



State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0324 Mount Laurel Township - County of Burlington Introduced

Municode: 0324 Filename: 0324_fbi_2017.xlsm

Website: www.mountlaurel.com

Phone Number: 856-234-0001

Mailing Address: 100 Mount Laurel Road

Email the UFB if not using Outlook

Municipality: Mount Laurel State: NJ Zip: 08054

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dennis	E.	Riley	12/31/2017	driley@mountlaurel.com

Chief Administrative Officer

Meredith Tomczyk				mtomczyk@mountlaurel.com
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Chief Financial Officer

Meredith Tomczyk				mtomczyk@mountlaurel.com
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Municipal Clerk

Meredith Tomczyk				mtomczyk@mountlaurel.com
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Registered Municipal Accountant

Robert Morrone, Bowman and Company LLP				rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dennis	E	Riley	12/31/2018	driley@mountlaurel.com
Richard		Van Noord	12/31/2018	rvannoord@mountlaurel.com
Irwin		Edelson	12/31/2020	iedelson@mountlaurel.com
Linda		Bobo	12/31/2020	lbobo@mountlaurel.com
Kurt		Folcher	12/31/2020	kfolcher@mountlaurel.com

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.342	\$19,759,569.61	12.49%	\$812.93
Municipal Library	0.036	\$2,105,383.72	1.33%	\$85.57
Municipal Open Space	0.080	\$4,610,990.64	2.92%	\$190.16
Fire Districts (avg. rate/total levies)	0.144	\$8,279,556.00	5.23%	\$342.29
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.064	\$61,305,366.00	38.76%	\$2,529.13
Regional School District	0.671	\$38,635,346.00	24.43%	\$1,594.97
County Purposes	0.364	\$20,963,333.54	13.25%	\$865.23
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.044	\$2,501,277.86	1.58%	\$104.59
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.745	\$158,160,823.37	100.00%	\$6,524.87

Total Taxable Valuation as of	October 1, 2016	\$5,764,242,792.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$237,700.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.342	0.347	1.46%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,759,569.61	\$20,002,454.78	1.23%	\$242,885.17

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$812.93	\$824.82	1.46%	\$11.88

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$20,002,454.78
Municipal Library	ACTUAL	\$2,086,268.01
Municipal Open Space	ACTUAL	\$4,611,394.23
Fire Districts (total levies)	ACTUAL	\$9,171,774.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$62,800,000.00
Regional School District	ESTIMATED	\$39,500,000.00
County Purposes	ESTIMATED	\$21,333,900.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$2,501,277.86
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$162,007,068.88
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Revenue Anticipated, Excluding Tax Levy	16,658,658.24
Budget Appropriations, before Reserve for Uncollected Taxes	35,211,259.46
Total Non-Municipal Tax Levy	\$139,918,346.09
Amount to be Raised by Taxes - Before RUT	\$158,470,947.31
Reserve for Uncollected Taxes (RUT)	\$3,531,656.77
Total Amount to be Raised by Taxes	\$162,002,604.08

% of Tax Collections used to Calculate RUT	97.82%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	158,034,048.00
Total Tax Levy, CY 2016	159,826,997.23
% of Taxes Collected, CY 2016	98.88%

