

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	0.729	\$2,825,215.20	24.53%	\$839.17	Municipal Purpose Tax	ESTIMATED	\$2,982,716.57
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$77,665.00	0.67%	\$23.02	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.878	\$3,403,135.00	29.55%	\$1,010.68	Local School District	ESTIMATED	
Regional School District	0.889	\$3,442,100.00	29.88%	\$1,023.35	Regional School District	ESTIMATED	
County Purposes	0.392	\$1,517,556.09	13.18%	\$451.24	County Purposes	ESTIMATED	
County Library	0.035	\$134,968.57	1.17%	\$40.29	County Library	ESTIMATED	
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$117,673.73	1.02%	\$34.53	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.973	\$11,518,313.59	100.00%	\$3,422.28	Total ESTIMATED amount to be raised by taxes		\$2,982,716.57
Total Taxable Valuation as of October 1, 2022 <u>\$387,454,071.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy _____		
Current Year Average Residential Assessment <u>\$115,112.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes _____		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$0.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$0.00		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) #DIV/0!		
	0.729		-100.00%		Total Amount to be Raised by Taxes #DIV/0!		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>0.00%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used _____		
	\$2,825,215.20	\$2,982,716.57	5.57%	\$157,501.37	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 11,030,008.83		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2022 11,583,708.51		
	\$839.17	\$0.00	-100.00%	(\$839.17)	% of Taxes Collected, CY 2022 <u>95.22%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$194,289.46</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	0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
08	Local Revenue	-34.93%	(\$26,519.53)	\$75,919.53	\$49,400.00	\$49,400.00							
09	State Aid (without offsetting appropriation)	5.91%	\$25,202.47	\$426,607.00	\$451,809.47	\$451,809.47							
08	Uniform Construction Code Fees	-10.32%	(\$9,778.00)	\$94,778.00	\$85,000.00	\$85,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.19%	(\$91.75)	\$48,091.75	\$48,000.00	\$48,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	370.18%	\$208,319.43	\$56,274.90	\$264,594.33	\$264,594.33							
08	Other Special Items	-1.08%	(\$5,128.94)	\$476,581.68	\$471,452.74	\$471,452.74							
15	Receipts from Delinquent Taxes	-48.51%	(\$103,645.71)	\$213,645.71	\$110,000.00	\$110,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.04%	(\$1,112.22)	\$2,983,828.79	\$2,982,716.57	\$2,982,716.57							
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	1.83%	\$87,245.75	\$4,775,727.36	\$4,862,973.11	\$4,862,973.11	\$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		25.91%	\$79,380.88	\$306,330.12	\$385,711.00	\$385,711.00								
21	Land-Use Administration		37.16%	\$15,527.11	\$41,782.89	\$57,310.00	\$57,310.00								
22	Uniform Construction Code		4.50%	\$3,502.96	\$77,897.04	\$81,400.00	\$81,400.00								
23	Insurance		3.45%	\$16,135.78	\$467,773.22	\$483,909.00	\$483,909.00								
25	Public Safety		4.59%	\$46,433.30	\$1,011,502.47	\$1,057,935.77	\$1,057,935.77								
26	Public Works		12.57%	\$40,864.11	\$325,163.89	\$366,028.00	\$366,028.00								
27	Health and Human Services		40.22%	\$631.00	\$1,569.00	\$2,200.00	\$2,200.00								
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		3.47%	\$83.75	\$2,416.25	\$2,500.00	\$2,500.00								
31	Utilities and Bulk Purchases		22.69%	\$20,421.04	\$90,015.96	\$110,437.00	\$110,437.00								
32	Landfill / Solid Waste Disposal		36.13%	\$27,603.36	\$76,396.64	\$104,000.00	\$104,000.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		9.51%	\$34,154.13	\$359,203.87	\$393,358.00	\$393,358.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		-4.51%	(\$2,971.00)	\$65,935.00	\$62,964.00	\$62,964.00								
43	Court and Public Defender		21.85%	\$12,326.00	\$56,400.00	\$68,726.00	\$68,726.00								
44	Capital		665.71%	\$233,000.00	\$35,000.00	\$268,000.00	\$268,000.00								
45	Debt		12.12%	\$95,494.07	\$787,955.93	\$883,450.00	\$883,450.00								
46	Deferred Charges		-100.00%	(\$89,500.00)	\$89,500.00	\$0.00	\$0.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$300,000.01	\$300,000.01	\$300,000.01								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	13.02%	\$533,086.49	\$4,094,842.29	\$4,627,928.78	\$0.00	\$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
X					Surplus Anticipated		Regeneration of Surplus is dependent on economic conditions.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	111	\$6,767,600.00	1.73%	15A Public Schools	2	\$4,728,300.00	12.98%
2 Residential	1,034	\$286,405,100.00	73.01%	15B Other Schools	1	\$252,000.00	0.69%
3A/3B Farm	426	\$54,238,700.00	13.83%	15C Public Property	39	\$9,988,720.00	27.42%
4A Commercial	75	\$44,004,000.00	11.22%	15D Church and Charities	16	\$76,670.00	0.21%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	4	\$487,200.00	1.34%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	34	\$20,892,500.00	57.36%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$873,415.00	0.22%				
Total	1,647	\$392,288,815.00	100.00%	Total	96	\$36,425,390.00	100.00%
Average Ratio (%), Assessed to True Value		72.52%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$540,938,796.19		9.29%			
Total # of property tax appeals filed in 2022		County Tax Board		0.00			
		State Tax Court		0.00			
Number of 2022 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 2022							

