



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0819_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
John	R	Dominy, Esq.	12/31/2018	jdominy@boroughofwenonah.com

Chief Administrative Officer

Karen		Sweeney		wenonahclerk@comcast.net
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Chief Financial Officer

Robert	E	Scharlé		scharler@comcast.net
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Municipal Clerk

Karen		Sweeney		wenonahclerk@comcast.net
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		Cox	12/31/2018	dcox@boroughofwenonah.com
Jack		Sheppard, Jr.	12/31/2018	jsheppard@boroughofwenonah.com
Philipp		Kaeferle	12/31/2019	pkaeferle@boroughofwenonah.com
William		Norris	12/31/2019	wnorris@boroughofwenonah.com
Carl		Hausman	12/31/2017	chausman@boroughofwenonah.com
Paul		Lader	12/31/2017	plader@boroughofwenonah.com

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	0.766	\$1,721,299.06	19.24%	\$2,021.02
Municipal Library	0.033	\$75,453.10	0.84%	\$87.07
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.233	\$2,765,447.00	30.91%	\$3,253.16
Regional School District	1.276	\$2,864,947.00	32.02%	\$3,366.61
County Purposes	0.637	\$1,427,553.55	15.96%	\$1,680.67
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.042	\$92,587.66	1.03%	\$110.81
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.987	\$8,947,287.37	100.00%	\$10,519.34

Total Taxable Valuation as of	October 1, 2016	<u>\$223,342,200.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$263,841.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.766	0.766	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,721,299.06	\$1,710,804.04	-0.61%	(\$10,495.02)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,021.02	\$2,021.02	0.00%	\$0.00

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,710,804.04
Municipal Library	ACTUAL	\$74,600.64
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,850,000.00
Regional School District	ESTIMATED	\$2,950,000.00
County Purposes	ESTIMATED	\$1,450,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$100,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$9,135,404.68

Revenue Anticipated, Excluding Tax Levy	822,258.70
Budget Appropriations, before Reserve for Uncollected Taxes	2,333,601.24
Total Non-Municipal Tax Levy	7,350,000.00
Amount to be Raised by Taxes - Before RUT	8,861,342.54
Reserve for Uncollected Taxes (RUT)	\$274,062.14
Total Amount to be Raised by Taxes	9,135,404.68

% of Tax Collections used to Calculate RUT 97.00%

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	8,814,022.21
Total Tax Levy, CY 2016	8,956,614.90
% of Taxes Collected, CY 2016	<u>98.41%</u>
Delinquent Taxes - December 31, 2016	<u>\$112,489.36</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.79%	\$36,706.00	\$417,811.00	\$454,517.00	\$354,000.00		\$100,517.00					
08	Local Revenue	-2.89%	(\$21,610.13)	\$747,810.13	\$726,200.00	\$61,200.00		\$665,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$159,952.00	\$159,952.00	\$159,952.00							
08	Uniform Construction Code Fees	-9.43%	(\$3,330.20)	\$35,330.20	\$32,000.00	\$32,000.00							
	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	-19.67%	(\$11,204.91)	\$56,972.51	\$45,767.60	\$45,767.60							
08	Other Special Items	-37.74%	(\$48,095.70)	\$127,434.80	\$79,339.10	\$79,339.10							
15	Receipts from Delinquent Taxes	12.34%	\$9,888.13	\$80,111.87	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.92%	(\$147,161.31)	\$1,857,965.35	\$1,710,804.04	\$1,710,804.04							
07	Minimum Library Tax	-1.13%	(\$852.46)	\$75,453.10	\$74,600.64	\$74,600.64							
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	-5.22%	(\$185,660.58)	\$3,558,840.96	\$3,373,180.38	\$2,607,663.38	\$0.00	\$765,517.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	1.00	1.05%	\$2,081.00	\$197,256.00	\$199,337.00	\$199,337.00								
21	Land-Use Administration		1.00	0.31%	\$30.00	\$9,650.00	\$9,680.00	\$9,680.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance			-10.56%	(\$37,637.00)	\$356,337.00	\$318,700.00	\$318,700.00								
25	Public Safety	7.00	4.00	0.29%	\$1,980.43	\$683,338.57	\$685,319.00	\$685,319.00								
26	Public Works	3.00	3.00	2.03%	\$15,074.66	\$742,653.94	\$757,728.60	\$192,211.60		\$565,517.00						
27	Health and Human Services			0.00%	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00								
28	Parks and Recreation			26.34%	\$9,800.00	\$37,200.00	\$47,000.00	\$47,000.00								
29	Education (including Library)			-1.13%	(\$852.46)	\$75,453.10	\$74,600.64	\$74,600.64								
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
31	Utilities and Bulk Purchases			7.69%	\$9,000.00	\$117,000.00	\$126,000.00	\$126,000.00								
32	Landfill / Solid Waste Disposal			-6.33%	(\$5,000.00)	\$79,000.00	\$74,000.00	\$74,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			7.45%	\$15,904.00	\$213,349.00	\$229,253.00	\$212,253.00		\$17,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-3.95%	(\$7,380.00)	\$186,780.00	\$179,400.00	\$179,400.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital			-26.67%	(\$12,000.00)	\$45,000.00	\$33,000.00	\$33,000.00								
45	Debt			12.45%	\$39,600.00	\$318,000.00	\$357,600.00	\$174,600.00		\$183,000.00						
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.98%	\$2,659.58	\$271,402.56	\$274,062.14	\$274,062.14								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		13.00	9.00	1.00%	\$33,260.21	\$3,339,920.17	\$3,373,180.38	\$2,607,663.38	\$0.00	\$0.00	\$765,517.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	23	\$1,382,800.00	0.62%	15A Public Schools	1	\$2,324,700.00	17.81%
2 Residential	817	\$216,886,900.00	96.64%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	47	\$5,354,700.00	41.03%
4A Commercial	15	\$6,159,100.00	2.74%	15D Church and Charities	6	\$3,689,300.00	28.27%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	5	\$1,682,100.00	12.89%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	855	\$224,428,800.00	100.00%	Total	59	\$13,050,800.00	100.00%
Average Ratio (%), Assessed to True Value				100.28%			
Equalized Valuation, Taxable Properties				\$223,802,153.97			
Total # of property tax appeals filed in 2016				County Tax Board		29.00	
				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				0.00			
Amount paid out by municipality for tax appeals in 2016				\$43,565.95			
				Percentage of Exempt vs. Non-Exempt Properties			
				5.82%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	None			
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
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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00		215,463.42	\$156,503.00	\$0.00	\$20,204.54	\$26,783.40	\$11,972.48
Police Officers (Including Superior Officers)	7.00		849,200.24	\$487,974.00	\$59,874.00	\$124,482.16	\$134,959.68	\$41,910.40
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	4.00	9.00	371,040.99	\$250,793.00	\$15,000.00	\$30,440.87	\$55,621.46	\$19,185.66
Totals	13.00	16.00	1,435,704.65	\$895,270.00	\$74,874.00	\$175,127.57	\$217,364.54	\$73,068.54

