



NJ Advance Media for NJ.com posted an article on March 28, 2019, entitled, “Here are the 30 N.J. towns with lowest property taxes” in 2018.

The average property tax bill in 2018 for the 565 towns in New Jersey was **\$8,767**

Pemberton Township was the 17th lowest in NJ and the 3rd lowest in Burlington County with an average property tax bill of **\$3,741**

2019

TOTAL GENERAL APPROPRIATIONS

(Budgeted)

CY2019
Introduced

• \$24,493,899.54

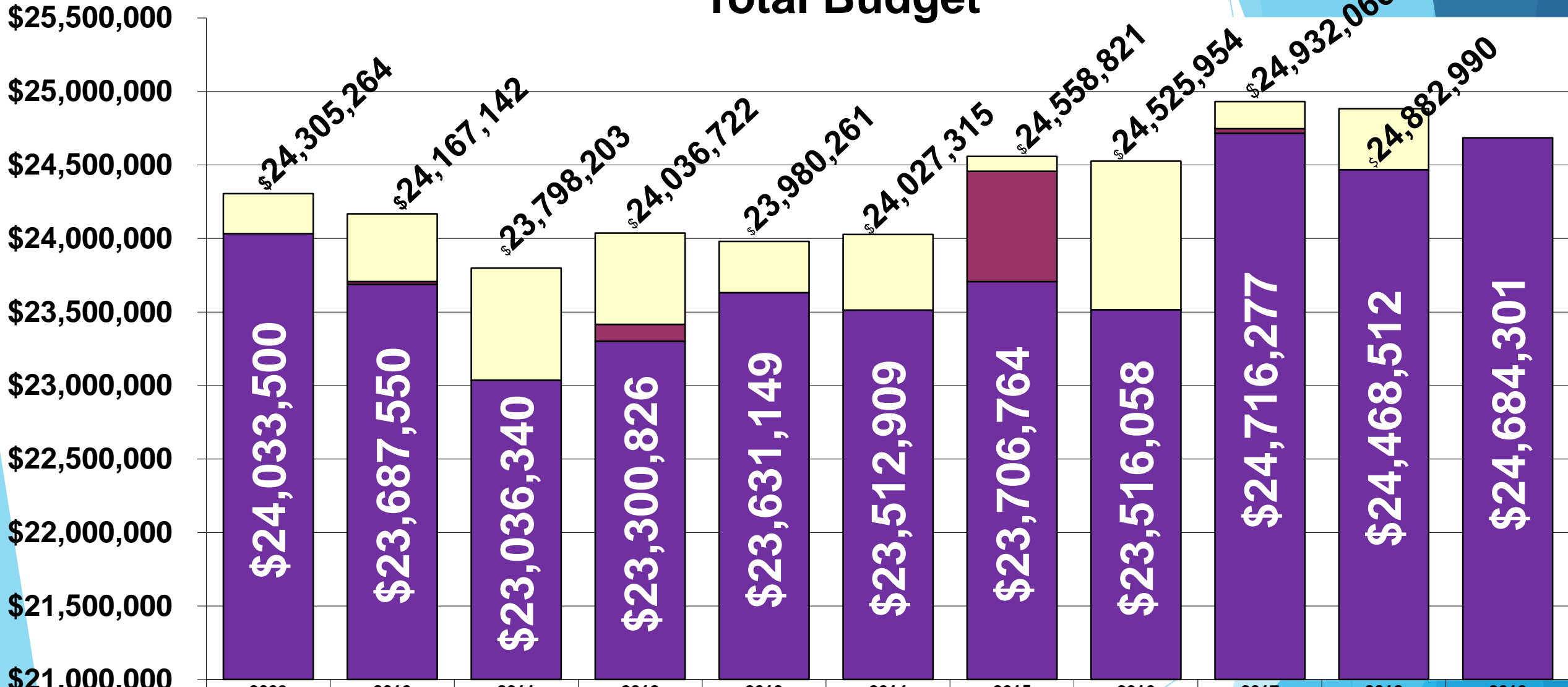
CY2018
Final

• \$24,882,989.62

Proposed
Decrease

• \$389,090.08

Total Budget



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Grants	\$271,764	\$459,592	\$761,863	\$620,896	\$349,112	\$514,406	\$102,058	\$1,009,896	\$185,789	\$414,478	\$-
Emergencies	\$-	\$20,000	\$-	\$115,000	\$-	\$-	\$750,000	\$-	\$30,000	\$-	\$-
Budget as Adopted	\$24,033,500	\$23,687,550	\$23,036,340	\$23,300,826	\$23,631,149	\$23,512,909	\$23,706,764	\$23,516,058	\$24,716,277	\$24,468,512	\$24,684,301

