

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	0.906	\$11,658,375.07	25.15%	\$1,446.27
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)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.274	\$29,250,781.00	63.11%	\$3,628.68
Regional School District			0.00%	\$0.00
County Purposes	0.369	\$4,743,277.67	10.23%	\$588.42
County Library	0.033	\$421,493.46	0.91%	\$52.29
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.021	\$275,502.03	0.59%	\$34.18
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.604	\$46,349,429.23	100.00%	\$5,749.84

Total Taxable Valuation as of	October 1, 2020	<u>\$1,307,541,651.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$159,785.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.906	0.906	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,658,375.07	\$11,858,180.75	1.71%	\$199,805.68

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,446.27	\$1,448.30	0.14%	\$2.03

Sheet UFB-1

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,858,180.75
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$30,250,000.00
Regional School District		
County Purposes	ESTIMATED	\$4,800,000.00
County Library	ESTIMATED	\$450,000.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$425,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$47,783,180.75
Revenue Anticipated, Excluding Tax Levy		6,902,797.25
Budget Appropriations, before Reserve for Uncollected Taxes		17,508,847.55
Total Non-Municipal Tax Levy		\$35,925,000.00
Amount to be Raised by Taxes - Before RUT		\$46,531,050.30
Reserve for Uncollected Taxes (RUT)		\$1,252,130.45
Total Amount to be Raised by Taxes		\$47,783,180.75
% of Tax Collections used to Calculate RUT		97.38%
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		46,411,053.22
Total Tax Levy, CY 2020		47,019,840.08
% of Taxes Collected, CY 2020		98.71%
Delinquent Taxes - December 31, 2020		\$510,613.03

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	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	4.39%	\$188,500.00	\$4,296,000.00	\$4,484,500.00	\$3,584,500.00			\$900,000.00				
08	Local Revenue	-5.32%	(\$467,596.44)	\$8,794,501.44	\$8,326,905.00	\$510,000.00			\$7,816,905.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$1,709,651.99	\$1,709,652.00	\$1,709,652.00							
08	Uniform Construction Code Fees	-21.20%	(\$40,349.00)	\$190,349.00	\$150,000.00	\$150,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	24.43%	\$70,273.96	\$287,626.16	\$357,900.12	\$357,900.12							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-94.21%	(\$720,455.32)	\$764,700.45	\$44,245.13	\$44,245.13							
08	Other Special Items	-24.59%	(\$15,162.44)	\$61,662.44	\$46,500.00	\$46,500.00							
15	Receipts from Delinquent Taxes	-24.60%	(\$163,148.03)	\$663,148.03	\$500,000.00	\$500,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.66%	(\$983,501.58)	\$12,841,682.33	\$11,858,180.75	\$11,858,180.75							
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	-7.20%	(\$2,131,438.84)	\$29,609,321.84	\$27,477,883.00	\$18,760,978.00	\$0.00	\$0.00	\$8,716,905.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	9.00	9.00	-16.08%	(\$957,346.33)	\$5,953,152.33	\$4,995,806.00	\$1,175,905.00	\$4,101.00		\$3,815,800.00					
21	Land-Use Administration		1.00	74.83%	\$21,400.00	\$28,600.00	\$50,000.00	\$50,000.00								
22	Uniform Construction Code	1.00	5.00	24.77%	\$39,800.00	\$160,700.00	\$200,500.00	\$200,500.00								
23	Insurance			37.76%	\$869,350.00	\$2,302,500.00	\$3,171,850.00	\$1,671,850.00			\$1,500,000.00					
25	Public Safety	43.00	20.00	3.40%	\$176,110.03	\$5,185,129.53	\$5,361,239.56	\$5,142,360.00	\$9,879.56		\$209,000.00					
26	Public Works	11.00	1.00	-4.42%	(\$87,018.40)	\$1,967,318.40	\$1,880,300.00	\$1,831,100.00	\$0.00		\$49,200.00					
27	Health and Human Services			-42.16%	(\$21,798.95)	\$51,700.25	\$29,901.30	\$20,000.00	\$9,901.30							
28	Parks and Recreation		1.00	3.39%	\$3,950.00	\$116,350.00	\$120,300.00	\$120,300.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	Utilities and Bulk Purchases			1.70%	\$9,750.00	\$573,250.00	\$583,000.00	\$583,000.00								
32	Landfill / Solid Waste Disposal			5.61%	\$71,505.42	\$1,274,939.15	\$1,346,444.57	\$1,320,000.00	\$26,444.57							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			6.57%	\$98,494.00	\$1,500,076.00	\$1,598,570.00	\$1,571,570.00			\$27,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.07%	\$3,790.12	\$354,110.00	\$357,900.12	\$357,900.12								
43	Court and Public Defender	2.00	3.00	-2.44%	(\$4,900.00)	\$201,050.00	\$196,150.00	\$196,150.00	\$0.00							
44	Capital			-80.02%	(\$721,078.37)	\$901,078.37	\$180,000.00	\$80,000.00			\$100,000.00					
45	Debt			-2.36%	(\$148,338.00)	\$6,277,129.00	\$6,128,791.00	\$3,112,886.00			\$3,015,905.00					
46	Deferred Charges			-100.00%	(\$12,043.10)	\$12,043.10	\$0.00	\$0.00			\$0.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			4.40%	\$52,791.06	\$1,199,339.39	\$1,252,130.45	\$1,252,130.45								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	66.00	40.00	-2.16%	(\$605,582.52)	\$28,083,465.52	\$27,477,883.00	\$18,710,651.57	\$50,326.43	\$0.00	\$0.00	\$8,716,905.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$5,455,250.00	0.42%	15A Public Schools	8	\$40,378,400.00	30.99%
2 Residential	4,695	\$750,190,190.00	57.37%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	88	\$44,660,900.00	34.28%
4A Commercial	288	\$279,171,920.00	21.35%	15D Church and Charities	26	\$20,950,700.00	16.08%
4B Industrial	28	\$17,647,300.00	1.35%	15E Cemeteries & Graveyards			0.00%
4C Apartments	18	\$255,076,900.00	19.51%	15F Other Exempt	60	\$24,290,910.00	18.65%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$91.00	0.00%				
Total	5,106	\$1,307,541,651.00	100.00%	Total	182	\$130,280,910.00	100.00%
Average Ratio (%), Assessed to True Value				91.01%			
Equalized Valuation, Taxable Properties				\$1,436,701,077.90			
Total # of property tax appeals filed in 2020				County Tax Board		26.00	
				State Tax Court		2.00	
Number of 2020 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2020				\$5,035.47			
				Percentage of Exempt vs. Non-Exempt Properties			
				9.96%			

