



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Filename:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Nick		Kappatos	12/31/2018	nkappatos@runnemedenj.org

Chief Administrative Officer

Richard	E	Wright, Jr.		rwright@runnemedenj.org
---------	---	-------------	--	-------------------------

Chief Financial Officer

Richard	E	Wright, Jr.		rwright@runnemedenj.org
---------	---	-------------	--	-------------------------

Municipal Clerk

Joyce		Pinto		jpinto@runnemedenj.org
-------	--	-------	--	------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Tartaglia-Passio	12/31/2017	ppassio@runnemedenj.org
Robert		Farrell	12/31/2016	rffarrell@runnemedenj.org
Eleanor	M	Kelly	12/31/2015	ekelly@runnemedenj.org
Beverly	A	Moore	12/31/2015	bamoore@runnemedenj.org
John		Ranieri	12/31/2017	jrhanieri@runnemedenj.org
Michael	J	Root	12/31/2016	mroot@runnemedenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	0.984	\$4,989,089.88	26.27%	\$1,447.33
Municipal Library	0.035	\$176,493.81	0.93%	\$51.48
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	1.322	\$6,696,300.00	35.26%	\$1,944.48
Regional School District	0.568	\$2,875,190.00	15.14%	\$835.45
County Purposes	0.820	\$4,149,938.74	21.85%	\$1,206.10
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$106,072.59	0.56%	\$30.89
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	3.750	\$18,993,085.02	100.00%	\$5,515.72

Total Taxable Valuation as of October 1, 2014 \$505,129,225.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$147,085.94

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.984	0.980	-0.41%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,989,089.88	\$4,949,915.80	-0.79%	(\$39,174.08)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,447.33	\$1,441.44	-0.41%	(\$5.88)

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,949,915.80
Municipal Library	ACTUAL	\$171,493.81
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,763,263.00
Regional School District	ESTIMATED	\$2,903,941.90
County Purposes	ESTIMATED	\$4,232,864.17
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$106,072.59
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$19,127,551.27

Revenue Anticipated, Excluding Tax Levy 2,645,103.93
 Budget Appropriations, before Reserve for Uncollected Taxes 7,260,419.93
 Total Non-Municipal Tax Levy \$14,006,141.66
 Amount to be Raised by Taxes - Before RUT \$18,621,457.66
 Reserve for Uncollected Taxes (RUT) \$506,305.07
 Total Amount to be Raised by Taxes \$19,127,762.73

% of Tax Collections used to Calculate RUT 97.35%
 If % used exceeds the actual collection % then reference the statutory exception used 40A-4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014 18,482,129.17
 Total Tax Levy, CY 2014 19,047,586.20
 % of Taxes Collected, CY 2014 97.03%
 Delinquent Taxes - December 31, 2014 \$622,626.45

