



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0501 Avalon Borough - County of Cape May

Introduced

Municode: 0501

Filename: 0501_fbi_2016.xlsm

Website: www.avalonboro.org

Phone Number: 609.967.8200

Mailing Address: 3100 Dune Drive

[Email the UFB if not using Outlook](#)

Municipality: Avalon **State:** NJ **Zip:** 08202

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Martin	L	Pagliughi	6/30/2019	mpagliughi@avalonboro.org

Chief Administrative Officer

Scott	J	Wahl		swahl@avalonboro.org
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Chief Financial Officer

James	V	Craft		jcrafft@avalonboro.org
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Municipal Clerk

Marie	J	Hood		mhood@avalonboro.org
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Registered Municipal Accountant

Michael		Garcia		Mgarcia@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	E	Dean	6/30/2019	rdean@avalonboro.org
Nancy	M	Hudanich	6/30/2017	nhudanich@avalonboro.org
John		McCorriston	6/30/2017	jmccorriston@avalonboro.org
Charles	P	Covington	6/30/2019	ccovington@avalonboro.org
William		Burns	6/30/2017	bburns@avalonboro.org



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	Beach Utility	Utility	Utility	Utility	Utility
08	Surplus	42.09%	\$1,214,386.16	\$2,885,000.00	\$4,099,386.16	\$4,099,386.16							
08	Local Revenue	-1.66%	(\$136,896.64)	\$8,253,319.09	\$8,116,422.45	\$1,037,422.45		\$5,855,000.00	\$1,224,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$439,591.00	\$439,591.00	\$439,591.00							
08	Uniform Construction Code Fees	-13.60%	(\$66,881.00)	\$491,881.00	\$425,000.00	\$425,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	118.93%	\$278,714.77	\$234,345.23	\$513,060.00	\$513,060.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-62.72%	(\$42,007.64)	\$66,974.04	\$24,966.40	\$24,966.40							
08	Other Special Items	-6.75%	(\$32,847.30)	\$486,941.41	\$454,094.11	\$454,094.11							
15	Receipts from Delinquent Taxes	-17.58%	(\$101,284.30)	\$576,284.30	\$475,000.00	\$475,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.93%	(\$1,059,397.20)	\$17,859,397.20	\$16,800,000.00	\$16,800,000.00							
07	Minimum Library Tax	0.00%	\$0.00	\$2,627,096.00	\$2,627,096.00	\$2,627,096.00							
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	373.24%	\$426,669.65	\$114,316.52	\$540,986.17			\$280,133.67	\$260,852.50				
	Total	1.41%	\$480,456.50	\$34,035,145.79	\$34,515,602.29	\$26,895,616.12	\$0.00	\$6,135,133.67	\$1,484,852.50	\$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	Water/Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
20	General Government	14.00	9.00	0.14%	\$2,945.40	\$2,064,550.10	\$2,067,495.50	\$1,742,612.00		\$262,353.00	\$62,530.50				
21	Land-Use Administration		1.00	0.37%	\$282.00	\$76,042.00	\$76,324.00	\$76,324.00							
22	Uniform Construction Code	4.00	4.00	-16.32%	(\$55,696.00)	\$341,198.00	\$285,502.00	\$285,502.00							
23	Insurance			-0.47%	(\$15,500.00)	\$3,300,000.00	\$3,284,500.00	\$3,109,500.00		\$115,000.00	\$60,000.00				
25	Public Safety	36.00	27.00	2.66%	\$85,778.99	\$3,220,047.01	\$3,305,826.00	\$3,305,826.00							
26	Public Works	27.00		2.07%	\$84,559.56	\$4,094,206.00	\$4,178,765.56	\$2,923,122.56		\$1,082,750.00	\$172,893.00				
27	Health and Human Services			0.52%	\$203.00	\$39,371.00	\$39,574.00	\$39,574.00							
28	Parks and Recreation	4.00	134.00	2.12%	\$33,655.01	\$1,590,161.99	\$1,623,817.00	\$517,488.00			\$1,106,329.00				
29	Education (including Library)			1.98%	\$51,039.58	\$2,576,056.42	\$2,627,096.00	\$2,627,096.00							
30	Unclassified			-17.65%	(\$30,000.00)	\$170,000.00	\$140,000.00	\$140,000.00							
31	Utilities and Bulk Purchases			5.34%	\$215,337.32	\$4,031,000.00	\$4,246,337.32	\$730,000.00		\$3,516,337.32					
32	Landfill / Solid Waste Disposal			1.28%	\$3,000.00	\$235,000.00	\$238,000.00	\$238,000.00							
35	Contingency			0.00%	\$0.00	\$47,000.00	\$47,000.00	\$47,000.00							
36	Statutory Expenditures			0.95%	\$13,414.00	\$1,408,677.00	\$1,422,091.00	\$1,323,566.00		\$15,425.00	\$83,100.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.00%	\$1,040.00	\$52,000.00	\$53,040.00	\$53,040.00							
43	Court and Public Defender	2.00	1.00	-9.83%	(\$13,695.00)	\$139,346.00	\$125,651.00	\$125,651.00							
44	Capital			-16.27%	(\$283,075.00)	\$1,740,250.00	\$1,457,175.00	\$1,088,575.00		\$368,600.00					
45	Debt			21.56%	\$872,436.00	\$4,046,242.35	\$4,918,678.35	\$4,144,010.00		\$774,668.35					
46	Deferred Charges			39.65%	\$770,435.43	\$1,943,327.74	\$2,713,763.17	\$2,713,763.17							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.19%	\$3,085.65	\$1,621,914.35	\$1,625,000.00	\$1,625,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	87.00	176.00	5.31%	\$1,739,245.94	\$32,736,389.96	\$34,475,635.90	\$26,855,649.73	\$0.00	\$0.00	\$6,135,133.67	\$1,484,852.50	\$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		6.00	219,149.33	\$89,439.72		\$10,729.02	\$111,454.24	\$7,526.35
Supervisory Staff (Department Heads & Managers)	11.00	4.00	1,391,723.43	\$989,793.55		\$145,790.14	\$165,276.69	\$90,863.05
Police Officers (Including Superior Officers)	21.00	16.00	2,958,995.56	\$2,003,246.81	\$48,000.00	\$349,488.00	\$444,980.66	\$113,280.09
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00	9.00	2,547,505.00	\$1,558,955.49	\$53,500.00	\$206,300.44	\$607,460.53	\$121,288.54
All Other Non-Union Employees not listed above	25.00	146.00	1,790,673.35	\$1,183,932.42		\$123,539.97	\$328,983.96	\$154,217.00
Totals	87.00	181.00	8,908,046.67	\$5,825,367.99	\$101,500.00	\$835,847.56	\$1,658,156.08	\$487,175.04

