



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Thomas		Barbera	12/31/2018	tbarbera@laurelsprings-nj.com

Chief Administrative Officer

Ken		Cheeseman		kcheeseman@laurelsprings-nj.com
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Chief Financial Officer

Dean		Ciminera		dciminera@voorheesnj.com
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Municipal Clerk

Dawn		Amadio		dawn@laurelsprings-nj.com
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Registered Municipal Accountant

Kirk		Applegate		kapplegate@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Redstreak	12/31/2018	jredstreak@laurelsprings-nj.com
Susan		DiGregorio	12/31/2018	sdigregorio@laurelsprings-nj.com
Kendra		Mochel	12/31/2016	kmochel@laurelsprings-nj.com
Eugene		Letts	12/31/2016	gletts@laurelsprings-nj.com
Richard		McCunney	12/31/2017	rmccunney@laurelsprings-nj.com
Joseph		Cruz	12/31/2017	jcruz@laurelsprings-nj.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	2.309	\$1,799,600.00	31.49%	\$2,508.42	Municipal Purpose Tax	ACTUAL	\$1,833,700.00
Municipal Library			0.00%	\$0.00	Municipal Library		
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	3.727	\$2,904,716.00	50.82%	\$4,048.89	Local School District	ACTUAL	\$2,997,642.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.195	\$930,861.56	16.29%	\$1,298.21	County Purposes	ESTIMATED	\$1,022,358.00
County Library	0.074	\$57,355.11	1.00%	\$80.39	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$23,121.36	0.40%	\$32.59	County Open Space	ESTIMATED	\$25,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	7.335	\$5,715,654.03	100.00%	\$7,968.50	Total ESTIMATED amount to be raised by taxes		\$5,878,700.00
Total Taxable Valuation as of October 1, 2015 <u>\$77,578,374.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,023,300.00</u>		
Current Year Average Residential Assessment <u>\$108,636.65</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,590,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$4,045,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$5,611,700.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$267,000.00</u>		
2.309	2.364	2.38%			Total Amount to be Raised by Taxes <u>\$5,878,700.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.46%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,799,600.00	\$1,833,700.00	1.89%	\$34,100.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>5,589,872.48</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>5,729,696.69</u>		
\$2,508.42	\$2,568.17	2.38%	\$59.75		% of Taxes Collected, CY 2015 <u>97.56%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 <u>\$145,266.33</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	60.39%	\$117,848.00	\$195,152.00	\$313,000.00	\$299,000.00		\$14,000.00					
08	Local Revenue	-15.95%	(\$49,094.75)	\$307,894.75	\$258,800.00	\$107,800.00		\$151,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$318,210.00	\$318,210.00	\$318,210.00							
08	Uniform Construction Code Fees	-17.32%	(\$2,723.00)	\$15,723.00	\$13,000.00	\$13,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-10.80%	(\$6,400.36)	\$59,279.36	\$52,879.00	\$52,879.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-50.49%	(\$58,249.37)	\$115,372.08	\$57,122.71	\$57,122.71							
08	Other Special Items	-18.47%	(\$12,458.21)	\$67,458.21	\$55,000.00	\$55,000.00							
15	Receipts from Delinquent Taxes	8.15%	\$9,069.84	\$111,218.45	\$120,288.29	\$120,288.29							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.01%	(\$117,151.48)	\$1,950,851.48	\$1,833,700.00	\$1,833,700.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-3.79%	(\$119,159.33)	\$3,141,159.33	\$3,022,000.00	\$2,857,000.00	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	0.00	8.00	15.15%	\$33,500.00	\$221,100.00	\$254,600.00									
21	Land-Use Administration	0.00	3.00	37.50%	\$4,200.00	\$11,200.00	\$15,400.00									
22	Uniform Construction Code		1.00	-63.58%	(\$9,600.00)	\$15,100.00	\$5,500.00									
23	Insurance			-1.35%	(\$4,000.00)	\$296,000.00	\$292,000.00									
25	Public Safety	7.00	7.00	1.36%	\$9,310.64	\$684,389.36	\$693,700.00	\$82,400.00								
26	Public Works	0.00	11.00	103.67%	\$159,939.99	\$154,282.72	\$314,222.71	\$154,600.00	\$2,122.71	\$157,500.00						
27	Health and Human Services	0.00	2.00	4.38%	\$1,600.00	\$36,500.00	\$38,100.00	\$8,100.00	\$30,000.00							
28	Parks and Recreation	0.00	2.00	-88.93%	(\$45,800.00)	\$51,500.00	\$5,700.00									
29	Education (including Library)			#DIV/0!	\$47,952.00	\$47,952.00	\$47,952.00									
30	Unclassified			-73.12%	(\$48,952.00)	\$66,952.00	\$18,000.00									
31	Utilities and Bulk Purchases			3.09%	\$4,200.00	\$135,800.00	\$140,000.00									
32	Landfill / Solid Waste Disposal			0.15%	\$100.00	\$65,500.00	\$65,600.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-6.40%	(\$14,000.00)	\$218,800.00	\$204,800.00			\$2,500.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services		5.00	3.15%	\$5,803.10	\$184,375.90	\$190,179.00									
43	Court and Public Defender		2.00	-9.41%	(\$2,700.00)	\$28,700.00	\$26,000.00									
44	Capital			6.67%	\$1,000.00	\$15,000.00	\$16,000.00			\$1,000.00						
45	Debt			38.95%	\$117,244.24	\$301,002.05	\$418,246.29			\$4,000.00						
46	Deferred Charges			80.00%	\$4,000.00	\$5,000.00	\$9,000.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-4.47%	(\$12,500.00)	\$279,500.00	\$267,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	7.00	41.00	9.07%	\$251,297.97	\$2,770,702.03	\$3,022,000.00	\$2,742,477.29	\$114,522.71	\$0.00	\$165,000.00	\$0.00	\$0.00	\$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		7.00	550.00	\$0.00	\$500.00	\$0.00	\$0.00	\$50.00
Supervisory Staff (Department Heads & Managers)		2.00	157,450.00	\$109,400.00	\$2,000.00	\$12,500.00	\$24,500.00	\$9,050.00
Police Officers (Including Superior Officers)	7.00		837,600.00	\$527,700.00	\$75,500.00	\$92,900.00	\$93,500.00	\$48,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		32.00	255,800.00	\$183,100.00	\$5,000.00	\$22,700.00	\$28,000.00	\$17,000.00
Totals	7.00	41.00	1,251,400.00	\$820,200.00	\$83,000.00	\$128,100.00	\$146,000.00	\$74,100.00

