



**MUNICIPALITY:** 0330 Riverside Township - County of Burlington

Introduced

**Filename:** 0330\_fbi\_2017.xlsm

856-461-1460

P.O. BOX 188

08075

First Name	Middle Name	Last Name	Term Expires	Business Email
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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	1.053	\$4,619,080.29	30.19%	\$1,597.32
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.105	\$460,211.00	3.01%	\$159.28
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.937	\$8,490,140.00	55.49%	\$2,938.28
Regional School District			0.00%	\$0.00
County Purposes	0.325	\$1,424,521.96	9.31%	\$493.00
County Library	0.031	\$135,877.48	0.89%	\$47.02
County Board of Health			0.00%	\$0.00
County Open Space	0.039	\$170,942.64	1.12%	\$59.16
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.490</b>	<b>\$15,300,773.37</b>	<b>100.00%</b>	<b>\$5,294.07</b>

Total Taxable Valuation as of October 1, 2016 \$433,942,950.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$151,692.50

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.053	1.105	4.94%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,619,080.29	\$4,796,788.08	3.85%	\$177,707.79

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,597.32	\$1,676.20	4.94%	\$78.88

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,796,788.08
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ACTUAL	\$460,211.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,702,394.00
Regional School District		
County Purposes	ESTIMATED	\$1,775,501.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$15,734,894.08</b>
Revenue Anticipated, Excluding Tax Levy		<u>2,211,229.00</u>
Budget Appropriations, before Reserve for Uncollected Taxes		<u>6,394,499.37</u>
Total Non-Municipal Tax Levy		<u>\$10,938,106.00</u>
Amount to be Raised by Taxes - Before RUT		<u>\$15,121,376.37</u>
Reserve for Uncollected Taxes (RUT)		<u>\$613,666.68</u>
Total Amount to be Raised by Taxes		<u>\$15,735,043.05</u>
% of Tax Collections used to Calculate RUT		<u>96.10%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2016		<u>14,718,299.59</u>
Total Tax Levy, CY 2016		<u>15,246,572.50</u>
% of Taxes Collected, CY 2016		<u>96.54%</u>
Delinquent Taxes - December 31, 2016		<u>\$814,683.47</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	28.62%	\$45,000.00	\$157,250.00	\$202,250.00	\$202,250.00							
08	Local Revenue	-23.94%	(\$72,076.70)	\$301,076.70	\$229,000.00	\$229,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$788,872.00	\$788,872.00	\$788,872.00							
08	Uniform Construction Code Fees	-56.58%	(\$65,142.00)	\$115,142.00	\$50,000.00	\$50,000.00							
	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	-30.64%	(\$111,453.81)	\$363,767.04	\$252,313.23	\$252,313.23							
08	Other Special Items	-16.12%	(\$74,731.80)	\$463,525.57	\$388,793.77	\$388,793.77							
15	Receipts from Delinquent Taxes	-37.62%	(\$180,960.42)	\$480,960.42	\$300,000.00	\$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.26%	\$151,424.44	\$4,645,363.64	\$4,796,788.08	\$4,796,788.08							
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	-4.21%	(\$307,940.29)	\$7,315,957.37	\$7,008,017.08	\$7,008,017.08	\$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	3.00	10.00	-27.30%	(\$203,566.18)	\$745,718.43	\$542,152.25	\$542,152.25								
21	Land-Use Administration	1.00		0.74%	\$350.00	\$47,083.00	\$47,433.00	\$47,433.00								
22	Uniform Construction Code		5.00	28.80%	\$28,400.00	\$98,600.00	\$127,000.00	\$127,000.00								
23	Insurance			-1.77%	(\$17,704.62)	\$1,002,710.60	\$985,005.98	\$985,005.98								
25	Public Safety	15.00	15.00	1.83%	\$32,805.84	\$1,795,703.74	\$1,828,509.58	\$1,821,029.00	\$7,480.58							
26	Public Works	2.00	6.00	-5.42%	(\$20,249.19)	\$373,453.04	\$353,203.85	\$342,606.20	\$10,597.65							
27	Health and Human Services			-6.81%	(\$3,224.00)	\$47,336.75	\$44,112.75	\$26,319.00	\$17,793.75							
28	Parks and Recreation			0.00%	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00								
29	Education (including Library)			44.00%	\$6,600.00	\$15,000.00	\$21,600.00	\$21,600.00								
30	Unclassified			-55.91%	(\$79,789.10)	\$142,704.10	\$62,915.00	\$62,915.00								
31	Utilities and Bulk Purchases			7.18%	\$20,500.00	\$285,500.00	\$306,000.00	\$306,000.00								
32	Landfill / Solid Waste Disposal			1.11%	\$5,378.00	\$485,000.00	\$490,378.00	\$490,378.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			-11.86%	(\$75,803.28)	\$638,986.24	\$563,182.96	\$563,182.96								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			6.08%	\$8,195.54	\$134,853.46	\$143,049.00	\$143,049.00								
44	Capital			-27.32%	(\$89,281.00)	\$326,781.00	\$237,500.00	\$17,500.00	\$220,000.00							
45	Debt			34.13%	\$146,399.79	\$428,957.21	\$575,357.00	\$575,357.00								
46	Deferred Charges			495.07%	\$41,264.91	\$8,335.09	\$49,600.00	\$49,600.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.05%	\$12,315.34	\$601,202.37	\$613,517.71	\$613,517.71								
55	Surplus General Budget			28.62%	\$45,000.00	\$157,250.00	\$202,250.00	\$202,250.00								
Total		21.00	36.00	-1.94%	(\$142,407.95)	\$7,352,675.03	\$7,210,267.08	\$6,954,395.10	\$255,871.98	\$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	93	\$7,508,700.00	1.73%
2 Residential	2,446	\$371,039,850.00	85.50%
3A/3B Farm			0.00%
4A Commercial	158	\$34,101,000.00	7.86%
4B Industrial	12	\$8,031,900.00	1.85%
4C Apartments	27	\$13,261,400.00	3.06%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$100.00	0.00%
Total	2,736	\$433,942,950.00	100.00%

