



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.442	\$1,294,937.84	15.59%	\$762.35	Municipal Purpose Tax	ACTUAL	\$1,300,033.51
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.202	\$575,539.00	6.93%	\$348.41	Fire Districts (total levies)	ESTIMATED	\$615,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.056	\$3,095,747.00	37.28%	\$1,821.38	Local School District	ESTIMATED	\$3,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.079	\$3,163,120.17	38.09%	\$1,861.05	County Purposes	ESTIMATED	\$3,270,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.051	\$147,718.85	1.78%	\$87.96	County Board of Health	ESTIMATED	\$160,000.00
County Open Space	0.010	\$27,942.93	0.34%	\$17.25	County Open Space	ESTIMATED	\$30,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.840	\$8,305,005.79	100.00%	\$4,898.40	Total ESTIMATED amount to be raised by taxes		\$8,575,033.51
<p>Total Taxable Valuation as of October 1, 2019 <u>\$294,578,512.00</u> (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment <u>\$171,821.00</u></p>					<p>Revenue Anticipated, Excluding Tax Levy 2,977,252.24</p> <p>Budget Appropriations, before Reserve for Uncollected Taxes 3,634,158.24</p> <p>Total Non-Municipal Tax Levy 7,275,000.00</p> <p>Amount to be Raised by Taxes - Before RUT 7,931,906.00</p> <p>Reserve for Uncollected Taxes (RUT) 643,127.51</p> <p>Total Amount to be Raised by Taxes 8,575,033.51</p>		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
	Prior Year	Current Year	% Change (+/-)				
	0.442	0.441	-0.23%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,294,937.84	\$1,300,033.51	0.39%	\$5,095.67			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$762.35	\$757.73	-0.61%	(\$4.62)			
Sheet UFB-1							
					<p><u>Tax Collections - ACTUAL as of Prior Year</u></p> <p>Total Tax Revenue, Collections CY 2019 7,780,723.27</p> <p>Total Tax Levy, CY 2019 8,326,275.01</p> <p>% of Taxes Collected, CY 2019 93.45%</p> <p>Delinquent Taxes - December 31, 2019 439,316.56</p>		

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	-19.47%	(\$185,000.00)	\$950,000.00	\$765,000.00	\$765,000.00							
08	Local Revenue	-30.04%	(\$66,123.74)	\$220,123.74	\$154,000.00	\$154,000.00							
09	State Aid (without offsetting appropriation)	10.99%	\$122,548.00	\$1,115,305.00	\$1,237,853.00	\$1,237,853.00							
08	Uniform Construction Code Fees	-43.63%	(\$23,217.00)	\$53,217.00	\$30,000.00	\$30,000.00							
	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	59.48%	\$154,904.50	\$260,449.74	\$415,354.24	\$415,354.24							
08	Other Special Items	-0.46%	(\$23.08)	\$5,068.08	\$5,045.00	\$5,045.00							
15	Receipts from Delinquent Taxes	-7.21%	(\$28,754.39)	\$398,754.39	\$370,000.00	\$370,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.09%	(\$99,199.72)	\$1,399,233.23	\$1,300,033.51	\$1,300,033.51							
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	-2.84%	(\$124,865.43)	\$4,402,151.18	\$4,277,285.75	\$4,277,285.75	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	3.00	16.82%	\$147,422.00	\$876,412.24	\$1,023,834.24	\$597,500.00	\$426,334.24						
21	Land-Use Administration		0.35	-3.85%	(\$1,000.00)	\$26,000.00	\$25,000.00	\$25,000.00							
22	Uniform Construction Code		4.65	-26.48%	(\$29,000.00)	\$109,500.00	\$80,500.00	\$80,500.00							
23	Insurance			-3.53%	(\$20,000.00)	\$567,000.00	\$547,000.00	\$547,000.00							
25	Public Safety		3.00	-1.31%	(\$2,305.00)	\$175,305.00	\$173,000.00	\$173,000.00							
26	Public Works	5.00	1.00	-0.63%	(\$5,000.00)	\$787,880.00	\$782,880.00	\$782,880.00							
27	Health and Human Services	1.00		4.17%	\$3,000.00	\$72,000.00	\$75,000.00	\$75,000.00							
28	Parks and Recreation			-16.67%	(\$5,000.00)	\$30,000.00	\$25,000.00	\$25,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			3.17%	\$7,000.00	\$221,000.00	\$228,000.00	\$228,000.00							
32	Landfill / Solid Waste Disposal			-16.19%	(\$25,500.00)	\$157,500.00	\$132,000.00	\$132,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.92%	\$2,799.00	\$146,145.00	\$148,944.00	\$148,944.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.00%	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00							
43	Court and Public Defender	1.00	5.00	0.00%	\$0.00	\$96,000.00	\$96,000.00	\$96,000.00							
44	Capital			50.00%	\$25,000.00	\$50,000.00	\$75,000.00	\$75,000.00							
45	Debt			#DIV/0!	\$0.00		\$0.00								
46	Deferred Charges			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.72%	\$10,882.17	\$632,245.34	\$643,127.51	\$643,127.51							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	11.00	17.00	2.60%	\$108,298.17	\$4,168,987.58	\$4,277,285.75	\$3,850,951.51	\$426,334.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
		X		Ambulance Services	\$200,000.00	Township is working to find a longer-term solution to ambulance coverage in the township
X				State Aid	\$1,237,853.00	Township relies heavily on municipal aid