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

	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	3.00	\$11,247.24	\$33,741.72	3.00	\$10,851.84	\$32,555.52
Parent & Child	1.00	\$20,132.64	\$20,132.64	1.00	\$18,339.60	\$18,339.60
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	4.00	\$31,378.80	\$125,515.20	4.00	\$29,191.44	\$116,765.76
Employee Cost Sharing Contribution (enter as negative -)			(\$37,000.00)			(\$34,117.22)
Subtotal	8.00		\$142,389.56	8.00		\$133,543.66
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	8.00		\$142,389.56	8.00		\$133,543.66

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,052,000.00	\$2,052,000.00	\$0.00	Utility Fund - Principal	\$3,000.00	\$3,000.00	\$3,000.00	\$24,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,000.00	\$700.00	\$700.00	\$3,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$33,630.00	\$33,630.00	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$323,000.00	\$342,000.00	\$351,000.00	\$1,691,000.00
0			\$0.00	Bonds - Interest	\$91,246.29	\$80,000.00	\$69,000.00	\$206,000.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$418,246.29	\$425,700.00	\$423,700.00	\$1,924,000.00
<u>Municipal Purposes</u>								
Debt Authorized	\$990.00	\$0.00	\$990.00	Total Principal	\$326,000.00	\$345,000.00	\$354,000.00	\$1,715,000.00
Notes Outstanding			\$0.00	Total Interest	\$92,246.29	\$80,700.00	\$69,700.00	\$209,000.00
Bonds Outstanding	\$2,705,350.00	\$83,157.17	\$2,622,192.83	% of Total Current Year Budget	13.84%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$4,791,970.00	\$2,168,787.17	\$2,623,182.83	Description	Debt Not Listed Above			
Population (2010 census)	1,908			Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$2,511.51			Total Guarantees - Other				
Per Capita Net Debt	\$1,374.83			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$116,284,043.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.26%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	A1			
				Year of Last Rating	2015			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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