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	52.93%	\$246,128.16	\$465,000.00	\$711,128.16	\$473,244.91		\$237,883.25						
08	Local Revenue	-3.85%	(\$43,965.89)	\$1,141,622.89	\$1,097,657.00	\$292,900.00		\$804,757.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$887,179.00	\$887,179.00	\$887,179.00								
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00									
	<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-8.58%	(\$17,073.55)	\$198,904.55	\$181,831.00	\$181,831.00								
08	Additional Revenue Offset by Appropriations	-26.92%	(\$16,575.75)	\$61,575.75	\$45,000.00	\$45,000.00								
10	Public and Private Revenue	-17.20%	(\$13,703.29)	\$79,652.31	\$65,949.02	\$65,949.02								
08	Other Special Items	-8.25%	(\$30,470.00)	\$369,470.00	\$339,000.00	\$339,000.00								
15	Receipts from Delinquent Taxes	-18.93%	(\$84,064.33)	\$444,064.33	\$360,000.00	\$360,000.00								
	<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	0.36%	\$17,873.39	\$4,932,042.41	\$4,949,915.80	\$4,949,915.80								
07	Minimum Library Tax	-2.71%	(\$4,788.54)	\$176,493.81	\$171,705.27	\$171,705.27								
S-4	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	0.61%	\$53,360.20	\$8,756,005.05	\$8,809,365.25	\$7,766,725.00	\$0.00	\$1,042,640.25	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility				
	Full-Time	Part-Time																	
20	General Government	11.00	9.00	-6.83%	(\$97,927.89)	\$1,433,276.91	\$1,335,349.02	\$622,900.00			\$646,500.00								
21	Land Use Administration	0.00	0.00	0.00%	\$0.00	\$7,000.00	\$7,000.00												
22	Uniform Construction Code	1.00	5.00	-3.57%	(\$1,500.00)	\$42,000.00	\$40,500.00												
23	Insurance	0.00	0.00	-1.17%	(\$13,264.00)	\$1,138,264.00	\$1,125,000.00												
25	Public Safety	20.00	47.00	6.48%	\$122,996.00	\$1,897,204.00	\$2,020,200.00												
26	Public Works	8.00	2.00	0.65%	\$5,000.00	\$770,000.00	\$775,000.00												
27	Health and Human Services	0.00	0.00	-1.96%	(\$100.00)	\$5,100.00	\$5,000.00												
28	Parks and Recreation	0.00	1.00	9.41%	\$4,000.00	\$42,500.00	\$46,500.00												
29	Education (including Library)	0.00	0.00	-2.71%	(\$4,788.54)	\$176,493.81	\$171,705.27												
30	Unclassified	0.00	0.00	-2.53%	(\$650.00)	\$25,650.00	\$25,000.00												
31	Utilities and Bulk Purchases	0.00	0.00	5.49%	\$30,500.00	\$555,500.00	\$586,000.00												
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$9,000.00	\$9,000.00												
35	Contingency	0.00	0.00		\$0.00	\$0.00	\$0.00												
36	Statutory Expenditures	0.00	0.00	4.10%	\$27,073.45	\$661,114.55	\$688,188.00												
37	Judgements	0.00	0.00		\$0.00	\$0.00	\$0.00												
42	Shared Services	0.00	0.00	4.77%	\$8,280.00	\$173,551.00	\$181,831.00												
43	Court and Public Defender	1.00	5.00	10.89%	\$10,410.00	\$95,590.00	\$106,000.00												
44	Capital	0.00	0.00	-75.00%	(\$150,000.00)	\$200,000.00	\$0.00												
45	Debt	0.00	0.00	3.77%	\$36,599.87	\$968,477.77	\$1,004,987.64												
46	Deferred Charges	0.00	0.00	156.73%	\$76,799.25	\$49,000.00	\$125,799.25												
48	Debt - Type I School District	0.00	0.00		\$0.00	\$0.00	\$0.00												
50	Reserve for Uncollected Taxes	0.00	0.00	8.82%	\$41,021.11	\$465,283.96	\$506,305.07												
55	Surplus General Budget	0.00	0.00		\$0.00	\$0.00	\$0.00												
	Total	41.00	69.00	1.08%	\$94,359.25	\$8,715,066.00	\$8,809,365.25	\$7,700,775.98			\$65,949.02			\$0.00	\$1,042,640.25	\$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>	Amount	Comment/Explanation
<p align="center">X</p> <p align="center">Surplus</p>	<p align="center">\$473,244.91</p>	<p>The Borough's goal is to regenerate the amount of surplus utilized each year, but revenue goals may not be obtained due to economic conditions.</p>

Line Item.
Put "X" in cell to the left that corresponds to the type of imbalance.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$3,876,000.00	0.77%
2 Residential	2,588	\$381,090,800.00	75.44%
3A/3B Farm			0.00%
4A Commercial	156	\$75,673,700.00	14.98%
4B Industrial	13	\$16,597,100.00	3.29%
4C Apartments	16	\$26,843,000.00	5.31%
5A/5B Railroad		\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,048,625.00	0.21%
Total	2,858	\$505,129,225.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$41,297,180.00	55.05%
15B Other Schools			0.00%
15C Public Property	46	\$18,679,250.00	24.90%
15D Church and Charities	10	\$9,841,070.00	13.12%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	36	\$5,204,300.00	6.94%
Total	98	\$75,021,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 3.32%

Average Ratio (%), Assessed to True Value	98.34%
Equalized Valuation, Taxable Properties	\$513,655,913.16
Total # of property tax appeals filed in 2014	County Tax Board 8.00 State Tax Court 8.00
Number of 2014 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	2.00
Amount paid out by municipality for tax appeals in 2014	\$0.00

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 2014 Total Tax Rate
G Commercial/Industrial Exemption		None		
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
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	0.00	7.00	44,782.40	\$41,600.00	\$0.00	\$0.00	\$0.00	\$3,182.40
Supervisory Staff (Department Heads & Managers)	6.00	0.00	737,985.23	\$496,516.11	\$0.00	\$42,763.61	\$160,722.03	\$37,983.48
Police Officers (Including Superior Officers)	15.00	0.00	1,800,354.00	\$1,068,728.00	\$45,000.00	\$324,530.19	\$345,946.75	\$16,149.06
Fire Fighters (Including Superior Officers)	3.00	1.00	320,818.90	\$189,220.73	\$10,000.00	\$57,458.81	\$61,250.66	\$2,888.70
All Other Union Employees not listed above	12.00	2.00	594,795.07	\$378,449.78	\$30,000.00	\$32,594.87	\$122,504.02	\$31,246.41
All Other Non-Union Employees not listed above	11.00	59.00	940,912.59	\$633,045.54	\$0.00	\$54,522.52	\$204,916.54	\$48,427.98
Totals	47.00	69.00	4,439,648.19	\$2,807,560.16	\$85,000.00	\$511,870.00	\$895,340.00	\$139,878.03