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	4.00	\$12,180.00	\$48,720.00	4.00	\$12,192.00	\$48,768.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	1.00	\$25,908.00	\$25,908.00	1.00	\$25,920.00	\$25,920.00
Family	6.00	\$30,792.00	\$184,752.00	5.00	\$30,792.00	\$153,960.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	11.00		\$259,380.00	10.00		\$228,648.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	1	\$12,180.00	\$12,180.00	1	\$12,192.00	\$12,192.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$25,908.00	\$25,908.00	1	\$25,920.00	\$25,920.00
Family	1	\$30,792.00	\$30,792.00	1	\$30,792.00	\$30,792.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$68,880.00	3.00		\$68,904.00
GRAND TOTAL	14.00		\$328,260.00	13.00		\$297,552.00

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)?

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

No

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Public Works Manager	34.00	\$4,341.47			X
Administrator/Municipal Clerk	31.00	\$2,493.19			X
All Other Non-Union Employees	114.00	\$6,166.27			X
PBA Union Employees	327.00	\$37,970.37	X		
Totals	506.00	\$50,971.30			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget				2018 Budget	2019 Budget	All Additional Future Years' Budgets																								
	Deductions																																	
Local School Debt	\$1,375,000.00	\$1,375,000.00	\$0.00	Utility Fund - Principal	\$165,000.00	\$166,125.00	\$168,125.00	\$872,500.00																										
Regional School Debt	\$5,500,000.00	\$5,500,000.00	\$0.00	Utility Fund - Interest	\$18,000.00																													
Utility Fund Debt				Bond Anticipation Notes - Principal	\$158,600.00																													
Water/Sewer	\$1,370,375.00	\$1,370,375.00	\$0.00	Bond Anticipation Notes - Interest	\$16,000.00																													
0			\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00																									
0			\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00																									
0			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00																									
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00																									
0			\$0.00																															
0			\$0.00																															
			\$0.00	Total	\$357,600.00	\$166,125.00	\$168,125.00	\$872,500.00																										
Municipal Purposes																																		
Debt Authorized	\$408,500.00	\$0.00	\$408,500.00	Total Principal	\$323,600.00	\$166,125.00	\$168,125.00	\$872,500.00																										
Notes Outstanding	\$590,080.00	\$4,339.10	\$585,740.90	Total Interest	\$34,000.00	\$0.00	\$0.00	\$0.00																										
Bonds Outstanding			\$0.00	% of Total Current Year Budget	10.60%																													
Loans and Other Debt			\$0.00																															
Total (Current Year)	\$9,243,955.00	\$8,249,714.10	\$994,240.90																															
Population (2010 census)	2,278			<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Total Guarantees - Other</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Total Other</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> </tbody> </table>						Description	Debt Not Listed Above				Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00	Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00	Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00	Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Description	Debt Not Listed Above																																	
Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00																														
Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00																														
Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00																														
Total Other	\$0.00	\$0.00	\$0.00	\$0.00																														
Per Capita Gross Debt	\$4,057.93			<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Bond Rating	Moody's	Standard & Poors	Fitch	Rating				Year of Last Rating																
Bond Rating	Moody's	Standard & Poors	Fitch																															
Rating																																		
Year of Last Rating																																		
Per Capita Net Debt	\$436.45			<p>Mark "X" if Municipality has no bond rating X</p>																														
3 Yr. Average Property Valuation		\$227,964,949.00																																
Net Debt as % of 3 Year Avg Property Valuation		0.44%																																

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	Logan Township	Trash Collection		1/1/2017	12/31/2017	\$97,400.00
Receiving	Mantua Township	Construction Code Services		1/1/2017	12/31/2017	\$42,000.00
Receiving	Mantua Township	Municipal Court Services		1/1/2017	12/31/2017	\$40,000.00