TOTAL SALARIES & WAGES

CY2019
Introduced

• \$8,781,744.00

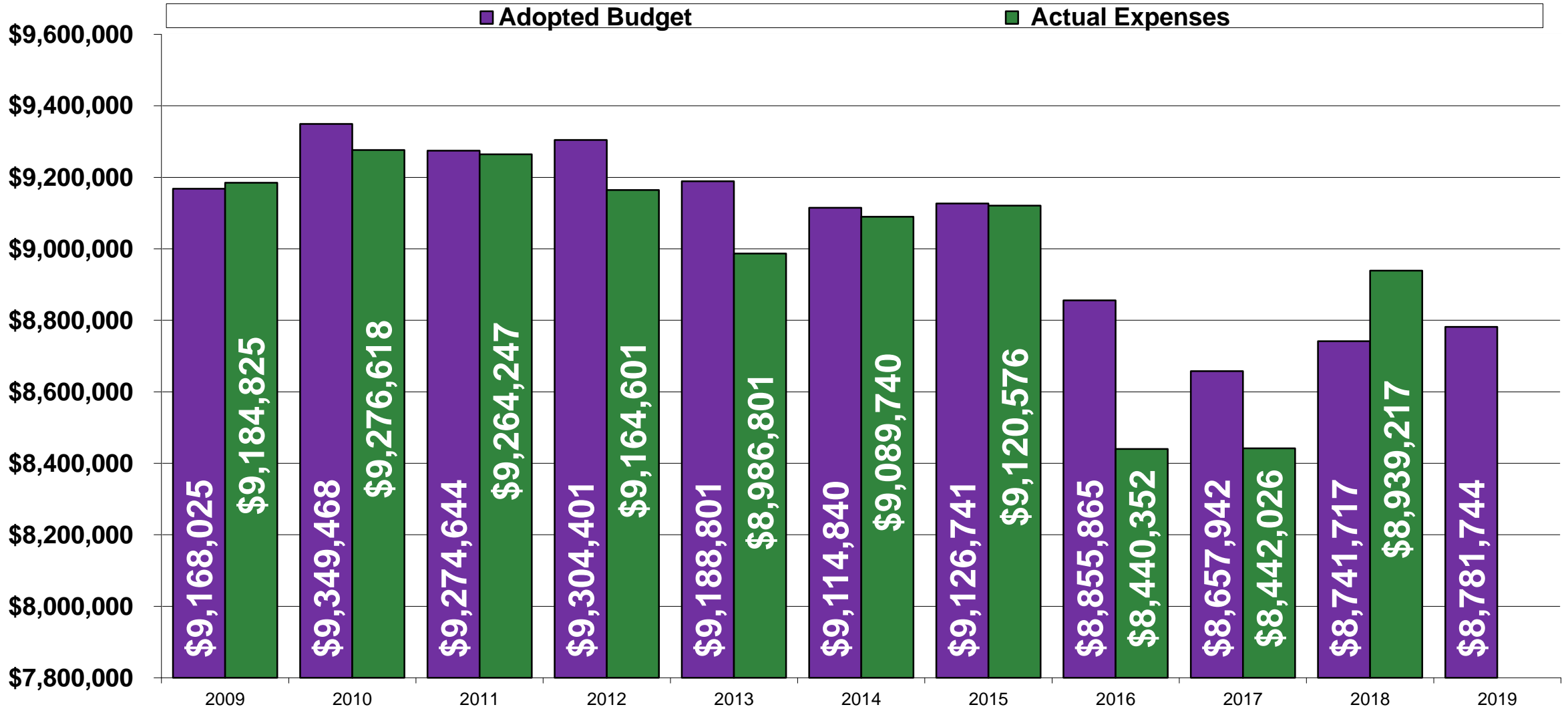
CY2018
Final

• \$8,939,217.00

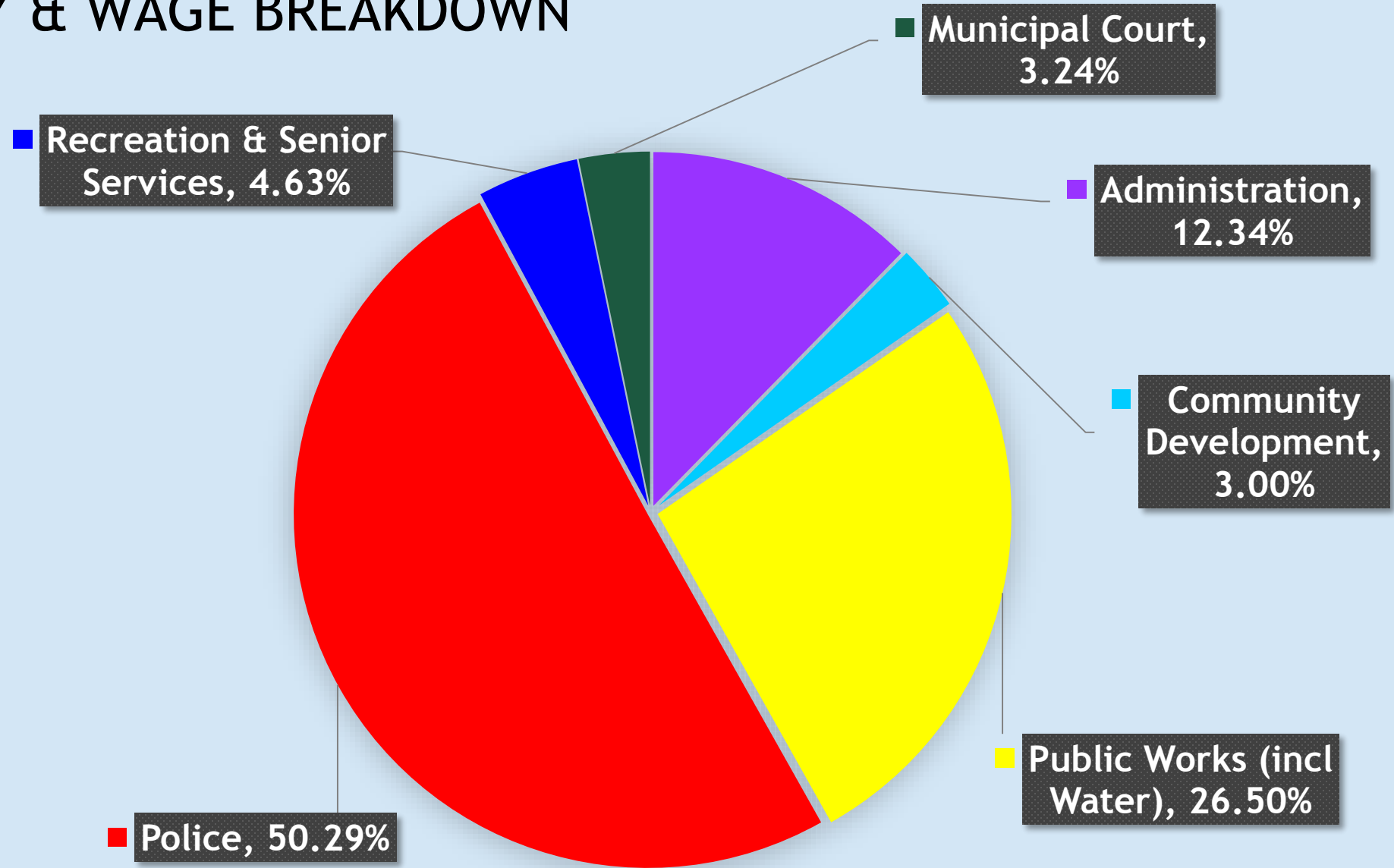
Proposed
Decrease

• \$157,473.00

Salaries & Wages



SALARY & WAGE BREAKDOWN



Operating Expenses (O&E)