Delinquent Taxes - December 31, 2016	\$1,792,949.23
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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	5.00%	\$300,000.00	\$6,000,000.00	\$6,300,000.00	\$6,300,000.00							
08	Local Revenue	2.11%	\$30,000.00	\$1,425,000.00	\$1,455,000.00	\$1,455,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,825,561.00	\$2,825,561.00	\$2,825,561.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-72.38%	(\$440,517.98)	\$608,615.22	\$168,097.24	\$168,097.24							
08	Other Special Items	1.80%	\$70,000.00	\$3,890,000.00	\$3,960,000.00	\$3,960,000.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$950,000.00	\$950,000.00	\$950,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.23%	\$242,885.17	\$19,759,569.61	\$20,002,454.78	\$20,002,454.78							
07	Minimum Library Tax	-0.91%	(\$19,115.71)	\$2,105,383.72	\$2,086,268.01	\$2,086,268.01							
54	Open Space Levy Tax	0.01%	\$403.59	\$4,610,990.64	\$4,611,394.23		\$4,611,394.23						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.43%	\$183,655.07	\$43,175,120.19	\$43,358,775.26	\$38,747,381.03	\$4,611,394.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	12.00		-15.46%	(\$397,225.00)	\$2,569,571.00	\$2,172,346.00	\$2,172,346.00								
21	Land-Use Administration	2.00		3.60%	\$5,650.00	\$157,000.00	\$162,650.00	\$162,650.00								
22	Uniform Construction Code	9.00	2.00	4.91%	\$39,000.00	\$794,000.00	\$833,000.00	\$833,000.00								
23	Insurance			20.37%	\$841,534.47	\$4,130,768.00	\$4,972,302.47	\$4,972,302.47								
25	Public Safety	89.00	32.00	4.15%	\$339,500.00	\$8,189,800.00	\$8,529,300.00	\$8,529,300.00								
26	Public Works	35.00		-3.69%	(\$162,450.00)	\$4,403,928.00	\$4,241,478.00	\$4,241,478.00								
27	Health and Human Services			0.00%	\$0.00	\$6,100.00	\$6,100.00	\$6,100.00								
28	Parks and Recreation	7.00		1.16%	\$9,000.00	\$774,000.00	\$783,000.00	\$783,000.00								
29	Education (including Library)			-0.91%	(\$19,115.71)	\$2,105,383.72	\$2,086,268.01	\$2,086,268.01								
30	Unclassified			#DIV/0!	\$0.00		\$0.00	\$0.00								
31	Utilities and Bulk Purchases			0.57%	\$10,000.00	\$1,761,500.00	\$1,771,500.00	\$1,771,500.00								
32	Landfill / Solid Waste Disposal			3.13%	\$50,000.00	\$1,600,000.00	\$1,650,000.00	\$1,650,000.00								
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures			3.65%	\$107,618.00	\$2,944,938.00	\$3,052,556.00	\$3,052,556.00								
37	Judgements			#DIV/0!	\$1,000.00		\$1,000.00	\$1,000.00								
42	Shared Services			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
43	Court and Public Defender	4.00	2.00	16.77%	\$54,999.00	\$328,001.00	\$383,000.00	\$383,000.00								
44	Capital			16.67%	\$50,000.00	\$300,000.00	\$350,000.00	\$350,000.00								
45	Debt			-15.82%	(\$646,785.00)	\$4,087,250.00	\$3,440,465.00	\$3,440,465.00								
46	Deferred Charges			79.58%	\$257,954.74	\$324,142.00	\$582,096.74	\$582,096.74								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.43%	\$83,988.96	\$3,452,132.61	\$3,536,121.57	\$3,536,121.57								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00								
Total		158.00	36.00	1.65%	\$624,669.46	\$37,955,514.33	\$38,580,183.79	\$38,580,183.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	596	\$48,256,300.00	0.84%
2 Residential	16,406	\$3,894,567,900.00	67.56%
3A/3B Farm	61	\$9,748,400.00	0.17%
4A Commercial	423	\$1,519,573,000.00	26.36%
4B Industrial	45	\$141,703,500.00	2.46%
4C Apartments	11	\$150,393,600.00	2.61%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	17,542	\$5,764,242,700.00	100.00%

Average Ratio (%), Assessed to True Value	92.09%
Equalized Valuation, Taxable Properties	\$6,259,357,910.74

Total # of property tax appeals filed in 2016	County Tax Board	148.00
	State Tax Court	39.00
Number of 2016 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		126.00

Amount paid out by municipality for tax appeals in 2016	\$545,358.05
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	18	\$81,039,700.00	25.46%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	388	\$161,304,500.00	50.67%
15D Church and Charities	71	\$42,711,200.00	13.42%
15E Cemeteries & Graveyards	3	\$516,800.00	0.16%
15F Other Exempt	77	\$32,781,400.00	10.30%
Total	557	\$318,353,600.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 5.52%