Is the Local Government required to comply with NISA 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

Active Employees - Health Benefits - Annual Cost	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
Single Coverage	7.00	\$9,840.00	\$68,880.00
Parent & Child	8.00	\$14,220.00	\$113,760.00
Employee & Spouse (or Partner)	9.00	\$21,336.00	\$192,024.00
Family	17.00	\$24,972.00	\$424,524.00
Employee Cost Sharing Contribution (enter as negative -)			(\$94,583.00)
Subtotal	41.00	\$70,368.00	\$704,605.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	15	\$8,040.00	\$120,600.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$16,287.00)
Subtotal	15.00	\$8,040.00	\$104,313.00
GRAND TOTAL	56.00	\$78,408.00	\$808,918.00

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
FOP Lodge 56	3429.00	\$134,326.62	X		
IAFF Local 3249	40.25	\$1,482.50	X		
Statutory	639.50	\$35,764.63			X
Totals	4108.75	\$171,573.75			
Total Funds Reserved as of end of 2014		\$0.00			
Total Funds Appropriated in 2015		\$10,500.00			

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

Gross Debt Deductions Net Debt

Current Year Budget 2016 Budget 2017 Budget All Additional Future Years' Budgets

Local School Debt	\$0.00	\$0.00	\$0.00
Regional School Debt	\$14,887,000.00	\$14,887,000.00	\$0.00
Utility Fund Debt			
Sewer	\$2,467,517.89	\$2,467,517.89	\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
Total			\$0.00

Utility Fund - Principal	\$203,688.00	\$237,634.34	\$268,981.36	\$3,168,988.26
Utility Fund - Interest	\$64,085.00	\$63,912.22	\$69,270.00	\$420,199.25
Bond Anticipation Notes - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Interest	\$23,678.04	\$0.00	\$0.00	\$0.00
Bonds - Principal	\$613,000.00	\$963,000.00	\$538,000.00	\$3,338,000.00
Bonds - Interest	\$69,445.00	\$178,615.00	\$140,360.00	\$560,180.00
Loans & Other Debt - Principal	\$21,197.06	\$21,623.12	\$22,057.74	\$435,122.08
Loans & Other Debt - Interest	\$9,894.54	\$9,468.48	\$9,033.86	\$77,889.23
Total	\$1,004,987.64	\$1,474,253.16	\$1,047,702.96	\$8,000,378.82

Municipal Purposes			
Debt Authorized	\$1,578,750.00	\$0.00	\$1,578,750.00
Notes Outstanding	\$3,347,000.00	\$0.00	\$3,347,000.00
Bonds Outstanding	\$1,602,000.00	\$0.00	\$1,602,000.00
Loans and Other Debt	\$0.00	\$0.00	\$0.00

Total Principal	\$837,885.06	\$1,222,257.46	\$829,039.10	\$6,942,110.34
Total Interest	\$167,102.58	\$251,995.70	\$218,663.86	\$1,058,268.48
% of Total Current Year Budget	11.41%			

Total (Current Year)	\$23,882,267.89	\$17,354,517.89	\$6,527,750.00
----------------------	-----------------	-----------------	----------------

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

Population (2010 census)	8,468
Per Capita Gross Debt	\$2,820.30
Per Capita Net Debt	\$770.87
3 Yr. Average Property Valuation	\$522,466,696.33
Net Debt as % of 3 Year Avg Property Valuation	1.25%

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	Baa1	-	-
Year of Last Rating	July 2008	-	-

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 Bellmawr	Recycle Collection	Savings & better service	1/1/2015	12/31/2015	\$189,432.00
Receiving	Borough of Barrington	Payroll/Deputy Clerk		1/1/2015	12/31/2015	\$13,100.00
Receiving	Borough of Barrington	Fuel Pumps		1/1/2015	12/31/2015	\$90,000.00
Receiving	Gloucester Township	Pothole Repair		1/1/2015	12/31/2015	\$3,000.00
Receiving	Gloucester City	Liquid Brine		1/1/2015	12/31/2015	\$1,000.00
Receiving	Borough of Bellmawr	Sewer Pump Outs		1/1/2015	12/31/2015	\$5,000.00
Receiving	Borough of Bellmawr	Fleet Maintenance		1/1/2015	12/31/2015	\$4,000.00
Receiving	Borough of Bellmawr	Road Repair	Fire Department & Public Works	1/1/2015	12/31/2015	\$50,000.00
Receiving	Borough of Bellmawr	Concrete Work	Mill & Resurface	1/1/2015	12/31/2015	\$2,500.00
Receiving	County of Camden	Animal Warden		1/1/2015	12/31/2015	\$6,457.00

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

USER FRIENDLY BUDGET SECTION - Notes

--	--	--	--