<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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
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
Asbes	Aff. Housing	\$300,000.00	\$17,988,800.00	\$648,316.35															
Pennrose Mews	Aff. Housing	\$58,005.74	\$6,338,600.00	\$228,443.14															
Total Long Term Exemptions - Column Total		358,005.74	24,327,400.00	\$876,759.50	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		\$358,005.74	\$24,327,400.00	\$876,759.50	Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL		\$358,005.74	\$24,327,400.00	\$876,759.50

**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	91,904.43	\$36,200.00		\$787.15	\$53,307.36	\$1,609.92
Supervisory Staff (Department Heads & Managers)	6.00	6.00	974,254.97	\$788,774.00		\$102,580.87	\$47,820.96	\$35,079.14
Police Officers (Including Superior Officers)	39.00	5.00	6,086,333.59	\$3,637,000.00	\$690,000.00	\$1,021,287.00	\$576,298.32	\$161,748.27
Fire Fighters (Including Superior Officers)		0.00	0.00					
All Other Union Employees not listed above	10.00		994,368.34	\$588,200.00	\$50,000.00	\$63,969.20	\$266,040.12	\$26,159.02
All Other Non-Union Employees not listed above	11.00	24.00	1,384,209.82	\$980,141.00	\$1,000.00	\$92,945.78	\$266,533.24	\$43,589.80
Totals	66.00	40.00	9,531,071.15	\$6,030,315.00	\$741,000.00	\$1,281,570.00	\$1,210,000.00	\$268,186.15

