

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	0.423	\$22,354,884.31	14.12%	\$1,151.24	Municipal Purpose Tax	ACTUAL	\$22,403,567.67
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,585,670.48	1.00%	\$81.66	Municipal Open Space	ACTUAL	\$3,178,250.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.190	\$9,995,123.66	6.31%	\$517.17	Fire Districts (total levies)	ACTUAL	\$10,366,694.63
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.203	\$63,623,091.00	40.18%	\$3,274.53	Local School District	ESTIMATED	\$64,895,552.82
Regional School District	0.735	\$38,875,467.00	24.55%	\$2,000.65	Regional School District	ESTIMATED	\$39,652,976.34
County Purposes	0.362	\$19,102,698.38	12.06%	\$985.35	County Purposes	ESTIMATED	\$19,484,752.35
County Library	0.033	\$1,697,218.15	1.07%	\$89.83	County Library	ESTIMATED	\$1,731,162.51
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$1,119,899.77	0.71%	\$59.88	County Open Space	ESTIMATED	\$1,142,297.77
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	2.998	\$158,354,052.75	100.00%	\$8,160.31	Total ESTIMATED amount to be raised by taxes		\$162,855,254.09
Total Taxable Valuation as of October 1, 2021 <u>\$5,297,083,668.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>20,583,860.52</u>		
Current Year Average Residential Assessment <u>\$272,197.09</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>41,163,449.34</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$140,451,686.42</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$161,031,275.24</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,823,978.85</u>		
0.423	0.423	0.00%			Total Amount to be Raised by Taxes <u>\$162,855,254.09</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.87%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$22,354,884.31	\$22,403,567.67	0.22%	\$48,683.36				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 <u>157,846,185.84</u>		
\$1,151.24	\$1,151.23	0.00%	(\$0.00)		Total Tax Levy, CY 2021 <u>158,734,183.44</u>		
					% of Taxes Collected, CY 2021 <u>99.44%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$825,814.73</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	Golf Utility	Utility	Utility	Utility	Utility
08	Surplus	-20.60%	(\$1,643,306.52)	\$7,977,727.52	\$6,334,421.00	\$5,000,000.00	\$506,421.00		\$828,000.00				
08	Local Revenue	-19.99%	(\$766,947.03)	\$3,836,917.03	\$3,069,970.00	\$1,515,800.00			\$1,554,170.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,164,693.00	\$3,164,693.00	\$3,164,693.00							
08	Uniform Construction Code Fees	-2.13%	(\$28,960.30)	\$1,357,460.30	\$1,328,500.00	\$1,328,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	16.08%	\$64,852.64	\$403,323.36	\$468,176.00	\$468,176.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-14.80%	(\$190,915.58)	\$1,289,844.46	\$1,098,928.88	\$1,098,928.88							
08	Other Special Items	133.07%	\$4,974,284.48	\$3,738,055.85	\$8,712,340.33	\$7,307,762.64	\$750,000.00		\$654,577.69				
15	Receipts from Delinquent Taxes	-16.27%	(\$136,048.59)	\$836,048.59	\$700,000.00	\$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.04%	(\$1,189,339.98)	\$23,592,907.65	\$22,403,567.67	\$22,403,567.67							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	100.00%	\$1,589,098.14	\$1,589,151.86	\$3,178,250.00		\$3,178,250.00						
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	5.59%	\$2,672,717.26	\$47,786,129.62	\$50,458,846.88	\$42,987,428.19	\$4,434,671.00	\$0.00	\$3,036,747.69	\$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	Golf Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	27.20	6.00	0.37%	\$11,472.00	\$3,097,530.00	\$3,109,002.00	\$3,099,002.00	\$10,000.00							
21	Land-Use Administration	3.75		2.96%	\$11,345.00	\$383,700.00	\$395,045.00	\$395,045.00								
22	Uniform Construction Code	9.25	2.00	28.76%	\$164,320.00	\$571,400.00	\$735,720.00	\$735,720.00								
23	Insurance			6.37%	\$238,000.00	\$3,734,000.00	\$3,972,000.00	\$3,972,000.00								
25	Public Safety	90.00	38.00	-1.50%	(\$155,750.84)	\$10,365,381.89	\$10,209,631.05	\$10,179,666.00	\$29,965.05							
26	Public Works	43.07		4.27%	\$214,818.26	\$5,028,645.57	\$5,243,463.83	\$5,181,500.00	\$61,963.83							
27	Health and Human Services	3.00	3.00	-85.39%	(\$133,300.00)	\$156,100.00	\$22,800.00	\$15,800.00	\$7,000.00							
28	Parks and Recreation	10.73	31.00	30.36%	\$710,660.52	\$2,340,970.48	\$3,051,631.00	\$236,670.00	\$1,466,671.00		\$1,348,290.00					
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified		1.00	34.83%	\$93,000.00	\$267,000.00	\$360,000.00	\$360,000.00								
31	Utilities and Bulk Purchases			0.83%	\$14,360.00	\$1,739,640.00	\$1,754,000.00	\$1,754,000.00								
32	Landfill / Solid Waste Disposal			5.99%	\$165,957.00	\$2,768,442.00	\$2,934,399.00	\$2,934,399.00								
35	Contingency			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00									
36	Statutory Expenditures			7.33%	\$341,214.46	\$4,654,088.00	\$4,995,302.46	\$4,880,302.46			\$115,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-20.57%	(\$121,250.00)	\$589,426.00	\$468,176.00	\$468,176.00								
43	Court and Public Defender	4.00	1.00	0.81%	\$2,600.00	\$320,940.00	\$323,540.00	\$323,540.00								
44	Capital			79.41%	\$1,316,745.00	\$1,658,255.00	\$2,975,000.00	\$200,000.00	\$1,000,000.00	\$1,775,000.00						
45	Debt			10.64%	\$708,330.00	\$6,657,750.00	\$7,366,080.00	\$5,314,200.00	\$1,193,000.00		\$858,880.00					
46	Deferred Charges			35853.88%	\$717,077.69	\$2,000.00	\$719,077.69	\$4,500.00			\$714,577.69					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.46%	\$26,206.54	\$1,797,772.31	\$1,823,978.85	\$1,823,978.85								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	191.00	82.00	9.36%	\$4,320,805.63	\$46,138,041.25	\$50,458,846.88	\$41,878,499.31	\$1,108,928.88	\$4,434,671.00	\$0.00	\$3,036,747.69	\$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					General Capital Fund Balance	\$175,000.00	Available balance is declining over time
X					Reserve for Sale of Assets	\$45,000.00	Available balance is declining over time
X					American Rescue Plan Act	\$4,704,762.64	One-time revenue source
			X		Cannabis Taxation Revenue	\$50,000.00	New recurring revenue from retail and wholesale cannabis sales within the Township