Examples:

- All Township Departments/Divisions
- Office Supplies
- Fuel/Gas
- Utilities
- Tools
- Postage
- Vehicles & Maintenance of Vehicles (Parts)
- Cleaning Supplies
- Road Paving & Drainage Materials
- Materials for Parks, Beaches, and Lake Maintenance
- Office Equipment (Computers, Copiers, Phones)

<u>Department</u>	<u>2018 (Final)</u>	<u>2019 (Proposed)</u>
Administration	\$ 11,900.00	11,900.00
Township Clerk	\$ 31,250.00	32,350.00
Council	\$ 3,980.00	3,300.00
Finance	\$ 81,200.00	106,900.00
Tax Collector	\$ 19,030.00	19,030.00
Solid Waste	\$ 4,500.00	4,500.00
Tax Assessor	\$ 11,500.00	11,500.00
Legal	\$ 265,000.00	260,000.00
Engineering	\$ 160,000.00	120,000.00
Total	\$ 588,360.00	569,480.00

<u>Police and Public Works</u>	<u>2018 (Final)</u>	<u>2019 (Proposed)</u>
Buildings & Grounds	\$ 409,330	\$ 359,330
Streets & Roads	\$ 405,848	\$ 360,848
Fleet	\$ 296,000	\$ 296,000
Police	<u>\$ 290,950</u>	<u>\$ 268,750</u>
Total	\$ 1,402,128	\$ 1,284,928

Solid Waste Services 2018

O & E

Solid Waste Contract

\$ 898,000.00

Tipping Fees

\$ 830,000.00

Total

\$ 1,728,000.00

Solid Waste Services 2019

O & E

Solid Waste Contract	\$ 1,012,000.00
County Landfill Fees	<u>\$ 865,000.00</u>
Total	\$ 1,877,000.00
Increase over 2018	149,000.00

