



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Claire	B	Volpe	12/31/2020	cvolpe@mapleshade.com

Chief Administrative Officer

Susan	E	Danson		twpmgr@mapleshade.com
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Chief Financial Officer

Brenda	L	Sprigman		bsprigman@mapleshade.com
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Municipal Clerk

Andrea	T	McVeigh		tmcveigh@mapleshade.com
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Registered Municipal Accountant

Todd	R	Saler		tsaler@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Kauffman	12/31/2022	ckauffman@mapleshade.com
Louis	A	Manchello	12/31/2020	lmanchello@mapleshade.com
Sandra		Nunes	12/31/2022	snunes@mapleshade.com
J	Nelson	Wiest	12/31/2020	nwiest@mapleshade.com



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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.06%	\$915,000.00	\$3,381,000.00	\$4,296,000.00	\$3,301,000.00		\$995,000.00					
08	Local Revenue	-5.25%	(\$474,038.06)	\$9,028,166.06	\$8,554,128.00	\$555,000.00		\$7,999,128.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,709,652.00	\$1,709,652.00	\$1,709,652.00							
08	Uniform Construction Code Fees	-51.76%	(\$160,963.00)	\$310,963.00	\$150,000.00	\$150,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	342.64%	\$274,110.00	\$80,000.00	\$354,110.00	\$354,110.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	265.38%	\$449,214.90	\$169,275.03	\$618,489.93	\$618,489.93							
08	Other Special Items	-29.97%	(\$19,896.13)	\$66,396.13	\$46,500.00	\$46,500.00							
15	Receipts from Delinquent Taxes	-6.77%	(\$39,939.35)	\$589,939.35	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.16%	(\$380,955.85)	\$12,039,330.92	\$11,658,375.07	\$11,658,375.07							
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	2.05%	\$562,532.51	\$27,374,722.49	\$27,937,255.00	\$18,943,127.00	\$0.00	\$8,994,128.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	15.00	1.00	1.92%	\$102,803.83	\$5,350,648.50	\$5,453,452.33	\$1,225,251.33	\$1.00	\$4,228,200.00					
21	Land-Use Administration		4.00	-6.54%	(\$2,000.00)	\$30,600.00	\$28,600.00	\$28,600.00							
22	Uniform Construction Code			2.33%	\$3,657.00	\$157,043.00	\$160,700.00	\$160,700.00							
23	Insurance			0.16%	\$4,418.00	\$2,798,082.00	\$2,802,500.00	\$1,302,500.00		\$1,500,000.00					
25	Public Safety	42.00	27.00	-0.09%	(\$4,664.02)	\$5,180,512.60	\$5,175,848.58	\$4,963,243.00	\$3,605.58	\$209,000.00					
26	Public Works	11.00		4.15%	\$76,403.71	\$1,843,263.49	\$1,919,667.20	\$1,869,200.00	\$1,267.20	\$49,200.00					
27	Health and Human Services			1185.36%	\$47,678.00	\$4,022.25	\$51,700.25	\$15,500.00	\$36,200.25						
28	Parks and Recreation		1.00	4.32%	\$4,816.00	\$111,534.00	\$116,350.00	\$116,350.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
31	Utilities and Bulk Purchases			-2.39%	(\$14,750.00)	\$618,000.00	\$603,250.00	\$603,250.00							
32	Landfill / Solid Waste Disposal			8.18%	\$94,133.21	\$1,150,805.94	\$1,244,939.15	\$1,220,000.00	\$24,939.15						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.07%	\$85,806.00	\$1,414,270.00	\$1,500,076.00	\$1,471,076.00		\$29,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			342.64%	\$274,110.00	\$80,000.00	\$354,110.00	\$354,110.00							
43	Court and Public Defender	2.00	1.00	10.13%	\$18,500.00	\$182,550.00	\$201,050.00	\$201,050.00	\$0.00						
44	Capital			252.83%	\$581,500.00	\$230,000.00	\$811,500.00	\$736,500.00		\$75,000.00					
45	Debt			12.46%	\$695,430.00	\$5,581,699.00	\$6,277,129.00	\$3,373,401.00		\$2,903,728.00					
46	Deferred Charges			-9.90%	(\$1,322.90)	\$13,366.00	\$12,043.10	\$12,043.10							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.07%	\$24,338.08	\$1,175,001.31	\$1,199,339.39	\$1,199,339.39							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	70.00	34.00	7.67%	\$1,990,856.91	\$25,946,398.09	\$27,937,255.00	\$18,877,113.82	\$66,013.18	\$0.00	\$8,994,128.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	81	\$7,286,950.00	0.57%	15A Public Schools	8	\$40,378,400.00	27.22%
2 Residential	4,695	\$749,140,690.00	58.24%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	88	\$44,660,900.00	30.11%
4A Commercial	285	\$274,910,720.00	21.37%	15D Church and Charities	26	\$20,950,700.00	14.13%
4B Industrial	28	\$17,814,200.00	1.38%	15E Cemeteries & Graveyards			0.00%
4C Apartments	17	\$237,088,100.00	18.43%	15F Other Exempt	59	\$42,329,710.00	28.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$93.00	0.00%				
Total	5,107	\$1,286,240,753.00	100.00%	Total	181	\$148,319,710.00	100.00%
Average Ratio (%), Assessed to True Value				93.29%			
Equalized Valuation, Taxable Properties				\$1,378,755,228.86			
Total # of property tax appeals filed in 2019				County Tax Board 45.00			
				State Tax Court 8.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2019				\$149,036.87			