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	605	\$32,007,000.00	0.61%	15A Public Schools		\$178,009,700.00	29.03%
2 Residential	15,555	\$4,234,025,666.00	80.18%	15B Other Schools		\$6,705,000.00	1.09%
3A/3B Farm	115	\$13,363,100.00	0.25%	15C Public Property		\$136,472,400.00	22.25%
4A Commercial	533	\$730,930,515.00	13.84%	15D Church and Charities		\$126,399,000.00	20.61%
4B Industrial	14	\$28,674,700.00	0.54%	15E Cemeteries & Graveyards		\$329,200.00	0.05%
4C Apartments	18	\$241,643,000.00	4.58%	15F Other Exempt		\$165,366,700.00	26.96%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	16,840	\$5,280,643,981.00	100.00%	Total	0	\$613,282,000.00	100.00%
Average Ratio (%), Assessed to True Value		88.95%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$5,936,643,036.54		11.61%			
Total # of property tax appeals filed in 2021		County Tax Board		0.00			
		State Tax Court		9.00			
Number of 2021 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 2021				\$0.00			

<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 2021 Total Tax Rate
G Commercial/Industrial Exemption	8	\$414,915.10	\$28,430,100.00	\$852,317.89
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	8	414,915.10	28,430,100.00	852,317.89

**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	41,310.50	\$37,000.00		\$1,110.00		\$3,200.50
Supervisory Staff (Department Heads & Managers)	28.00	1.00	3,343,800.62	\$2,427,560.00		\$387,924.09	\$318,332.59	\$209,983.94
Police Officers (Including Superior Officers)	81.00	37.00	13,759,260.27	\$8,761,970.00	\$372,880.00	\$2,913,355.03	\$920,890.71	\$790,164.53
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	51.00	0.00	4,269,608.68	\$2,596,190.00	\$418,000.00	\$414,871.16	\$579,820.08	\$260,727.44
All Other Non-Union Employees not listed above	31.00	39.00	3,144,538.92	\$1,812,780.00	\$490,411.00	\$289,682.24	\$352,439.66	\$199,226.02
Totals	191.00	82.00	24,558,518.99	\$15,635,500.00	\$1,281,291.00	\$4,006,942.52	\$2,171,483.04	\$1,463,302.43

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	47.00	\$10,421.88	\$489,828.36	45.00	\$9,135.72	\$411,107.40
Parent & Child	13.00	\$16,677.72	\$216,810.36	17.00	\$15,024.96	\$255,424.32
Employee & Spouse (or Partner)	24.00	\$22,906.92	\$549,766.08	21.00	\$20,636.88	\$433,374.48
Family	52.00	\$29,136.12	\$1,515,078.24	53.00	\$25,263.84	\$1,338,983.52
Employee Cost Sharing Contribution (enter as negative -)			(\$600,000.00)			(\$575,000.00)
Subtotal	136.00		\$2,171,483.04	136.00		\$1,863,889.72
<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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,906.92	\$22,906.92	1	\$8,598.70	\$8,598.70
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$22,906.92	1.00		\$8,598.70
GRAND TOTAL	137.00		\$2,194,389.96	137.00		\$1,872,488.42