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$18,006.54	\$198,071.94	8.00	\$16,314.67	\$130,517.36
Parent & Child	6.00	\$22,412.00	\$134,472.00	4.00	\$22,083.00	\$88,332.00
Employee & Spouse (or Partner)	4.00	\$29,586.00	\$118,344.00	6.00	\$27,316.50	\$163,899.00
Family	24.00	\$40,961.50	\$983,076.00	26.00	\$36,171.69	\$940,463.94
Employee Cost Sharing Contribution (enter as negative -)			(\$297,843.36)			(\$307,010.00)
Subtotal	45.00		\$1,136,120.58	44.00		\$1,016,202.30
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$21,528.00	\$21,528.00	1	\$19,644.00	\$19,644.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$33,936.00	\$33,936.00	2	\$29,172.00	\$58,344.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,156.64)			(\$2,843.64)
Subtotal	2.00		\$53,307.36	3.00		\$75,144.36
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$13,161.00	\$52,644.00	16	\$16,500.00	\$264,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$13,152.00	\$52,608.00			\$0.00
Family	2	\$34,488.00	\$68,976.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$61,458.00)			
Subtotal	10.00		\$112,770.00	16.00		\$264,000.00
GRAND TOTAL	57.00		\$1,302,197.94	63.00		\$1,355,346.66

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
NO

Is prescription drug coverage provided by the SHBP (Yes or 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
PBA Local 267 Contract	1682.10	\$667,127.83	X		
Teamsters Local Union 676 Contract	351.60	\$49,756.13	X		
Administrative/Non-Union Staff	326.50	\$57,211.37		X	
Police Chief	54.50	\$28,858.20			X
Construction Code	113.80	\$28,238.64		X	
Manager	41.00	\$22,090.80			X
Municipal Clerk	68.75	\$18,160.32		X	
Chief Financial Officer	38.75	\$13,810.50		X	
Tax Assessor	69.00	\$11,205.33		X	
Fire Safety	90.80	\$9,733.46		X	
Recreation	71.50	\$7,596.88		X	
Public Works	20.50	\$7,096.28		X	
Court	9.98	\$2,689.81		X	
Code Enforcement	34.50	\$2,687.55		X	
Tax Collector	5.75	\$1,503.74		X	
Totals	2979.03	\$927,766.84			
Total Funds Reserved as of end of 2020		\$40.69			
Total Funds Appropriated in 2021		\$25,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt	\$59,590,000.00	\$55,342,625.60	\$4,247,374.40	Utility Fund - Principal	\$2,340,728.00	\$2,411,143.14	\$2,209,284.51	\$15,024,786.11
Regional School Debt			\$0.00	Utility Fund - Interest	\$675,177.00	\$497,347.62	\$426,307.18	\$1,617,997.72
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$90,000.00			
Water/Sewer	\$30,641,134.64	\$30,641,134.64	\$0.00	Bonds - Principal	\$2,339,000.00	\$2,414,000.00	\$1,275,000.00	\$9,515,000.00
0			\$0.00	Bonds - Interest	\$649,140.00	\$533,730.00	\$412,425.00	\$1,155,875.00
0			\$0.00	Loans & Other Debt - Principal	\$28,346.50	\$28,915.67	\$29,496.88	\$240,240.35
0			\$0.00	Loans & Other Debt - Interest	\$6,399.50	\$5,829.20	\$5,248.00	\$24,446.02
0			\$0.00	Total	\$6,128,791.00	\$5,890,965.63	\$4,357,761.57	\$27,578,345.20
Municipal Purposes				Total Principal	\$4,708,074.50	\$4,854,058.81	\$3,513,781.39	\$24,780,026.46
Debt Authorized	\$182,501.24		\$182,501.24	Total Interest	\$1,420,716.50	\$1,036,906.82	\$843,980.18	\$2,798,318.74
Notes Outstanding	\$7,200,000.00		\$7,200,000.00	% of Total Current Year Budget	22.30%			
Bonds Outstanding	\$15,543,000.00	\$27,000.00	\$15,516,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$326,998.83		\$326,998.83	Total Guarantees - Governmental				
Total (Current Year)	\$113,483,634.71	\$86,010,760.24	\$27,472,874.47	Total Guarantees - Other				
Population (2010 census)	<u>19,131</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$5,931.92</u>			Total Other				
Per Capita Net Debt	<u>\$1,436.04</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$1,383,565,640.00</u>		Rating		AA-		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.99%</u>		Year of Last Rating		2020		
				Mark "X" if Municipality has no bond rating				

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
Providing	Township of Maple Shade School District	Police - School Resource Officer				\$93,264.12
Providing	Township of Maple Shade School District	Police - Special Law Enforcement Officers				\$264,636.00