	\$0.00
Family	100.00	\$24,397.16	\$2,439,716.00	115.00	\$31,019.04	\$3,567,189.60
Employee Cost Sharing Contribution (enter as negative -)			(\$493,083.49)			(\$876,727.10)
Subtotal	171.00		\$2,894,724.91	172.00		\$3,550,051.42
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	1	\$31,019.04	\$31,019.04
Employee Cost Sharing Contribution (enter as negative -)						(\$1,085.58)
Subtotal	0.00		\$0.00	1.00		\$29,933.46
Retirees - Health Benefits - Annual Cost						
Single Coverage	27	\$9,546.93	\$257,767.11	26	\$12,124.68	\$315,241.68
Parent & Child	5	\$19,909.50	\$99,547.50	5	\$21,484.80	\$107,424.00
Employee & Spouse (or Partner)	58	\$22,395.36	\$1,298,930.88			\$0.00
Family	35	\$25,998.96	\$909,963.60	90	\$31,019.04	\$2,791,713.60
Employee Cost Sharing Contribution (enter as negative -)			(\$2,909.54)			(\$3,761.96)
Subtotal	125.00		\$2,563,299.55	121.00		\$3,210,617.32
GRAND TOTAL	296.00		\$5,458,024.46	294.00		\$6,790,602.20

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)

	Gross Days of			eck applicable	Individual
	Accumulated	Dollar Value of Compensated	Approved Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
	7.000.00	7.100011000	7 tg. comenc	G. a	7.g. 00011
irefighter's Mutual Benevolent Association Lodge					
Number 64 (13)	99.25	\$67,261.17	Х		
Firefighter's Mutual Benevolent Association Lodge					
Number 64 (4)	22.50	\$17,824.98	Х		
American Federation of State, County and Municipal					
Employees (59)	742.50	\$185,115.05	Х		
Fraternal Order of PoliceGarden State Lodge					
Number 3 (60)	1049.75	\$384,186.34	Х		
Superior Officer's Association (13)	524.75	\$262,828.86	Х		
ohn J. Coffey, Chief of Police	122.13	\$84,196.30			Х
loseph V. Palumbo, Fire Chief	55.75	\$27,161.40			Х
Pennsauken Township Non-Union Employees (34)	778.25	\$267,200.21		X	
	2004.00	#4.005.774.04			
Tot	tals 3394.88	\$1,295,774.31			
	red as of end of 2016				
Total Funds A	\$277,044.01				

UFB-9 Accumulated Absence Liability

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

	Gross		Net		Current Year	2018	2019	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_		<u> </u>						
Local School Debt	\$10,385,000.00	\$10,385,000.00	\$0.00	Utility Fund - Principal	\$125,465.00	\$130,802.00	\$136,869.00	\$1,085,864.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$39,320.56	\$36,908.95	\$29,837.52	\$107,919.29
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Golf Course	\$1,479,000.00	\$1,479,000.00	\$0.00	Bonds - Principal	\$2,419,535.00	\$2,549,198.00	\$2,618,131.00	\$21,229,136.00
0			\$0.00	Bonds - Interest	\$846,111.76	\$732,267.76	\$661,844.76	\$2,540,330.04
0			\$0.00	Loans & Other Debt - Principal	\$340,000.00	\$340,000.00	\$180,000.00	
0			\$0.00	Loans & Other Debt - Interest	\$17,152.22	\$10,400.00	\$3,600.00	
0			\$0.00	_				
0			\$0.00	Total	\$3,787,584.54	\$3,799,576.71	\$3,630,282.28	\$24,963,249.33
Municipal Purposes								
Debt Authorized	\$3,450.00		\$3,450.00	Total Principal	\$2,885,000.00	\$3,020,000.00	\$2,935,000.00	\$22,315,000.00
Notes Outstanding			\$0.00	Total Interest	\$902,584.54	\$779,576.71	\$695,282.28	\$2,648,249.33
Bonds Outstanding	\$28,816,000.00		\$28,816,000.00	% of Total Current Year Budget	9.62%			
Loans and Other Debt			\$0.00	<u> </u>		•		
_		·		Description	Debt Not Listed Above			
Total (Current Year)	\$40,683,450.00	\$11,864,000.00	\$28,819,450.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	35,737			Total Other				
_								
Per Capita Gross Debt	\$1,138.41			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$806.43			Rating		A1		
				Year of Last Rating		2016		
3 Yr. Average Property Valuation		\$2,472,051,922.00						
	=			 Mark ''X'' if Municipality has i	no bond rating			
Net Debt as % of 3 Year Avg Property Valuation 1.17%				v B				
	=	1.1770		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

Pennasuken Sewerage Authority

Merchantville--Pennasuken Water Commission

Pennasuken Solid Waste Collection District

USER FRIENDLY BUDGET SECTION - Notes

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