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

Long Term Tax Exemptions

[illegible]

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	33,217.80	\$30,020.60		\$900.62		\$2,296.58
Supervisory Staff (Department Heads & Managers)	19.00		2,281,863.96	\$1,632,919.43		\$130,633.55	\$393,392.64	\$124,918.34
Police Officers (Including Superior Officers)	70.00	3.00	9,413,798.56	\$6,600,594.81	\$357,000.69	\$660,059.48	\$1,291,198.08	\$504,945.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	66.00	2.00	5,064,348.05	\$3,121,085.65	\$207,884.58	\$249,686.85	\$1,246,927.92	\$238,763.05
All Other Non-Union Employees not listed above		25.00	291,184.68	\$251,780.96		\$20,142.48		\$19,261.24
Totals	155.00	35.00	17,084,413.06	\$11,636,401.45	\$564,885.27	\$1,061,422.98	\$2,931,518.64	\$890,184.72

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

YES

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	29.00	\$12,332.28	\$357,636.12			\$0.00
Parent & Child	13.00	\$22,223.64	\$288,907.32		\$28.00	\$0.00
Employee & Spouse (or Partner)	29.00	\$24,383.64	\$707,125.56			\$0.00
Family	63.00	\$34,697.16	\$2,185,921.08			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	134.00		\$3,539,590.08	0.00		\$0.00
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	4	\$16,082.64	\$64,330.56			\$0.00
Parent & Child	2	\$22,564.20	\$45,128.40			\$0.00
Employee & Spouse (or Partner)	3	\$36,680.28	\$110,040.84			\$0.00
Family	8	\$42,700.20	\$341,601.60			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	17.00		\$561,101.40	0.00		\$0.00
GRAND TOTAL	151.00		\$4,100,691.48	0.00		\$0.00

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
Township Manager and Clerk	75.97	\$16,144.30		X	
Finance	2.00	\$415.80		X	
Tax Assesor and Collector	139.97	\$19,628.22	X	X	
Municipal Court	181.23	\$22,603.94	X	X	
Public Works	1275.01	\$99,371.55	X	X	
Community Development	368.00	\$20,441.27	X	X	
Police	4340.63	\$663,249.94	X	X	
EMS	304.35	\$107,738.95	X	X	

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	\$10,985,000.00	\$10,985,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$21,328,494.39	\$21,328,494.39	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$233,215.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$280,000.00			
0			\$0.00	Bonds - Principal	\$3,380,000.00	\$2,970,000.00	\$2,385,000.00	\$14,720,000.00
0			\$0.00	Bonds - Interest	\$920,612.50	\$811,012.50	\$698,062.50	\$133,200.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$4,813,827.50	\$3,781,012.50	\$3,083,062.50	\$14,853,200.00
Municipal Purposes								
Debt Authorized	\$19,795,242.62		\$19,795,242.62	Total Principal	\$3,613,215.00	\$2,970,000.00	\$2,385,000.00	\$14,720,000.00
Notes Outstanding	\$18,475,243.00	\$3,760,883.13	\$14,714,359.87	Total Interest	\$1,200,612.50	\$811,012.50	\$698,062.50	\$133,200.00
Bonds Outstanding	\$23,455,000.00		\$23,455,000.00	% of Total Current Year Budget	12.48%			
Loans and Other Debt			\$0.00					
Total (Current Year)								
Population (2010 census)								
Per Capita Gross Debt								
Per Capita Net Debt								
3 Yr. Average Property Valuation								
Net Debt as % of 3 Year Avg Property Valuation								

Description		Debt Not Listed Above		
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				
Bond Rating		Moody's	Standard & Poors	Fitch
Rating			AA	
Year of Last Rating			2014	
Mark "X" if Municipality has no bond rating				

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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