TOTAL: OTHER EXPENSES

CY2019
Introduced

• \$8,346,997.00

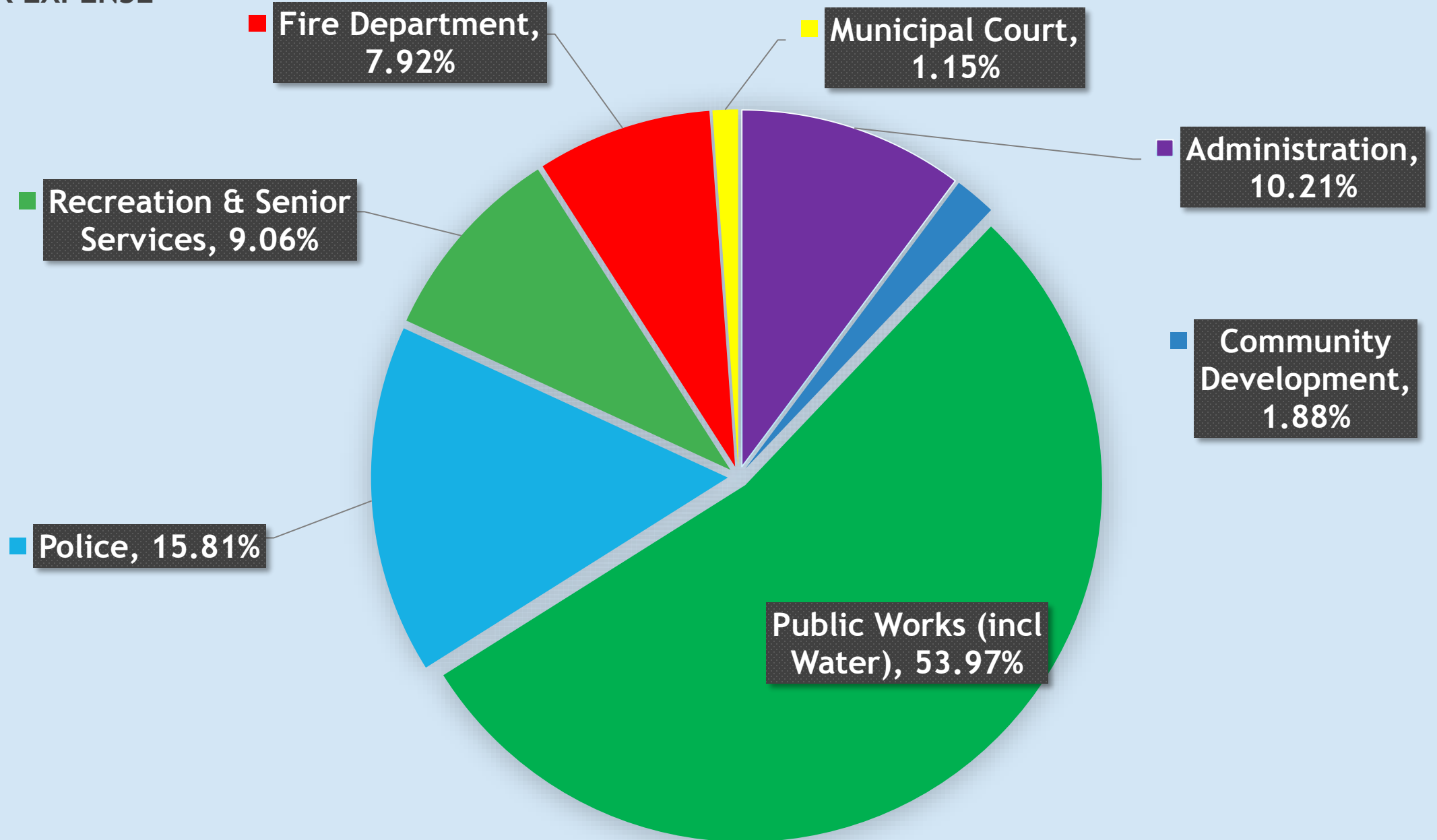
CY2018
Final

• \$7,907,315.00

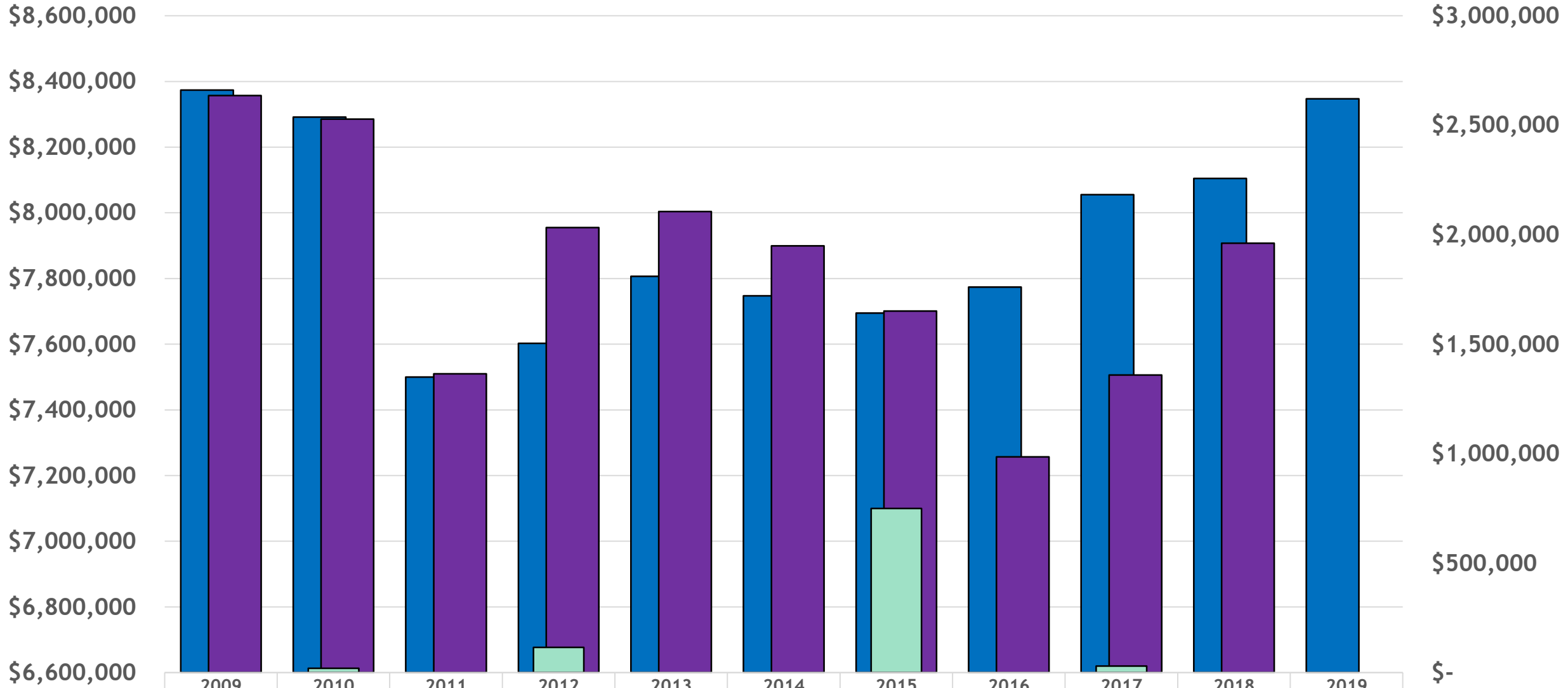
Proposed
Increase

• \$439,682.00

OTHER EXPENSE



Other Expenses



■ Budget as Adopted	\$8,373,729	\$8,291,270	\$7,499,643	\$7,602,314	\$7,806,744	\$7,747,071	\$7,694,798	\$7,773,707	\$8,055,085	\$8,105,015	\$8,346,997
■ Actual Expenses	\$8,356,929	\$8,285,120	\$7,510,040	\$7,955,114	\$8,003,644	\$7,899,461	\$7,700,963	\$7,256,656	\$7,506,167	\$7,907,315	
■ Emergencies	\$-	\$20,000	\$-	\$115,000	\$-	\$-	\$750,000	\$-	\$30,000	\$-	\$-