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,959	\$11,700,900.00	3.97%
2 Residential	1,367	\$234,878,700.00	79.73%
3A/3B Farm	82	\$8,676,900.00	2.95%
4A Commercial	72	\$20,175,200.00	6.85%
4B Industrial	29	\$17,897,500.00	6.08%
4C Apartments	2	\$619,700.00	0.21%
5A/5B Railroad	2	\$0.00	0.00%
6A/6B Business Personal Property	1	\$629,612.00	0.21%
Total	3,514	\$294,578,512.00	100.00%
Average Ratio (%), Assessed to True Value		105.41%	
Equalized Valuation, Taxable Properties		\$279,459,740.06	
Total # of property tax appeals filed in 2019		County Tax Board	42.00
		State Tax Court	0.00
Number of 2019 County Tax Board decisions appealed to Tax Court			4.00
Number of pending property tax appeals in State Tax Court			4.00
Amount paid out by municipality for tax appeals in 2019			\$35,287.21

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$8,749,700.00	5.14%
15B Other Schools	1	\$69,800.00	0.04%
15C Public Property	695	\$148,089,600.00	86.98%
15D Church and Charities	15	\$4,492,200.00	2.64%
15E Cemeteries & Graveyards	12	\$80,600.00	0.05%
15F Other Exempt	114	\$8,782,100.00	5.16%
Total	840	\$170,264,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		57.80%	

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 2019 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2019 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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		2.00	37,729.00	\$34,229.00				\$3,500.00
Supervisory Staff (Department Heads & Managers)	1.00		91,016.31	\$51,908.82		\$7,000.00	\$26,107.49	\$6,000.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		601,636.42	\$386,000.00	\$35,000.00	\$67,344.00	\$63,292.42	\$50,000.00
All Other Non-Union Employees not listed above	1.00	15.00	282,851.88	\$214,000.00	\$12,300.00	\$5,600.00	\$29,951.88	\$21,000.00
Totals	11.00	17.00	1,013,233.61	\$686,137.82	\$47,300.00	\$79,944.00	\$119,351.79	\$80,500.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	5.00	\$10,808.88	\$54,044.40	4.00	\$11,324.16	\$45,296.64
Parent & Child			\$0.00	1.00	\$20,270.28	\$20,270.28
Employee & Spouse (or Partner)	1.00	\$22,153.44	\$22,153.44	2.00	\$22,926.12	\$45,852.24
Family	2.00	\$31,000.00	\$62,000.00	2.00	\$32,388.66	\$64,777.32
Employee Cost Sharing Contribution (enter as negative -)			(\$18,700.00)			(\$25,500.00)
Subtotal	8.00		\$119,497.84	9.00		\$150,696.48
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$4,530.12	\$9,060.24	2	\$4,218.84	\$8,437.68
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$11,231.14	\$67,386.84	6	\$9,535.32	\$57,211.92
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$76,447.08	8.00		\$65,649.60
GRAND TOTAL	16.00		\$195,944.92	17.00		\$216,346.08

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
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
Michelle Behm	105.00	\$18,223.96	x		
Ashley Criss	8.14	\$1,282.03			x
William Eller	39.50	\$8,611.00	x		
Lisa Fisher	110.57	\$19,134.36	x		
Steve Hagemann	39.31	\$10,472.85	x		
Mary Harrar	24.02	\$2,168.29	x		
Donna Jacoby	47.73	\$4,717.59	x		
Louann Karrer	68.36	\$12,527.76	x		
Robert McCarter	16.44	\$1,956.70	x		
Denise Peterson	18.89	\$3,697.99		x	
Asa Whilden	74.56	\$16,689.11	x		
Eric Wood	67.38	\$11,750.20	x		
Totals	619.90	\$111,231.84			
Total Funds Reserved as of end of 2019		\$61,111.69			
Total Funds Appropriated in 2020		\$3,000.00			

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$430,000.00	\$430,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$605,000.00	\$0.00	\$605,000.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$1,035,000.00	\$430,000.00	\$605,000.00			
Population (2010 census)	<u>7,976</u>					
Per Capita Gross Debt	<u>\$129.76</u>					
Per Capita Net Debt	<u>\$75.85</u>					
3 Yr. Average Property Valuation		<u>\$277,828,800.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.22%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>0.00%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating				X		

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	Bridgeton	Tax Assessor		1/1/2020	12/31/2020	\$16,000.00
Receiving	Cumberland County Improvement Authority	Trash and Recycling		1/1/2020	12/31/2020	\$0.00
Providing	Cumberland County	Housing of high water vehicles		1/1/2020	12/31/2020	\$0.00
Providing	Dennis Township	Sharing of sub-code officials in the event a conflict arises	The town receiving the services will pay a	4/18/2019	4/18/2029	\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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