



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
Edward	T	Brennan	12/31/2018	mayor@merchantvillenj.gov

Chief Administrative Officer

Edward	T	Brennan		mayor@merchantvillenj.gov
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Chief Financial Officer

Denise	K	Moules		Dmoules@merchantvillenj.gov
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Municipal Clerk

Denise	L	Brouse		Dbrouse@merchantvillenj.gov
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Registered Municipal Accountant

Robert		Nehila		rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Grasso	12/31/2018	jgrasso@merchantvillnj.gov
Andrew		McLoone	12/31/2017	amcloone@merchantvillenj.gov
Anthony		Perno	12/31/2016	aperno@merchantvillenj.gov
Daniel		Sperrazza	12/31/2018	dsperrazza@merchantvillenj.gov
Katherine		Swann	12/31/2017	kswann@merchantvillenj.gov
Steven		Volkert	12/31/2016	svoikert@merchantvillenj.gov

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	1.106	\$2,704,046.64	28.83%	\$2,053.29	Municipal Purpose Tax	ACTUAL	\$2,855,154.68
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	1.882	\$4,600,168.00	49.05%	\$3,492.99	Local School District	ESTIMATED	\$4,700,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.781	\$1,909,206.30	20.36%	\$1,449.72	County Purposes	ESTIMATED	\$1,979,713.86
County Library	0.048	\$118,220.16	1.26%	\$89.09	County Library	ESTIMATED	\$121,223.85
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.019	\$47,657.67	0.51%	\$35.26	County Open Space	ESTIMATED	\$49,062.29
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.836	\$9,379,298.77	100.00%	\$7,120.36	Total ESTIMATED amount to be raised by taxes		\$9,705,154.68
Total Taxable Valuation as of October 1, 2015 <u>\$244,934,620.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,067,725.52</u>		
Current Year Average Residential Assessment <u>\$185,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,651,135.87</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$6,850,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,433,410.35</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$271,744.33</u>		
1.106	1.166	5.40%			Total Amount to be Raised by Taxes <u>\$9,705,154.68</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.20%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,704,046.64	\$2,855,154.68	5.59%	\$151,108.04		<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>9,161,084.85</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>9,404,709.85</u>		
\$2,053.29	\$2,164.10	5.40%	\$110.80		% of Taxes Collected, CY 2015 <u>97.41%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$217,731.12</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

PCOA		% 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	Dedicated Sewer Utility	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	28.14%	\$95,532.00	\$339,468.00	\$435,000.00	\$400,000.00		\$35,000.00					
08	Local Revenue	-4.04%	(\$29,300.00)	\$725,500.00	\$696,200.00	\$269,200.00		\$427,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$557,946.00	\$557,946.00	\$557,946.00							
08	Uniform Construction Code Fees	23.69%	\$7,700.00	\$32,500.00	\$40,200.00	\$40,200.00							
	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	11.97%	\$28,266.80	\$236,096.89	\$264,363.69	\$264,363.69							
08	Other Special Items	-24.09%	(\$103,227.17)	\$428,443.00	\$325,215.83	\$318,315.83		\$6,900.00					
15	Receipts from Delinquent Taxes	-5.35%	(\$12,300.00)	\$230,000.00	\$217,700.00	\$217,700.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	5.59%	\$151,108.04	\$2,704,046.64	\$2,855,154.68	\$2,855,154.68							
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!	\$15,591.00		\$15,591.00			\$15,591.00					
	Total	2.92%	\$153,370.67	\$5,254,000.53	\$5,407,371.20	\$4,922,880.20	\$0.00	\$484,491.00	\$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	Dedicated Sewer Utility	Water Utility	Utility	Utility	Utility	Utility
20	3.00	10.00	1.50%	\$4,602.48	\$306,740.52	\$311,343.00	\$305,343.00	\$6,000.00							
21		2.00	1.18%	\$270.50	\$23,011.00	\$23,281.50	\$23,281.50								
22		2.00	-1.47%	(\$779.50)	\$52,931.00	\$52,151.50	\$52,151.50								
23			5.38%	\$37,298.06	\$693,061.05	\$730,359.11	\$725,359.11			\$5,000.00					
25	14.00	17.00	2.70%	\$37,826.54	\$1,399,872.95	\$1,437,699.49	\$1,428,128.82	\$9,570.67							
26	3.00	4.00	2.71%	\$18,434.15	\$680,443.85	\$698,878.00	\$427,470.00			\$271,408.00					
27			-45.44%	(\$12,491.14)	\$27,488.00	\$14,996.86	\$4,500.00	\$10,496.86							
28		19.00	-75.57%	(\$6,495.00)	\$8,595.00	\$2,100.00	\$2,000.00	\$100.00							
29			0.00%	\$0.00	\$71,979.00	\$71,979.00	\$71,979.00								
30			-100.00%	(\$34,441.00)	\$34,441.00	\$0.00									
31			-6.03%	(\$12,250.00)	\$203,250.00	\$191,000.00	\$191,000.00								
32			-0.36%	(\$450.59)	\$124,595.00	\$124,144.41	\$122,595.00	\$1,549.41							
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			18.62%	\$69,088.16	\$371,018.84	\$440,107.00	\$436,107.00			\$4,000.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	1.00	5.00	0.98%	\$984.53	\$100,406.48	\$101,391.01	\$101,391.01								
44			20.44%	\$42,200.00	\$206,500.00	\$248,700.00	\$10,000.00	\$238,700.00							
45			6.16%	\$37,347.00	\$606,158.00	\$643,505.00	\$439,422.00			\$204,083.00					
46			0.00%	\$0.00	\$28,400.00	\$28,400.00	\$28,400.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			-13.76%	(\$43,364.51)	\$315,108.84	\$271,744.33	\$271,744.33								
55			#DIV/0!	\$15,591.00	\$15,591.00	\$15,591.00	\$15,591.00								
Total	21.00	59.00	2.92%	\$153,370.68	\$5,254,000.53	\$5,407,371.21	\$4,656,463.27	\$266,416.94	\$0.00	\$484,491.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
					Surplus Anticipated	\$400,000.00	If surplus is not regenerated during 2016, the amount would not be available in future budgets
			X		Reserve for Payment of Debt Service	\$90,000.00	No reserve available for future budgets
		X			Police Salary & Wages	\$1,144,312.00	Pending Bargaining Unit Contract
		X			Streets and Roads Salary & Wages	\$73,410.00	Pending Bargaining Unit Contract