MANDATORY PENSION PAYMENTS

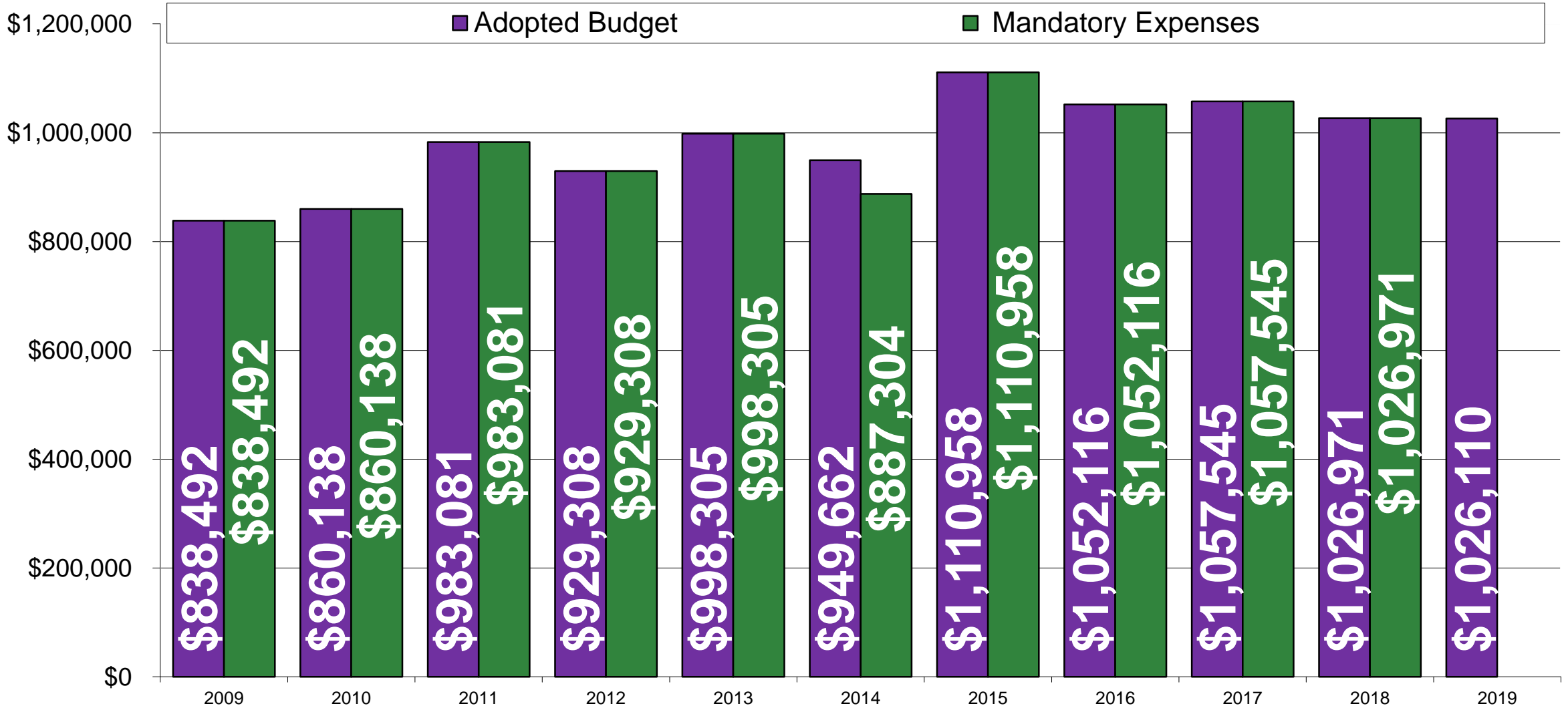
Police Pension Fund (PFRS)

- CY2019: \$1,026,110.00
- CY2018: \$1,026,971.00
- **Decrease: \$861.00**

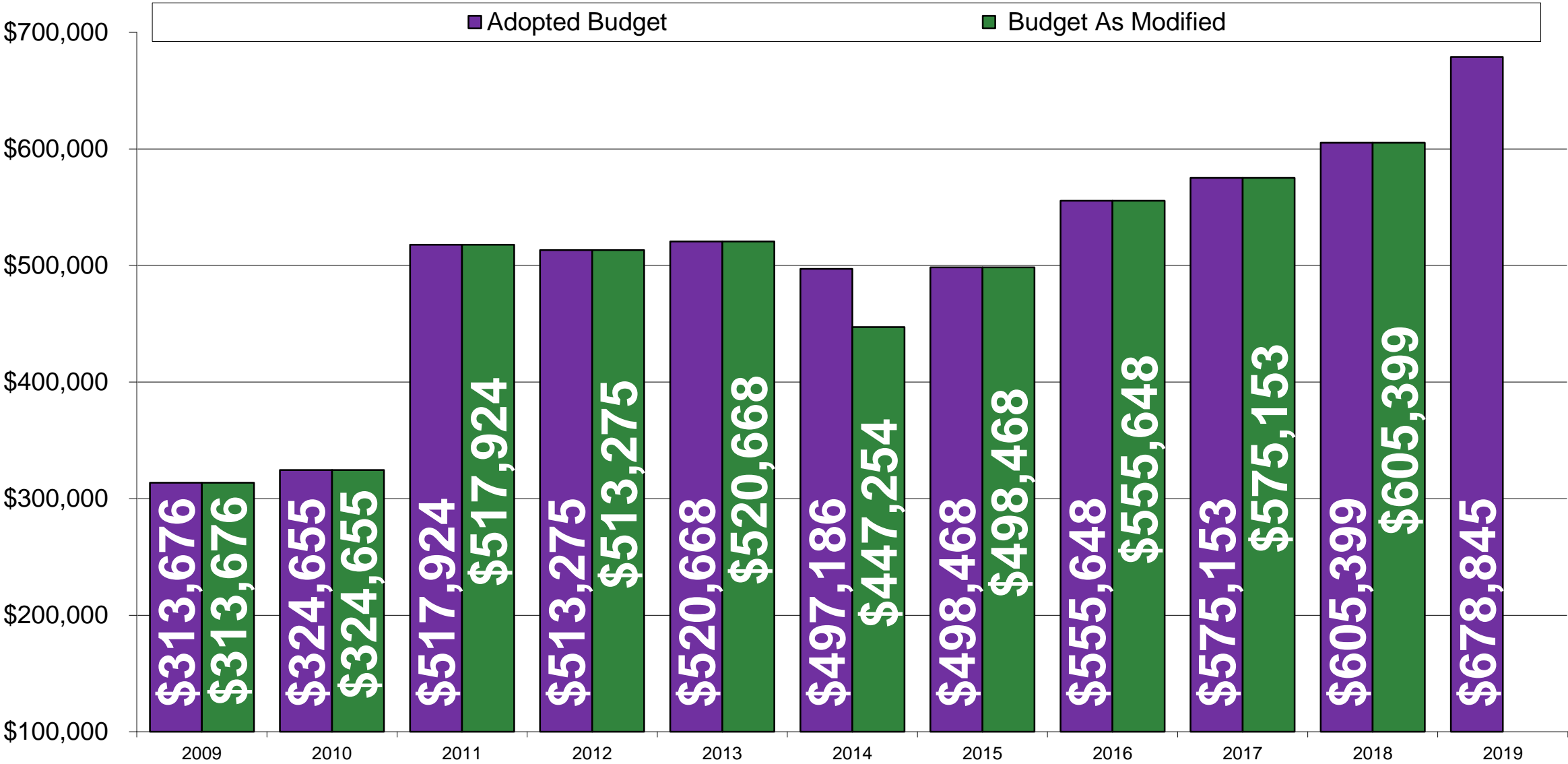
Civilian Employee Pension Fund (PERS)