Percentage of Exempt vs.
Non-Exempt Properties 11.53%

<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 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
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		117,816.73	\$35,479.80	\$1,800.00	\$2,554.55	\$75,144.00	\$2,838.38
Supervisory Staff (Department Heads & Managers)	8.00	3.00	1,188,634.16	\$886,901.35		\$147,538.90	\$83,241.80	\$70,952.11
Police Officers (Including Superior Officers)	36.00	4.00	5,683,857.94	\$3,471,955.35	\$500,000.00	\$1,041,586.61	\$604,869.62	\$65,446.36
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		1,078,883.58	\$589,867.20	\$75,000.00	\$88,480.08	\$278,346.92	\$47,189.38
All Other Non-Union Employees not listed above	10.00	27.00	1,340,392.86	\$946,810.00		\$98,831.38	\$219,006.68	\$75,744.80
Totals	70.00	34.00	9,409,585.27	\$5,931,013.70	\$576,800.00	\$1,378,991.52	\$1,260,609.02	\$262,171.03

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	8.00	\$16,314.67	\$130,517.36	9.00	\$16,377.33	\$147,395.97
Parent & Child	4.00	\$22,083.00	\$88,332.00	4.00	\$21,756.00	\$87,024.00
Employee & Spouse (or Partner)	6.00	\$27,316.50	\$163,899.00	8.00	\$27,552.00	\$220,416.00
Family	26.00	\$36,171.69	\$940,463.94	26.00	\$36,132.92	\$939,455.92
Employee Cost Sharing Contribution (enter as negative -)			(\$307,010.00)			(\$283,725.00)
Subtotal	44.00		\$1,016,202.30	47.00		\$1,110,566.89
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$19,644.00	\$19,644.00	1	\$18,972.00	\$18,972.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$29,172.00	\$58,344.00	2	\$28,176.00	\$56,352.00
Family			\$0.00	1	\$40,344.00	\$40,344.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,843.64)			(\$4,819.50)
Subtotal	3.00		\$75,144.36	4.00		\$110,848.50
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	16	\$16,500.00	\$264,000.00	16	\$15,665.88	\$250,654.08
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	16.00		\$264,000.00	16.00		\$250,654.08
GRAND TOTAL	63.00		\$1,355,346.66	67.00		\$1,472,069.47

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$61,185,000.00	\$55,097,054.20	\$6,087,945.80	Utility Fund - Principal	\$2,150,903.00	\$2,280,727.79	\$2,346,143.14	\$17,119,070.62
Regional School Debt			\$0.00	Utility Fund - Interest	\$752,825.00	\$666,031.28	\$589,801.28	\$2,395,923.94
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$31,047,336.96	\$31,047,336.96	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$2,588,000.00	\$2,339,000.00	\$2,414,000.00	\$10,790,000.00
0			\$0.00	Bonds - Interest	\$750,655.00	\$649,140.00	\$533,730.00	\$1,568,300.00
0			\$0.00	Loans & Other Debt - Principal	\$27,788.00	\$28,345.93	\$28,915.67	\$269,737.23
0			\$0.00	Loans & Other Debt - Interest	\$6,958.00	\$6,398.95	\$5,829.20	\$29,694.02
0			\$0.00					
0			\$0.00	Total	\$6,277,129.00	\$5,969,643.95	\$5,918,419.29	\$32,172,725.81
<u>Municipal Purposes</u>								
Debt Authorized	\$5,491,401.24		\$5,491,401.24	Total Principal	\$4,766,691.00	\$4,648,073.72	\$4,789,058.81	\$28,178,807.85
Notes Outstanding			\$0.00	Total Interest	\$1,510,438.00	\$1,321,570.23	\$1,129,360.48	\$3,993,917.96
Bonds Outstanding	\$18,131,000.00	\$40,500.00	\$18,090,500.00	% of Total Current Year Budget	22.47%			
Loans and Other Debt	\$354,786.22		\$354,786.22					
Total (Current Year)	\$116,209,524.42	\$86,184,891.16	\$30,024,633.26	Description	Debt Not Listed Above			
Population (2010 census)	19,131			Total Guarantees - Governmental				
Per Capita Gross Debt	\$6,074.41			Total Guarantees - Other				
Per Capita Net Debt	\$1,569.42			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,377,426,355.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.18%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA-		
				Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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