

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.443	\$1,291,974.62	14.93%	\$509.95	Municipal Purpose Tax	ACTUAL	\$1,293,914.13
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.224	\$633,733.00	7.32%	\$257.85	Fire Districts (total levies)	ESTIMATED	\$675,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.099	\$3,209,948.00	37.09%	\$1,265.08	Local School District	ESTIMATED	\$3,280,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.134	\$3,311,435.05	38.26%	\$1,305.37	County Purposes	ESTIMATED	\$3,700,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.061	\$177,695.74	2.05%	\$70.22	County Board of Health		
County Open Space	0.011	\$30,142.17	0.35%	\$12.66	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.972	\$8,654,928.58	100.00%	\$3,421.13	Total ESTIMATED amount to be raised by taxes		\$8,948,914.13
Total Taxable Valuation as of October 1, 2022							4,203,355.16
(To be used to calculate the current year tax rate)							4,848,473.02
Current Year Average Residential Assessment							\$7,655,000.00
<u>Prior Year to Current Year Comparison</u>							\$8,300,117.86
<u>Comparison - Municipal Purposes Tax Rate</u>							\$648,796.27
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$8,948,914.13
	0.443	0.443	0.00%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,291,974.62	\$1,293,914.13	0.15%	\$1,939.51			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$509.95	\$509.95	0.00%	\$0.00			
					% of Tax Collections used to Calculate RUT		92.75%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		8,204,992.07
					Total Tax Levy, CY 2022		8,670,542.54
					% of Taxes Collected, CY 2022		94.63%
					Delinquent Taxes - December 31, 2022		\$458,554.89

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-8.38%	(\$71,000.00)	\$847,000.00	\$776,000.00	\$776,000.00							
08	Local Revenue	-15.17%	(\$29,485.02)	\$194,420.52	\$164,935.50	\$164,935.50							
09	State Aid (without offsetting appropriation)	4.71%	\$52,544.64	\$1,115,305.00	\$1,167,849.64	\$1,167,849.64							
08	Uniform Construction Code Fees	-31.36%	(\$13,705.00)	\$43,705.00	\$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	238.83%	\$1,175,278.16	\$492,105.86	\$1,667,384.02	\$1,667,384.02							
08	Other Special Items	632.41%	\$32,108.82	\$5,077.18	\$37,186.00	\$37,186.00							
15	Receipts from Delinquent Taxes	1.37%	\$4,863.19	\$355,136.81	\$360,000.00	\$360,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-12.11%	(\$178,291.20)	\$1,472,205.33	\$1,293,914.13	\$1,293,914.13							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	21.49%	\$972,313.59	\$4,524,955.70	\$5,497,269.29	\$5,497,269.29	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	3.00	114.92%	\$1,201,046.95	\$1,045,142.07	\$2,246,189.02	\$571,500.00	\$1,674,689.02							
21	Land-Use Administration	0.35		7.02%	\$2,000.00	\$28,500.00	\$30,500.00	\$30,500.00								
22	Uniform Construction Code	0.65	4.00	-0.56%	(\$500.00)	\$88,500.00	\$88,000.00	\$88,000.00								
23	Insurance			0.95%	\$5,000.00	\$527,000.00	\$532,000.00	\$532,000.00								
25	Public Safety		3.00	-63.73%	(\$65,000.00)	\$102,000.00	\$37,000.00	\$37,000.00								
26	Public Works	5.00	1.00	5.78%	\$49,500.00	\$856,000.00	\$905,500.00	\$905,500.00								
27	Health and Human Services	1.00		3.41%	\$3,000.00	\$88,000.00	\$91,000.00	\$91,000.00								
28	Parks and Recreation			13.33%	\$2,000.00	\$15,000.00	\$17,000.00	\$17,000.00								
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			2.20%	\$5,000.00	\$227,000.00	\$232,000.00	\$232,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$146,000.00	\$146,000.00	\$146,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.64%	\$10,068.00	\$151,716.00	\$161,784.00	\$161,784.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			50.71%	\$35,500.00	\$70,000.00	\$105,500.00	\$105,500.00								
43	Court and Public Defender			-100.00%	(\$48,000.00)	\$48,000.00	\$0.00	\$0.00								
44	Capital			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			-2.44%	(\$5,000.00)	\$205,000.00	\$200,000.00	\$200,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.34%	\$14,840.15	\$633,956.12	\$648,796.27	\$648,796.27								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	10.00	11.00	28.21%	\$1,209,455.10	\$4,287,814.19	\$5,497,269.29	\$3,822,580.27	\$1,674,689.02	\$0.00	\$0.00	\$0.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				State Aid	\$1,167,849.64	Township relies heavily on State Aid. CMPTRA has been rolled into Energy Receipts
		X		Ambulance Service	\$0.00	INSPIRA currently providing at no cost
		X		Health and Workers Comp Insurances	\$532,000.00	Costs continue to rise
X				Municipal Relief Fund State Aid	\$46,396.64	One-time Revenue