- CY2019: \$678,845.47
- CY2018: \$605,399.00
- **Increase: \$73,446.47**

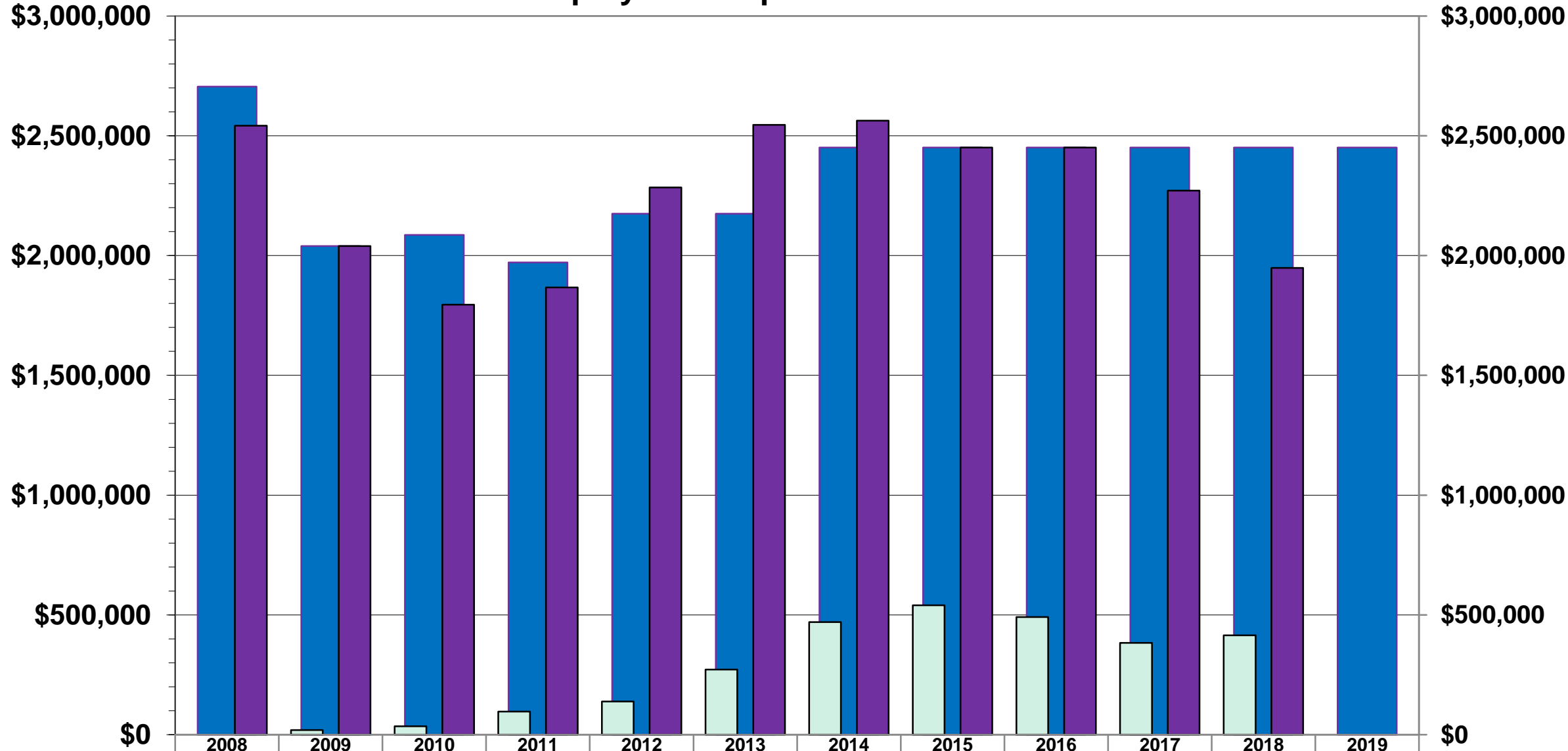
Police & Fire Retirement System



Public Employees Retirement System



Employee Group Health



■ Budget as Adopted	\$2,705,000	\$2,039,758	\$2,086,500	\$1,971,635	\$2,174,600	\$2,174,600	\$2,450,500	\$2,450,500	\$2,450,500	\$2,450,500	\$2,450,500	\$2,450,500
■ Employee Contributions	\$0	\$19,860	\$35,366	\$96,693	\$138,409	\$272,023	\$470,418	\$540,384	\$491,423	\$383,481	\$415,230	
■ Actual Expenses	\$2,541,900	\$2,039,758	\$1,795,086	\$1,866,889	\$2,284,400	\$2,545,600	\$2,562,790	\$2,450,500	\$2,450,500	\$2,271,300	\$1,948,600	

