



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0335 Tabernacle Township - County of Burlington Introduced ▼

Municode: **Filename:** 335_fbi_2017.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
Stephen		Lee, IV	12/31/2019	sleev@townshipoftabernacle-nj.gov

Chief Administrative Officer

Douglas	A	Cramer		twpadm@townshipoftabernacle-nj.gov
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Chief Financial Officer

Terry		Henry		tabernaclecfo@townshipoftabernacle-nj.gov
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Municipal Clerk

La Shawn		Barber		lastwpclerk@townshipoftabernacle-nj.gov
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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
Joseph		Yates	12/31/2019	jyates@townshipoftabernacle-nj.gov
Kimberly	A	Brown	12/31/2017	kbrown@townshipoftabernacle-nj.gov
Joseph		Barton	12/31/2018	jbarton@townshipoftabernacle-nj.gov
Richard		Franzen	12/31/2018	rfranzen@townshipoftabernacle-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.402	\$2,654,284.00	14.47%	\$1,062.69	Municipal Purpose Tax	ACTUAL	\$2,784,180.00
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	1.229	\$8,103,180.00	44.18%	\$3,248.86	Local School District	ACTUAL	\$8,229,400.00
Regional School District	0.720	\$4,746,783.00	25.88%	\$1,903.32	Regional School District	ACTUAL	\$4,892,520.00
County Purposes	0.355	\$2,340,116.59	12.76%	\$938.44	County Purposes	ESTIMATED	\$2,464,461.25
County Library	0.033	\$217,677.00	1.19%	\$87.24	County Library	ESTIMATED	\$220,471.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$278,606.74	1.52%	\$111.03	County Open Space	ESTIMATED	\$279,714.75
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.781	\$18,340,647.33	100.00%	\$7,351.57	Total ESTIMATED amount to be raised by taxes		\$18,870,747.00
Total Taxable Valuation as of <u>October 1, 2016</u> <u>\$660,078,492.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,490,961.00</u>		
Current Year Average Residential Assessment <u>\$264,350.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,146,205.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$16,086,567.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$18,741,811.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$130,216.99</u>		
	0.402	0.422	4.98%		Total Amount to be Raised by Taxes <u>\$18,872,027.99</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.31%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$2,654,284.00	\$2,784,180.00	4.89%	\$129,896.00	<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 2016 <u>18,333,217.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2016 <u>18,377,883.00</u>		
	\$1,062.69	\$1,115.56	4.98%	\$52.87	% of Taxes Collected, CY 2016 <u>99.76%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$4,890.00</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	10.89%	\$66,000.00	\$606,101.00	\$672,101.00	\$672,101.00							
08	Local Revenue	-28.42%	(\$46,257.00)	\$162,744.00	\$116,487.00	\$116,487.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$630,161.00	\$630,161.00	\$630,161.00							
08	Uniform Construction Code Fees	-10.07%	(\$6,721.00)	\$66,721.00	\$60,000.00	\$60,000.00							
	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	-89.61%	(\$105,316.00)	\$117,528.00	\$12,212.00	\$12,212.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.55%	\$15,329.00	\$2,770,132.00	\$2,785,461.00	\$2,785,461.00							
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	-1.77%	(\$76,965.00)	\$4,353,387.00	\$4,276,422.00	\$4,276,422.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		4.57%	\$26,293.00	\$574,775.00	\$601,068.00	\$601,068.00									
21	Land-Use Administration		7.34%	\$1,358.00	\$18,512.00	\$19,870.00	\$19,870.00									
22	Uniform Construction Code		-1.68%	(\$3,099.00)	\$184,479.00	\$181,380.00	\$181,380.00									
23	Insurance		19.65%	\$90,896.00	\$462,604.00	\$553,500.00	\$553,500.00									
25	Public Safety		21.46%	\$45,712.00	\$213,054.00	\$258,766.00	\$258,766.00									
26	Public Works		2.51%	\$31,214.00	\$1,243,342.00	\$1,274,556.00	\$1,274,556.00									
27	Health and Human Services		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
28	Parks and Recreation		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		-89.25%	(\$126,763.00)	\$142,028.00	\$15,265.00	\$15,265.00									
31	Utilities and Bulk Purchases		4.39%	\$5,000.00	\$114,000.00	\$119,000.00	\$119,000.00									
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00									
35	Contingency		67.35%	\$12,073.00	\$17,927.00	\$30,000.00	\$30,000.00									
36	Statutory Expenditures		-8.08%	(\$14,616.00)	\$180,847.00	\$166,231.00	\$166,231.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		0.47%	\$409.00	\$86,511.00	\$86,920.00	\$86,920.00									
44	Capital		25.00%	\$15,000.00	\$60,000.00	\$75,000.00	\$75,000.00									
45	Debt		2.55%	\$17,476.00	\$686,029.00	\$703,505.00	\$703,505.00									
46	Deferred Charges		-22.02%	(\$11,335.00)	\$51,479.00	\$40,144.00	\$40,144.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		1.75%	\$2,243.00	\$127,974.00	\$130,217.00	\$130,217.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	2.20%	\$91,861.00	\$4,184,561.00	\$4,276,422.00	\$4,276,422.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NA			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	223	\$6,607,100.00	1.00%	15A Public Schools	9	\$54,771,200.00	60.31%
2 Residential	2,295	\$606,683,300.00	91.91%	15B Other Schools	0	\$1,422,600.00	1.57%
3A/3B Farm	265	\$21,317,800.00	3.23%	15C Public Property	121	\$15,555,400.00	17.13%
4A Commercial	60	\$24,682,400.00	3.74%	15D Church and Charities	9	\$9,287,000.00	10.23%
4B Industrial	3	\$787,800.00	0.12%	15E Cemeteries & Graveyards	4	\$356,400.00	0.39%
4C Apartments			0.00%	15F Other Exempt	31	\$9,427,300.00	10.38%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,846	\$660,078,400.00	100.00%	Total	174	\$90,819,900.00	100.00%
Average Ratio (%), Assessed to True Value				92.46%			
Equalized Valuation, Taxable Properties				\$713,906,986.81			
Total # of property tax appeals filed in 2016				County Tax Board		9.00	
				State Tax Court		0.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016							