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	40	\$416,800.00	0.17%
2 Residential	1,097	\$203,603,000.00	83.13%
3A/3B Farm			0.00%
4A Commercial	78	\$24,848,800.00	10.15%
4B Industrial			0.00%
4C Apartments	24	\$11,628,400.00	4.75%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,437,620.00	1.81%
Total	1,240	\$244,934,620.00	100.00%

Average Ratio (%), Assessed to True Value	98.38%
Equalized Valuation, Taxable Properties	\$248,967,899.98

Total # of property tax appeals filed in 2015	County Tax Board	14.00
	State Tax Court	6.00
Number of 2015 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2015	
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$12,099,000.00	28.35%
15B Other Schools	1	\$3,150,600.00	7.38%
15C Public Property	24	\$6,475,000.00	15.17%
15D Church and Charities	20	\$10,400,300.00	24.37%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	6	\$10,558,800.00	24.74%
Total	54	\$42,683,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 17.43%

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	7		\$138,900.00	\$5,330.98
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	7	0.00	138,900.00	5,330.98

**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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Senior Citizens Housing	Aff. Housing	\$23,000.00	\$7,670,900.00	\$292,490.14															
606 West Maple Ave PILOT	Aff. Housing	\$34,565.83	\$1,228,100.00	\$66,324.48															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total		X																	

**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	10,028.00	\$9,200.00		\$0.00		\$828.00
Supervisory Staff (Department Heads & Managers)	3.00		269,592.47	\$156,046.00		\$19,443.33	\$80,059.00	\$14,044.14
Police Officers (Including Superior Officers)	13.00		1,769,438.94	\$1,144,312.00	\$42,885.82	\$293,744.89	\$255,254.69	\$33,241.54
Fire Fighters (Including Superior Officers)	1.00		76,552.86	\$53,132.00		\$13,638.98	\$5,000.00	\$4,781.88
All Other Union Employees not listed above	2.00		141,071.30	\$72,009.96	\$4,000.00	\$8,972.44	\$49,608.00	\$6,480.90
All Other Non-Union Employees not listed above	2.00	52.00	380,558.40	\$318,678.13		\$4,807.24	\$28,392.00	\$28,681.03
Totals	21.00	59.00	2,647,241.97	\$1,753,378.09	\$46,885.82	\$340,606.88	\$418,313.69	\$88,057.49