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	28.00	\$12,053.04	\$337,485.12	31.00	\$11,629.20	\$360,505.20
Parent & Child	8.00	\$21,432.80	\$171,462.40	8.00	\$19,530.56	\$156,244.48
Employee & Spouse (or Partner)	13.00	\$23,925.84	\$311,035.92	15.00	\$23,079.96	\$346,199.40
Family	32.00	\$33,305.88	\$1,065,788.16	29.00	\$30,981.36	\$898,459.44
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	81.00		\$1,885,771.60	83.00		\$1,761,408.52
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$12,053.04	\$12,053.04		\$11,629.20	\$0.00
Parent & Child		\$21,432.80	\$0.00		\$19,530.56	\$0.00
Employee & Spouse (or Partner)	3	\$23,925.84	\$71,777.52	5	\$23,079.96	\$115,399.80
Family		\$33,305.88	\$0.00	1	\$30,981.36	\$30,981.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4.00		\$83,830.56	6.00		\$146,381.16
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$6,485.40	\$6,485.40	1	\$6,188.88	\$6,188.88
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	7	\$33,581.28	\$235,068.96	7	\$31,866.72	\$223,067.04
Family	11	\$38,202.24	\$420,224.64	11	\$36,251.64	\$398,768.04
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	19.00		\$661,779.00	19.00		\$628,023.96
GRAND TOTAL	104.00		\$2,631,381.16	108.00		\$2,535,813.64

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

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

Yes

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,320,000.00	\$2,320,000.00	\$0.00	Utility Fund - Principal	\$629,766.35	\$584,766.35	\$406,766.35	\$1,218,364.65
Regional School Debt			\$0.00	Utility Fund - Interest	\$95,571.00	\$58,009.00	\$38,549.00	\$70,035.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,937,500.00			
Water/Sewer	\$9,271,580.27	\$9,271,580.27	\$0.00	Bond Anticipation Notes - Interest	\$217,241.00			
Beach	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$3,250,000.00	\$3,415,000.00	\$3,520,000.00	\$6,570,000.00
0			\$0.00	Bonds - Interest	\$651,100.00	\$509,625.00	\$365,350.00	\$265,800.00
0			\$0.00	Loans & Other Debt - Principal	\$60,500.00	\$61,565.63	\$62,803.08	\$553,546.69
0			\$0.00	Loans & Other Debt - Interest	\$14,500.00	\$13,252.01	\$12,014.54	\$50,520.32
0			\$0.00	Total	\$6,856,178.35	\$4,642,217.99	\$4,405,482.97	\$8,728,266.66
<u>Municipal Purposes</u>				Total Principal	\$5,877,766.35	\$4,061,331.98	\$3,989,569.43	\$8,341,911.34
Debt Authorized	\$6,892,000.00		\$6,892,000.00	Total Interest	\$978,412.00	\$580,886.01	\$415,913.54	\$386,355.32
Notes Outstanding	\$16,083,750.00		\$16,083,750.00	% of Total Current Year Budget	19.89%			
Bonds Outstanding	\$16,755,000.00		\$16,755,000.00					
Loans and Other Debt	\$778,982.51		\$778,982.51					
Total (Current Year)	\$52,101,312.78	\$11,591,580.27	\$40,509,732.51	Description	Debt Not Listed Above			
Population (2010 census)	1,334			Total Guarantees - Governmental				
Per Capita Gross Debt	\$39,056.46			Total Guarantees - Other				
Per Capita Net Debt	\$30,367.12			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation				Total Other				
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AAA		
				Year of Last Rating		2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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