



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	0.442	\$1,300,033.51	15.24%	\$759.45
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.204	\$584,291.00	6.85%	\$350.51
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.075	\$3,165,727.00	37.12%	\$1,847.08
Regional School District			0.00%	\$0.00
County Purposes	1.117	\$3,288,095.69	38.55%	\$1,919.24
County Library			0.00%	\$0.00
County Board of Health	0.056	\$162,623.55	1.91%	\$96.22
County Open Space	0.010	\$28,130.31	0.33%	\$17.12
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.904	\$8,528,901.06	100.00%	\$4,989.62

Total Taxable Valuation as of October 1, 2020	<u>\$291,310,967.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$171,221.82</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.442	0.442	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,300,033.51	\$1,286,320.73	-1.05%	(\$13,712.78)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$759.45	\$756.80	-0.35%	(\$2.65)

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,286,320.73
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$600,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,250,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,370,000.00
County Library		
County Board of Health	ESTIMATED	\$200,000.00
County Open Space	ESTIMATED	\$30,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$8,736,320.73

Revenue Anticipated, Excluding Tax Levy	2,649,056.00
Budget Appropriations, before Reserve for Uncollected Taxes	3,288,889.00
Total Non-Municipal Tax Levy	\$7,450,000.00
Amount to be Raised by Taxes - Before RUT	\$8,089,833.00
Reserve for Uncollected Taxes (RUT)	\$646,487.73
Total Amount to be Raised by Taxes	\$8,736,320.73

% of Tax Collections used to Calculate RUT	<u>92.60%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	8,043,504.85
Total Tax Levy, CY 2020	8,552,878.84
% of Taxes Collected, CY 2020	<u>94.04%</u>
Delinquent Taxes - December 31, 2020	<u>\$377,895.35</u>

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	7.84%	\$60,000.00	\$765,000.00	\$825,000.00	\$825,000.00							
08	Local Revenue	-24.03%	(\$48,702.52)	\$202,702.52	\$154,000.00	\$154,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,115,305.00	\$1,115,305.00	\$1,115,305.00							
08	Uniform Construction Code Fees	-0.58%	(\$164.00)	\$28,164.00	\$28,000.00	\$28,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-63.85%	(\$267,950.73)	\$419,656.73	\$151,706.00	\$151,706.00							
08	Other Special Items	-0.46%	(\$23.08)	\$5,068.08	\$5,045.00	\$5,045.00							
15	Receipts from Delinquent Taxes	-11.20%	(\$46,652.92)	\$416,652.92	\$370,000.00	\$370,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-11.41%	(\$165,615.27)	\$1,451,936.00	\$1,286,320.73	\$1,286,320.73							
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	-10.65%	(\$469,108.52)	\$4,404,485.25	\$3,935,376.73	\$3,935,376.73	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	2.00	-23.57%	(\$244,678.73)	\$1,038,189.73	\$793,511.00	\$634,500.00	\$159,011.00						
21	Land-Use Administration	0.35		0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
22	Uniform Construction Code	0.65	4.00	0.00%	\$0.00	\$80,500.00	\$80,500.00	\$80,500.00							
23	Insurance			0.91%	\$5,000.00	\$547,000.00	\$552,000.00	\$552,000.00							
25	Public Safety		3.00	-65.32%	(\$113,000.00)	\$173,000.00	\$60,000.00	\$60,000.00							
26	Public Works	5.00	1.00	5.25%	\$41,120.00	\$782,880.00	\$824,000.00	\$824,000.00							
27	Health and Human Services	1.00		9.33%	\$7,000.00	\$75,000.00	\$82,000.00	\$82,000.00							
28	Parks and Recreation			-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00							
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			-3.95%	(\$9,000.00)	\$228,000.00	\$219,000.00	\$219,000.00							
32	Landfill / Solid Waste Disposal			7.58%	\$10,000.00	\$132,000.00	\$142,000.00	\$142,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			5.33%	\$7,934.00	\$148,944.00	\$156,878.00	\$156,878.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			6.25%	\$1,000.00	\$16,000.00	\$17,000.00	\$17,000.00							
43	Court and Public Defender	1.00	4.00	0.00%	\$0.00	\$96,000.00	\$96,000.00	\$96,000.00							
44	Capital			-73.33%	(\$55,000.00)	\$75,000.00	\$20,000.00	\$20,000.00							
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			0.52%	\$3,360.22	\$643,127.51	\$646,487.73	\$646,487.73							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	13.00	14.00	-8.30%	(\$356,264.51)	\$4,291,641.24	\$3,935,376.73	\$3,776,365.73	\$159,011.00	\$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
X				State Aid	\$1,115,305.00	Township relies heavily on State Aid.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,955	\$11,684,700.00	4.01%	15A Public Schools	3	\$8,749,700.00	5.13%
2 Residential	1,361	\$233,032,900.00	79.99%	15B Other Schools	1	\$69,800.00	0.04%
3A/3B Farm	86	\$8,331,500.00	2.86%	15C Public Property	710	\$148,898,900.00	87.26%
4A Commercial	71	\$20,328,400.00	6.98%	15D Church and Charities	15	\$4,492,200.00	2.63%
4B Industrial	25	\$16,680,500.00	5.73%	15E Cemeteries & Graveyards	12	\$80,600.00	0.05%
4C Apartments	2	\$619,700.00	0.21%	15F Other Exempt	111	\$8,346,200.00	4.89%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$633,267.00	0.22%				
Total	3,501	\$291,310,967.00	100.00%	Total	852	\$170,637,400.00	100.00%
Average Ratio (%), Assessed to True Value				106.81%			
Equalized Valuation, Taxable Properties				\$272,737,540.49			
Total # of property tax appeals filed in 2020				County Tax Board			
				27.00			
				State Tax Court			
				0.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2020				\$131,363.23			
Percentage of Exempt vs. Non-Exempt Properties 58.58%							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 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 - Column Total					Total Long Term Exemptions - Column 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)	2.00		194,126.00	\$127,163.00	\$1,000.00	\$17,600.00	\$34,063.00	\$14,300.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		624,797.00	\$430,592.00	\$6,000.00	\$63,000.00	\$75,205.00	\$50,000.00
All Other Non-Union Employees not listed above	2.00	12.00	217,472.00	\$162,000.00	\$500.00	\$7,000.00	\$30,472.00	\$17,500.00
Totals	13.00	14.00	1,074,124.00	\$753,984.00	\$7,500.00	\$87,600.00	\$139,740.00	\$85,300.00