Tax Levy

■ Adopted Budget

■ Actual Taxes Collected

\$18,000,000
\$16,000,000
\$14,000,000
\$12,000,000
\$10,000,000
\$8,000,000
\$6,000,000
\$4,000,000
\$2,000,000
\$0

2009

2010

2011

2012

2013

2014

2015

2016

2017

2018

2019

\$12,850,600

\$13,178,714

\$12,844,444

\$12,881,345

\$13,368,140

\$13,631,900

\$13,624,051

\$14,099,326

\$13,903,448

\$14,443,286

\$14,066,917

\$14,643,858

\$14,909,183

\$15,080,303

\$14,998,020

\$15,454,887

\$15,130,234

\$15,524,377

\$15,211,285

\$15,263,960

\$15,208,865

NON-TAX GENERAL REVENUES

**(Court, Fees & Permits (non-UCC), Licenses, Surplus from Utilities)
CY2018 Actual Revenues**

CY2019: \$3,092,400.00

CY2018: \$3,100,700.00

Decrease: \$8,300.00

NON-TAX SPECIAL ITEMS GENERAL REVENUES

PILOT (Browns Woods Apt), Reserves for Repayment of Debt, (see Sheet 10 and 10a)

CY2018 Actual Revenues

CY2019: \$398,902.36

CY2018: \$388,902.38

Increase: \$9,999.98

OTHER SOURCES OF REVENUE

- ▶ **SURPLUS USED IN CY2019- \$1,710,000.00**
(Bal. as of 12/31/2018 **\$2,718,516.47**)
- ▶ **STATE AID - \$3,018,097.00**

CY2018 Revenues that Exceeded Projections

Recreation Fees

- Projected: \$0.00
- Realized: \$126,917.49

Local Tax Collection

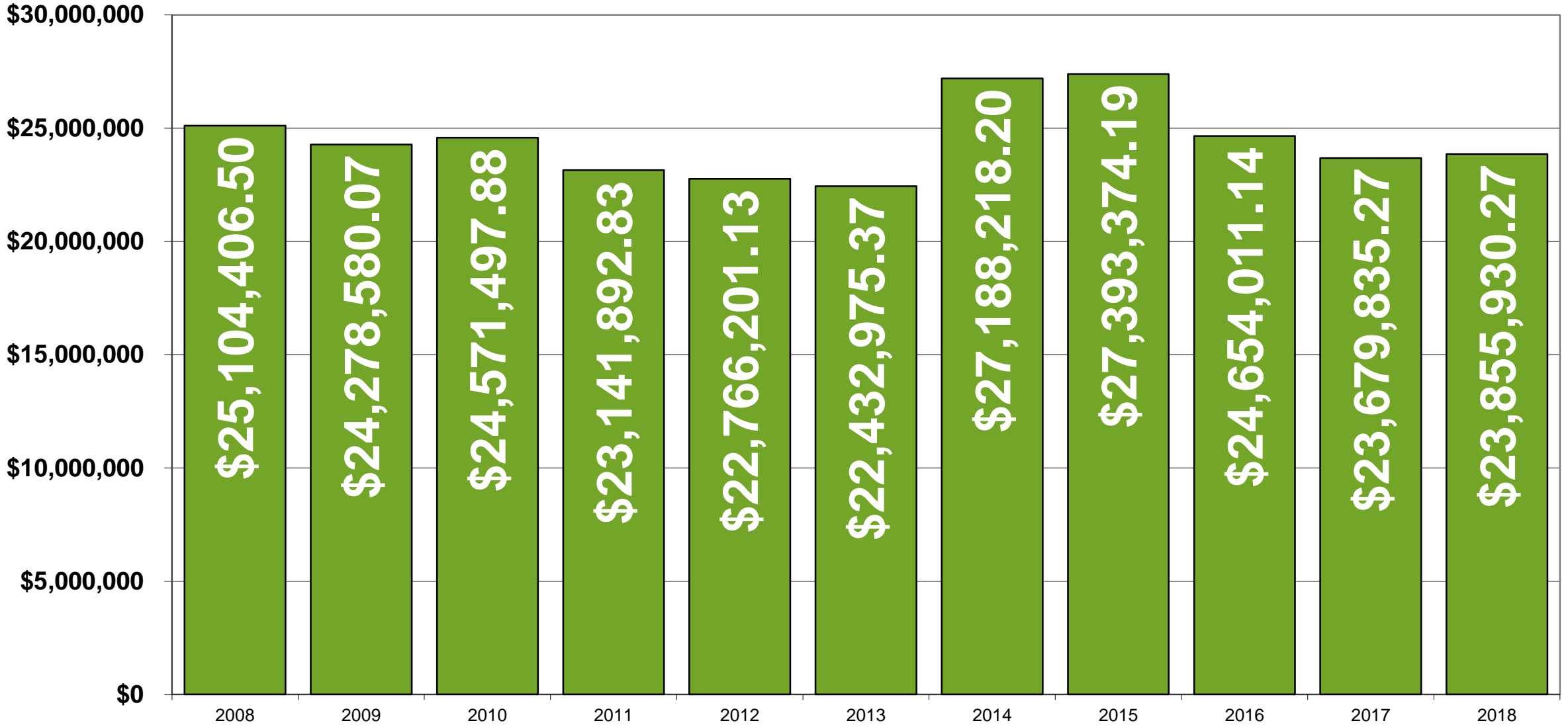
- Projected: \$15,208,865.36
- Realized: \$15,263,959.79