<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 2022 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
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 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 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		5.00	18,900.00	\$17,500.00				\$1,400.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	253,695.00	\$161,780.00		\$21,423.00	\$58,116.00	\$12,376.00
Police Officers (Including Superior Officers)	9.00	2.00	1,521,070.00	\$850,000.00	\$60,000.00	\$275,145.00	\$270,900.00	\$65,025.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	2.00	5.00	145,800.00	\$145,800.00				
Totals	13.00	13.00	1,939,465.00	\$1,175,080.00	\$60,000.00	\$296,568.00	\$329,016.00	\$78,801.00

Is the Local Government required to comply with N.J.S.A. 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	2.00	\$13,452.00	\$26,904.00	2.00	\$11,344.80	\$22,689.60
Parent & Child	3.00	\$24,240.00	\$72,720.00	2.00	\$20,990.70	\$41,981.40
Employee & Spouse (or Partner)	2.00	\$26,748.00	\$53,496.00	2.00	\$22,689.60	\$45,379.20
Family	6.00	\$36,672.00	\$220,032.00	5.00	\$31,175.84	\$155,879.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	13.00		\$373,152.00	11.00		\$265,929.40
<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	3	\$725.00	\$2,175.00	3	\$681.57	\$2,044.71
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	3	\$2,798.00	\$8,394.00
Family	4	\$2,482.75	\$9,931.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$12,106.00	6.00		\$10,438.71
GRAND TOTAL	20.00		\$385,258.00	17.00		\$276,368.11

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)?

NO

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

NO

**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
Police Dept	1281.00	\$192,011.57	x		
Administrative Employees	249.00	\$30,377.15		x	
Totals	1530.00	\$222,388.72			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,150,000.00	\$3,150,000.00				
Regional School Debt	\$6,668,485.18	\$6,668,485.18				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding	\$4,619,800.00	\$4,619,800.00				
Bonds Outstanding	\$4,685,000.00	\$4,685,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$19,123,285.18	\$9,818,485.18				
Population (2020 census)	3,414					
Per Capita Gross Debt	\$5,601.43					
Per Capita Net Debt	\$2,725.48					
3 Year Average Property Valuation		\$480,586,013.67				
Net Debt as % of 3 Year Average Property Valuation		1.94%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$44,300.00			
Bond Anticipation Notes - Interest			\$140,100.00			
Bonds - Principal			\$555,000.00	\$570,000.00	\$350,000.00	\$6,780,000.00
Bonds - Interest			\$144,050.00	\$127,800.00	\$110,400.00	\$1,606,550.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$883,450.00	\$697,800.00	\$460,400.00	\$8,386,550.00
Total Principal			\$599,300.00	\$570,000.00	\$350,000.00	\$6,780,000.00
Total Interest			\$284,150.00	\$127,800.00	\$110,400.00	\$1,606,550.00
% of Total Current Year Budget			19.09%			
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		AA-				
Year of Last Rating		2013				
Mark "X" if Municipality has no bond rating						

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		Mansfield Township	Court and Public Defender			1/1/2023	12/31/2023	\$116,726.00
Recipient		Southampton Township	Tax Collection / Assessment			1/1/2023	12/31/2023	\$14,964.00
Recipient		Tabernacle Township	Recycling			1/1/2023	12/31/2023	\$200.00
Recipient		Mt. Holly Township	Other (Please Explain in Notes)	Construction Office Services		1/1/2023	12/31/2023	\$10,000.00
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$141,890.00
	Page Total							\$141,890.00

USER FRIENDLY BUDGET SECTION - Notes

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