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	\$10,993.00	\$54,965.00	5.00	\$10,808.88	\$54,044.40
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$22,534.00	\$45,068.00	1.00	\$22,153.44	\$22,153.44
Family	2.00	\$31,475.16	\$62,950.32	2.00	\$31,000.00	\$62,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$23,300.00)			(\$18,700.00)
Subtotal	9.00		\$139,683.32	8.00		\$119,497.84
<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	\$7,260.90	\$14,521.80	2	\$4,530.12	\$9,060.24
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$10,211.71	\$51,058.55	6	\$11,231.14	\$67,386.84
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,060.44)			
Subtotal	7.00		\$64,519.91	8.00		\$76,447.08
GRAND TOTAL	16.00		\$204,203.23	16.00		\$195,944.92

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**

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
Michelle Behm	119.79	\$21,206.25	x		
Ashley Criss	17.78	\$2,856.25			x
William Eller	45.13	\$10,034.06	x		
Lisa Fisher	120.43	\$21,257.01	x		
Steve Hagemann	30.38	\$8,253.71	x		
Mary Harrar	19.06	\$2,599.98	x		
Donna Jacoby	63.37	\$7,173.14	x		
Ashley Leith	13.27	\$1,046.04	x		
Robert McCarter	14.50	\$2,070.60	x		
Denise Peterson	33.86	\$6,994.75		x	
Asa Whilden	77.06	\$17,593.68	x		
Eric Wood	73.63	\$14,183.00	x		
Totals	628.26	\$115,268.47			
Total Funds Reserved as of end of 2020		\$52,441.20			
Total Funds Appropriated in 2021		\$3,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2022	2023	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$285,000.00	\$285,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$405,000.00		\$405,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$690,000.00	\$285,000.00	\$405,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>7,976</u>						
Per Capita Gross Debt	<u>\$86.51</u>						
Per Capita Net Debt	<u>\$50.78</u>						
3 Yr. Average Property Valuation		<u>\$277,166,049.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.15%</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		1/1/2021	12/31/2021	\$16,320.00
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

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