Percentage of Exempt vs.
Non-Exempt Properties 13.76%

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 2016 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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		5.00	16,117.50	\$15,000.00				\$1,117.50
Supervisory Staff (Department Heads & Managers)	6.00	3.00	495,114.43	\$415,550.00		\$48,605.95		\$30,958.48
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	7.00	4.00	482,036.46	\$371,447.00	\$40,000.00	\$42,916.66		\$27,672.80
Totals	13.00	12.00	993,268.39	\$801,997.00	\$40,000.00	\$91,522.61	\$0.00	\$59,748.78

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	2.00	\$11,115.96	\$22,231.92	2.00	\$11,127.12	\$22,254.24
Parent & Child	1.00	\$19,897.68	\$19,897.68	1.00	\$19,917.60	\$19,917.60
Employee & Spouse (or Partner)	6.00	\$22,232.04	\$133,392.24	5.00	\$18,545.20	\$92,726.00
Family	4.00	\$31,013.64	\$124,054.56	4.00	\$31,044.72	\$124,178.88
Employee Cost Sharing Contribution (enter as negative -)			(\$40,000.00)			(\$40,000.00)
Subtotal	13.00		\$259,576.40	12.00		\$219,076.72
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			\$0.00			\$0.00
Parent & Child	1	\$19,297.56	\$19,297.56			\$0.00
Employee & Spouse (or Partner)	1	\$20,908.08	\$20,908.08	1	\$22,226.30	\$22,226.30
Family	1	\$30,366.96	\$30,366.96			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$70,572.60	1.00		\$22,226.30
GRAND TOTAL	16.00		\$330,149.00	13.00		\$241,303.02

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)?

YES
YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Salaried Employees	0.00	\$0.00			
Hourly Employees	0.00	\$0.00			
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$4,565,000.00	\$4,565,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,413,418.78	\$2,413,418.78	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$3,584,500.00		\$3,584,500.00	% of Total Current Year Budget	0.00%			
Bonds Outstanding	\$6,329,000.00	\$18,626.89	\$6,310,373.11	Description		Debt Not Listed Above		
Loans and Other Debt	\$18,197.85		\$18,197.85	Total Guarantees - Governmental				
Total (Current Year)	\$16,910,116.63	\$6,997,045.67	\$9,913,070.96	Total Guarantees - Other				
Population (2010 census)	<u>6,983</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,421.61</u>			Total Other				
Per Capita Net Debt	<u>\$1,419.60</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$706,084,934.00</u>		Rating	A1			
Net Debt as % of 3 Year Avg Property Valuation		<u>1.40%</u>		Year of Last Rating	2013			
				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
Receiving	SHAMONG TWP	TAX ASSESSMENT		1/1/2012		\$33,946.00

USER FRIENDLY BUDGET SECTION - Notes

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