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	1.00	\$10,776.00	\$10,776.00	3.00	\$9,072.00	\$27,216.00
Parent & Child	3.00	\$15,384.00	\$46,152.00	2.00	\$13,128.00	\$26,256.00
Employee & Spouse (or Partner)	3.00	\$22,488.00	\$67,464.00	3.00	\$19,044.00	\$57,132.00
Family	11.00	\$30,204.00	\$332,244.00	13.00	\$25,932.00	\$337,116.00
Employee Cost Sharing Contribution (enter as negative -)			(\$40,368.00)			(\$37,212.00)
Subtotal	18.00		\$416,268.00	21.00		\$410,508.00
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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)		\$22,488.00	\$0.00			\$0.00
Family	3	\$30,204.00	\$90,612.00	3	\$25,932.00	\$77,796.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$90,612.00	3.00		\$77,796.00
GRAND TOTAL	21.00		\$506,880.00	24.00		\$488,304.00

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**

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
POLICE CHIEF	427.50	\$32,401.01			X
COURT ADMINISTRATOR	225.00	\$4,500.00		X	
FIRE CHIEF	122.00	\$3,341.73		X	
BOROUGH CLERK	112.00	\$2,851.20		X	
PUBLIC WORKS MANAGER	16.00	\$320.00		X	
NON-UNION EMPLOYEES	222.00	\$5,752.50		X	
FRATERNAL ORDER OF POLICE LODGE NO 3	1997.00	\$95,065.90	X		
TEAMSTERS LOCAL UNION NO 676	29.00	\$821.11	X		
Totals	3150.50	\$145,053.45			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$500,000.00	\$500,000.00	\$180,242.00	\$161,436.85	\$121,878.38	\$1,426,570.00	
Regional School Debt		\$0.00	\$23,841.00	\$19,196.00	\$16,315.00	\$97,582.00	
Utility Fund Debt			\$7,708.00				
Dedicated Sewer	\$2,201,936.08	\$2,201,936.08	\$5,746.00				
Water	\$827,539.69	\$827,539.69	\$307,000.00	\$280,000.00	\$280,000.00	\$3,109,000.00	
0		\$0.00	\$109,640.00	\$101,410.00	\$94,910.00	\$494,885.00	
0		\$0.00	\$8,919.15	\$9,098.43	\$4,617.56	\$0.00	
0		\$0.00	\$408.33	\$229.05	\$46.18	\$0.00	
0		\$0.00					
Municipal Purposes			Total	\$643,504.48	\$571,370.33	\$517,767.12	\$5,128,037.00
Debt Authorized	\$3,782.50	\$3,782.50	Total Principal	\$503,869.15	\$450,535.28	\$406,495.94	\$4,535,570.00
Notes Outstanding	\$648,000.00	\$648,000.00	Total Interest	\$139,635.33	\$120,835.05	\$111,271.18	\$592,467.00
Bonds Outstanding	\$3,976,000.00	\$105,736.82	% of Total Current Year Budget	11.90%			
Loans and Other Debt	\$35,685.43	\$35,685.43					
Total (Current Year)	\$8,192,943.70	\$3,635,212.59	Description	Debt Not Listed Above			
Population (2010 census)	3,821		Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,144.19		Total Guarantees - Other				
Per Capita Net Debt	\$1,192.81		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$241,244,052.33	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.89%	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	A2	A+/Stable		
			Year of Last Rating	2013	2014		
			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	Borough of Barrington	CFO		1/1/2016	12/31/2016	\$43,500.00
Receiving	Borough of Barrington	CTC		1/1/2016	12/31/2016	\$24,000.00
Receiving	Township of Pennsauken	Mechanical Services	Cost depends on need	1/1/2016	12/31/2016	
Receiving	Township of Pennsauken	Ambulance Services		1/1/2016	12/31/2016	\$6,000.00
Receiving	Township of Pennsauken	Fire Sub Code		1/1/2016	12/31/2016	\$2,400.00
Receiving	Township of Pennsauken	Gasoline / Diesel Fuel	Estimated cost	1/1/2016	12/31/2016	\$50,000.00
Receiving	Pennsauken Sewerage Authority	Sewer Repairs	Cost depends on need	1/1/2016	12/31/2016	
Receiving	Pennsauken Sewerage Authority	Service/Maint. Agreement		1/1/2016	12/31/2016	\$210,000.00
Receiving	Camden County	Snow Removal	No cost	1/1/2016	12/31/2016	
Receiving	Borough of Bellmawr	Concrete work	Cost depends on need	1/1/2016	12/31/2016	
Receiving	Borough of Collingswood	Study of Vacant Properties	No cost	1/1/2016	12/31/2016	
Receiving	Merchantville Pennsauken Water Commission	Reverse 911	No cost	1/1/2016	12/31/2016	
Receiving	Camden County	Deer Carcus Removal	No cost	1/1/2016	12/31/2016	
Receiving	Borough of Brooklawn	Electrical Sub Code		1/1/2016	12/31/2016	\$4,458.00

USER FRIENDLY BUDGET SECTION - Notes

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