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,915	\$11,512,200.00	3.94%	15A Public Schools	3	\$8,749,700.00	5.14%
2 Residential	1,366	\$234,466,800.00	80.29%	15B Other Schools	1	\$69,800.00	0.04%
3A/3B Farm	87	\$8,322,300.00	2.85%	15C Public Property	739	\$148,262,500.00	87.06%
4A Commercial	70	\$19,849,900.00	6.80%	15D Church and Charities	14	\$4,427,200.00	2.60%
4B Industrial	25	\$16,680,500.00	5.71%	15E Cemeteries & Graveyards	12	\$80,600.00	0.05%
4C Apartments	2	\$619,700.00	0.21%	15F Other Exempt	113	\$8,706,700.00	5.11%
5A/5B Railroad	2	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$587,981.00	0.20%				
Total	3,468	\$292,039,381.00	100.00%	Total	882	\$170,296,500.00	100.00%
Average Ratio (%), Assessed to True Value				89.99%			
Equalized Valuation, Taxable Properties				\$324,524,259.36			
Total # of property tax appeals filed in 2022				County Tax Board	7.00		
				State Tax Court	1.00		
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2022				\$1,251.23			
				Percentage of Exempt vs. Non-Exempt Properties	58.31%		

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 2022 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
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	23,866.00	\$21,866.00				\$2,000.00
Supervisory Staff (Department Heads & Managers)	2.00		208,326.25	\$137,500.00	\$2,100.00	\$23,526.25	\$31,200.00	\$14,000.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		631,488.60	\$426,000.00	\$13,700.00	\$72,888.60	\$76,900.00	\$42,000.00
All Other Non-Union Employees not listed above		10.00	107,643.00	\$97,200.00		\$1,043.00		\$9,400.00
Totals	9.00	12.00	971,323.85	\$682,566.00	\$15,800.00	\$97,457.85	\$108,100.00	\$67,400.00

Is the Local Government required to comply with N.J.S.A. 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$13,501.92	\$54,007.68	5.00	\$11,205.60	\$56,028.00
Parent & Child	1.00	\$24,168.48	\$24,168.48			\$0.00
Employee & Spouse (or Partner)	2.00	\$27,765.84	\$55,531.68	1.00	\$23,938.56	\$23,938.56
Family			\$0.00	2.00	\$32,078.70	\$64,157.40
Employee Cost Sharing Contribution (enter as negative -)			(\$25,532.87)			(\$22,887.40)
Subtotal	7.00		\$108,174.97	8.00		\$121,236.56
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$5,015.88	\$15,047.64	1	\$5,300.00	\$5,300.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$9,821.16	\$49,105.80	7	\$12,000.00	\$84,000.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			(\$1,400.00)
Subtotal	8.00		\$64,153.44	8.00		\$87,900.00
GRAND TOTAL	15.00		\$172,328.41	16.00		\$209,136.56

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	150.57	\$29,490.92	x		
William Eller	43.88	\$10,225.05	x		
Steven Hagemann	33.19	\$9,451.43	x		
Donna Jacoby	79.80	\$9,979.95	x		
Ashlee Leith	15.48	\$2,214.61	x		
Robert McCarter	16.19	\$2,781.66	x		
Lynn Perryman	10.57	\$1,473.34	x		
Denise Peterson	57.07	\$12,357.49		x	
Asa Whilden	12.56	\$3,005.93	x		
Eric Wood	70.69	\$16,478.67	x		
Totals	490.00	\$97,459.05			
Total Funds Reserved as of end of 2022		\$42,402.30			
Total Funds Appropriated in 2023		\$3,000.00			

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$400,000.00	\$0.00	\$400,000.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$400,000.00	\$0.00	\$400,000.00	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	<u>6,218</u>			Total Other				
Per Capita Gross Debt	<u>\$64.33</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	<u>\$64.33</u>			Rating				
				Year of Last Rating				
3 Year Average Property Valuation		<u>\$298,891,209.33</u>		Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Average Property Valuation		<u>0.13%</u>						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	Municipality	Bridgeton	Tax Assessor	Tax Collection / Assessment		1/1/2023	12/31/2023	\$17,500.00
Recipient	Municipality	Vineland	Court	Court and Public Defender		1/1/2023	12/31/2023	\$88,000.00
Recipient	Municipality	Brigantine	Purchasing	Accounting / Finance	QPA	1/1/2023	12/31/2025	\$1,000.00
Recipient	County	Cumberland County	Public Works	Stormwater	East Point Lighthouse Flooding	1/1/2023	12/31/2023	\$0.00
Recipient	School District	Maurice River School	Public Works	Property Management / Maintenance	T-1 Water Treatment Operator	1/1/2023	12/31/2023	\$2,260.56
Lead	School District	Maurice River School	Public Works	Public Works	Gas/Diesel - Reimbursed	1/1/2023	12/31/2023	\$0.00
Lead	Authority	CCIA	Solid Waste	Recycling	Collections	1/1/2023	12/31/2023	\$0.00
Recipient	Authority	CCIA	Solid Waste	Landfill / Solid Waste Disposal	Use of Solid Waste Complex	1/1/2023	12/31/2023	\$0.00
Lead	Municipality	Dennis Township	Construction	Uniform Construction Code	Subcode officials - conflicts	12/1/2018	12/1/2028	\$0.00
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$108,760.56
	Page Total							\$108,760.56

USER FRIENDLY BUDGET SECTION - Notes

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