TOTAL MUNICIPAL DEBT OBLIGATION

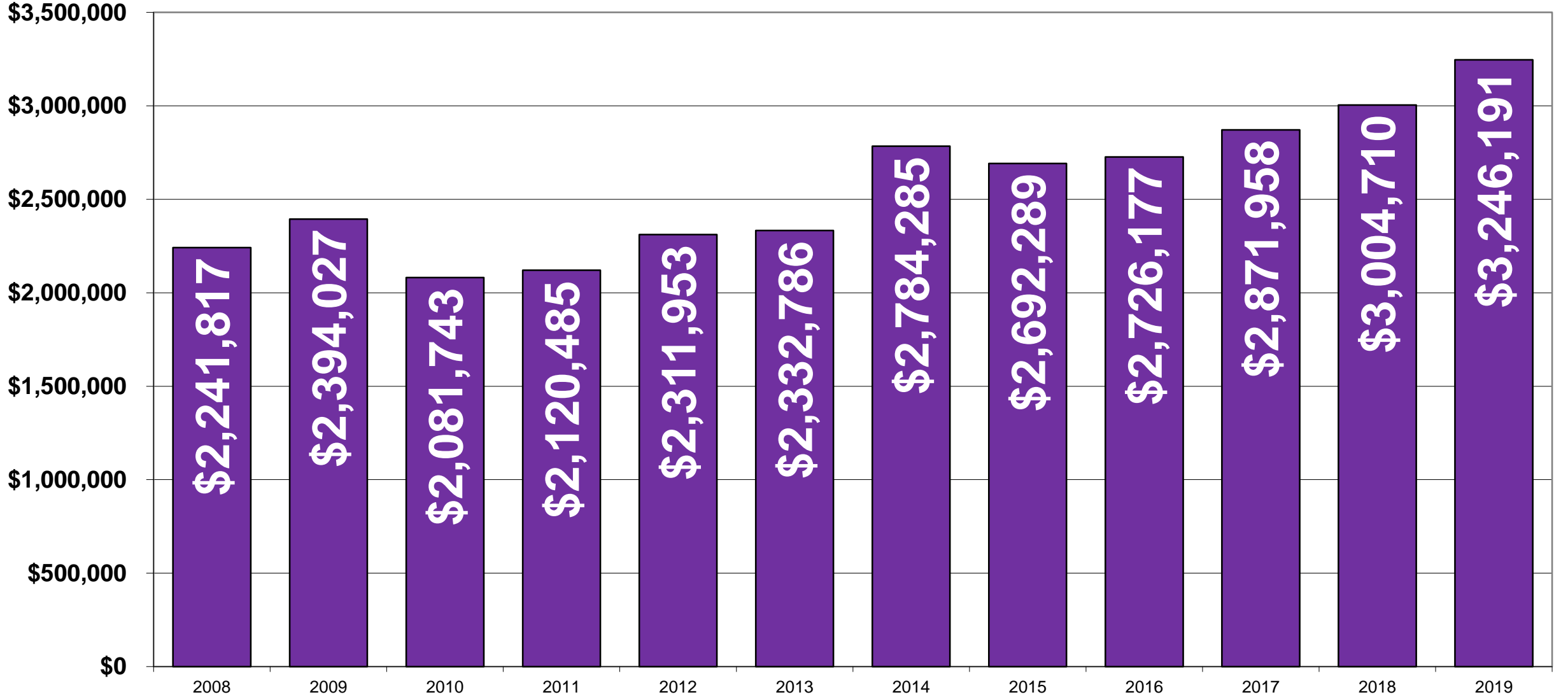
(Including Water & Sewer Debt)
(As of 12/31/2018)

▶ **\$26,270,642.33**

Municipal Debt By Year



Municipal Debt Service



SELF LIQUIDATING DEBT

(WATER & SEWER)

Water Debt: \$1,612,824.41

Sewer Debt: \$801,887.65

DEBT RATIO

Maximum Allowed **3.5%** of Three Year Equalized Assessed Values

Year	Debt Ratio	3-Year Avg. Assessed Values	Current Debt	Max Debt Allowed	Debt Available
2003	2.590%	\$ 890,467,836.00	\$ 23,094,126.40	\$ 31,166,374.26	\$ 8,072,247.86
2004	2.280%	\$ 977,491,880.00	\$ 22,271,172.00	\$ 34,212,215.80	\$ 11,941,043.80
2005	2.240%	\$ 1,111,184,472.00	\$ 24,853,044.00	\$ 38,891,456.52	\$ 14,038,412.52
2006	1.570%	\$ 1,289,519,361.00	\$ 20,300,810.00	\$ 45,133,177.64	\$ 24,832,367.64
2007	1.450%	\$ 1,487,754,361.00	\$ 21,583,652.00	\$ 52,071,402.64	\$ 30,487,750.64
2008	1.530%	\$ 1,638,211,997.00	\$ 25,104,307.50	\$ 57,337,419.90	\$ 32,233,112.40
2009	1.420%	\$ 1,707,317,340.00	\$ 24,278,580.07	\$ 59,756,106.90	\$ 35,477,526.83
2010	1.460%	\$ 1,688,603,420.00	\$ 24,571,497.88	\$ 59,101,119.70	\$ 34,529,621.82
2011	1.420%	\$ 1,634,290,605.00	\$ 23,141,892.83	\$ 57,200,171.18	\$ 34,058,278.35
2012	1.434%	\$ 1,587,903,510.67	\$ 22,766,201.13	\$ 55,576,622.87	\$ 32,810,421.74
2013	1.453%	\$ 1,535,637,913.67	\$ 22,306,142.19	\$ 53,747,326.98	\$ 31,441,184.79
2014	1.824%	\$ 1,498,372,789.00	\$ 27,336,311.83	\$ 52,443,047.62	\$ 25,106,735.79
2015	1.874%	\$ 1,461,928,896.33	\$ 27,393,374.19	\$ 51,167,511.37	\$ 23,774,137.18
2016	1.742%	\$ 1,451,885,144.00	\$ 25,297,596.38	\$ 50,815,980.04	\$ 25,518,383.66
2017	1.650%	\$ 1,459,362,175.00	\$ 24,177,640.01	\$ 51,077,676.13	\$ 26,900,036.12
2018	1.804%	\$ 1,456,199,888.12	\$ 26,270,642.33	\$ 50,966,996.08	\$ 24,696,353.75