Average Ratio (%), Assessed to True Value	102.08%
Equalized Valuation, Taxable Properties	\$425,100,852.27

Total # of property tax appeals filed in 2016	County Tax Board	0.00
	State Tax Court	
Number of 2016 County Tax Board decisions appealed to Tax Court		27.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2016	
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$88,541,000.00	75.38%
15B Other Schools	3	\$1,543,000.00	1.31%
15C Public Property	50	\$7,810,039.00	6.65%
15D Church and Charities	25	\$13,086,500.00	11.14%
15E Cemeteries & Graveyards	4	\$681,900.00	0.58%
15F Other Exempt	26	\$5,797,300.00	4.94%
Total	114	\$117,459,739.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	27.07%
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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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### 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	13,164.45	\$11,300.00		\$1,000.00		\$864.45
Supervisory Staff (Department Heads & Managers)	4.00	7.00	712,029.74	\$517,979.74		\$53,267.20	\$101,312.80	\$39,470.00
Police Officers (Including Superior Officers)	14.00	3.00	2,248,537.11	\$1,518,410.00	\$100,000.00	\$353,657.47	\$241,469.64	\$35,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	1.00	4.00	176,944.36	\$119,190.84	\$17,000.00	\$13,316.80	\$16,541.52	\$10,895.20
All Other Non-Union Employees not listed above		12.00	216,467.64	\$200,433.00				\$16,034.64
<b>Totals</b>	<b>19.00</b>	<b>31.00</b>	<b>3,367,143.30</b>	<b>\$2,367,313.58</b>	<b>\$117,000.00</b>	<b>\$421,241.47</b>	<b>\$359,323.96</b>	<b>\$102,264.29</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	5.00	\$11,956.20	\$59,781.00	3.00	\$11,968.20	\$35,904.60
Parent & Child	1.00	\$20,112.48	\$20,112.48	4.00	\$21,423.12	\$85,692.48
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00			\$0.00
Family	11.00	\$33,357.96	\$366,937.56	9.00	\$33,391.32	\$300,521.88
Employee Cost Sharing Contribution (enter as negative - )			(\$102,856.80)			(\$98,368.26)
Subtotal	17.00		\$343,974.24	16.00		\$323,750.70
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$16,733.52	\$16,733.52	1	\$14,732.52	\$14,732.52
Parent & Child	1	\$23,427.48	\$23,427.48	1	\$20,625.96	\$20,625.96
Employee & Spouse (or Partner)	0		\$0.00	1	\$32,118.36	\$32,118.36
Family	3	\$41,500.44	\$124,501.32	3	\$36,537.96	\$109,613.88
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	5.00		\$164,662.32	6.00		\$177,090.72
GRAND TOTAL	22.00		\$508,636.56	22.00		\$500,841.42

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

Yes

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

[illegible]

### 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
Local School Debt	\$4,540,000.00	\$4,540,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt			\$0.00	Utility Fund - Interest					
Utility Fund Debt				Bond Anticipation Notes - Principal	\$250,554.00				
0			\$0.00	Bond Anticipation Notes - Interest	\$55,893.00				
0			\$0.00	Bonds - Principal	\$119,000.00	\$125,000.00	\$130,000.00	\$1,265,000.00	
0			\$0.00	Bonds - Interest	\$78,210.00	\$73,450.00	\$68,450.00	\$299,500.00	
0			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00	
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
0			\$0.00						
0			\$0.00	Total	\$503,657.00	\$198,450.00	\$198,450.00	\$1,564,500.00	
Municipal Purposes				Total Principal	\$369,554.00	\$125,000.00	\$130,000.00	\$1,265,000.00	
Debt Authorized	\$2,153,125.00		\$2,153,125.00	Total Interest	\$134,103.00	\$73,450.00	\$68,450.00	\$299,500.00	
Notes Outstanding	\$2,794,650.00		\$2,794,650.00	% of Total Current Year Budget	6.99%				
Bonds Outstanding	\$1,639,000.00		\$1,639,000.00						
Loans and Other Debt	\$66,000.00	\$66,000.00	\$0.00						
Total (Current Year)	\$11,192,775.00	\$4,606,000.00	\$6,586,775.00	Description	Debt Not Listed Above				
Population (2010 census)	8,079			Total Guarantees - Governmental	\$0.00				
Per Capita Gross Debt	\$1,385.42			Total Guarantees - Other	\$0.00				
Per Capita Net Debt	\$815.30			Total Capital/Equipment Leases	\$67,980.00				
3 Yr. Average Property Valuation		\$423,884,729.67		Total Other					
Net Debt as % of 3 Year Avg Property Valuation		1.55%		Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating					
				Year of Last Rating					
				Mark "X" if Municipality has no bond rating	X				

**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)

The Township of Riverside has an agreement with the Township of Delran for Road Salt. Ryerside reimburses based on true cost.

The Township of Riverside provides gasoline and deisel to the Township of Delran. Delran reimburses based an average cost per gallon per month.