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
Fraternal Order of Police	4253.14	\$1,280,677.28	X		
Teamsters - Public Works	2699.23	\$209,481.59	X		
Government Workers Union	356.47	\$91,628.00	X		
Teamsters - Clerical	641.75	\$52,635.46	X		
Non-Union Managerial	1350.58	\$232,545.60		X	
Non-Union Supervisory	530.95	\$56,757.59		X	
Non-Union	1096.55	\$117,843.20		X	
Township Manager	51.10	\$16,794.84		X	
Chief Financial Officer/Director of Finance	7.29	\$2,318.96		X	
Municipal Clerk	100.17	\$18,914.30		X	
Director of Community Development	29.16	\$6,804.44		X	
Director of Public Works	6.58	\$2,449.09		X	
Police Chief	290.32	\$120,094.46			X
Totals	11413.29	\$2,208,944.81			
Total Funds Reserved as of end of 2021		\$393,418.78			
Total Funds Appropriated in 2022		\$300,000.00			

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

			Current Year	2023	2024	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$733,000.00	\$754,000.00	\$790,000.00	\$2,020,000.00
Regional School Debt	\$103,493,944.00	\$0.00	Utility Fund - Interest	\$125,880.00	\$104,576.76	\$81,094.50	\$251,708.77
<u>Utility Fund Debt</u>			Bond Anticipation Notes - Principal	\$750,000.00			
Golf	\$5,333,155.59	\$0.00	Bond Anticipation Notes - Interest	\$100,500.00			
		\$0.00	Bonds - Principal	\$2,730,000.00	\$2,815,000.00	\$3,135,000.00	\$31,680,000.00
		\$0.00	Bonds - Interest	\$1,273,000.00	\$1,156,463.76	\$1,032,058.76	\$4,660,269.46
		\$0.00	Loans & Other Debt - Principal	\$1,471,700.00	\$1,405,336.68	\$530,629.85	\$1,825,902.08
		\$0.00	Loans & Other Debt - Interest	\$182,000.00	\$125,187.29	\$65,804.12	\$266,875.47
		\$0.00	Total	\$7,366,080.00	\$6,360,564.49	\$5,634,587.23	\$40,704,755.78
<u>Municipal Purposes</u>			Total Principal	\$5,684,700.00	\$4,974,336.68	\$4,455,629.85	\$35,525,902.08
Debt Authorized (BNI)	\$2,676,480.44	\$2,676,480.44	Total Interest	\$1,681,380.00	\$1,386,227.81	\$1,178,957.38	\$5,178,853.70
Notes Outstanding	\$9,987,500.00	\$9,987,500.00	% of Total Current Year Budget	14.60%			
Bonds Outstanding	\$40,360,000.00	\$40,360,000.00					
Loans and Other Debt	\$5,233,560.50	\$5,233,560.50					
Total (Current Year)	\$167,084,640.53	\$108,827,099.59	Description	Debt Not Listed Above			
			Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2020 census)	45,538		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$3,669.13		Rating	Aa2			
Per Capita Net Debt	\$1,279.32		Year of Last Rating	2020			
3 Year Average Property Valuation		\$5,705,266,390.33	Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		1.02%					

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	Authority	Evesham MUA	Public Works	Public Works	Electrical & Plumbing Repairs	3/20/2022	3/19/2025	Billed for Services
Lead	County	County of Burlington	Public Works	Snow Removal		1/1/2022	12/31/2024	Billed for Services
Recipient	Authority	Evesham MUA	Public Works	Public Works	Street Sweeper	Life of Sweeper		
Lead	School District	Lenape Regional	Police	Police	School Resource Officers	7/1/2022	6/30/2023	\$145,000.00
Lead	School District	Evesham BOE	Police	Police	School Resource Officers	7/1/2022	6/30/2025	\$218,750.00
Lead	School District	St. Joan of Arc	Police	Police	School Resource Officers	7/1/2022	6/30/2023	\$50,000.00
Lead	Municipality	Shamong Township	Tax	Tax Collection / Assessment		1/1/2021	12/31/2024	\$19,426.00
Lead	Municipality	Berlin Township	Finance	Accounting / Finance		7/19/2021	12/31/2024	\$35,000.00
Recipient	County	County of Burlington	Police	EMS / Dispatch		7/8/2020	7/31/2025	
Lead	Municipality	Westampton Township	Tax	Tax Collection / Assessment		3/1/2022	12/31/2022	\$35,000.00
	Amount Received Page Total							\$503,176.00
	Amount Paid Page Total							\$0.00
	Page Total							\$503,176.00

USER FRIENDLY BUDGET SECTION - Notes

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Health insurance costs are estimates only. The Township is self-insured for medical and prescription coverage.