

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	\$1,020,000.00	\$1,020,000.00	\$1,020,000.00							
08	Local Revenue	-8.30%	(\$21,086.82)	\$254,186.82	\$233,100.00	\$233,100.00							
09	State Aid (without offsetting appropriation)	5.41%	\$26,689.00	\$493,216.00	\$519,905.00	\$519,905.00							
08	Uniform Construction Code Fees	-19.03%	(\$25,853.00)	\$135,853.00	\$110,000.00	\$110,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	8.84%	\$14,004.90	\$158,495.10	\$172,500.00	\$172,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-68.69%	(\$662,670.15)	\$964,659.05	\$301,988.90	\$301,988.90							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-9.92%	(\$46,797.16)	\$471,797.16	\$425,000.00	\$425,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	1.31%	\$57,967.53	\$4,440,329.70	\$4,498,297.23	\$4,498,297.23							
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	-8.29%	(\$657,745.70)	\$7,938,536.83	\$7,280,791.13	\$7,280,791.13	\$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	3.00	11.00	2.06%	\$13,845.00	\$670,475.00	\$684,320.00	\$684,320.00							
21	Land-Use Administration		2.00	-3.70%	(\$1,000.00)	\$27,000.00	\$26,000.00	\$26,000.00							
22	Uniform Construction Code	1.00	2.00	6.65%	\$6,550.00	\$98,500.00	\$105,050.00	\$105,050.00							
23	Insurance			15.03%	\$150,310.00	\$1,000,300.00	\$1,150,610.00	\$1,150,610.00							
25	Public Safety	16.00	3.00	2.66%	\$41,780.76	\$1,568,928.00	\$1,610,708.76	\$1,549,500.00	\$61,208.76						
26	Public Works	4.00		3.04%	\$12,563.97	\$413,964.15	\$426,528.12	\$421,351.20	\$5,176.92						
27	Health and Human Services			-42.71%	(\$15,093.03)	\$35,339.71	\$20,246.68	\$8,200.00	\$12,046.68						
28	Parks and Recreation			-75.00%	(\$90,000.00)	\$120,000.00	\$30,000.00	\$30,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			#DIV/0!	\$0.00		\$0.00	\$0.00							
31	Utilities and Bulk Purchases			-11.06%	(\$37,825.91)	\$342,000.00	\$304,174.09	\$304,174.09							
32	Landfill / Solid Waste Disposal			-1.46%	(\$2,920.06)	\$200,420.06	\$197,500.00	\$197,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			13.50%	\$81,317.00	\$602,337.00	\$683,654.00	\$683,654.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services		2.00	3.25%	\$24,000.00	\$738,500.00	\$762,500.00	\$762,500.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00	\$0.00							
44	Capital			-66.14%	(\$511,050.82)	\$772,690.82	\$261,640.00	\$0.00	\$261,640.00						
45	Debt			-0.29%	(\$879.94)	\$305,279.94	\$304,400.00	\$304,400.00							
46	Deferred Charges			-100.00%	(\$39,000.00)	\$39,000.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			5.96%	\$40,123.13	\$673,336.35	\$713,459.48	\$713,459.48							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	24.00	20.00	-4.30%	(\$327,279.90)	\$7,608,071.03	\$7,280,791.13	\$6,940,718.77	\$340,072.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,550	\$12,392,600.00	2.69%
2 Residential	2,213	\$408,082,200.00	88.70%
3A/3B Farm	236	\$12,609,100.00	2.74%
4A Commercial	97	\$24,065,400.00	5.23%
4B Industrial	2	\$2,367,700.00	0.51%
4C Apartments	1	\$550,000.00	0.12%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property			0.00%
Total	4,099	\$460,067,000.00	100.00%

Average Ratio (%), Assessed to True Value	74.78%
Equalized Valuation, Taxable Properties	\$615,227,333.51

Total # of property tax appeals filed in 2022	County Tax Board	
	State Tax Court	

Number of 2022 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2022	
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$7,373,600.00	21.25%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,059	\$13,925,200.00	40.14%
15D Church and Charities	16	\$5,095,900.00	14.69%
15E Cemeteries & Graveyards	5	\$194,800.00	0.56%
15F Other Exempt	58	\$8,102,900.00	23.36%
Total	1,144	\$34,692,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.54%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 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	16,147.50	\$15,000.00	\$0.00	\$0.00	\$0.00	\$1,147.50
Supervisory Staff (Department Heads & Managers)	4.00	4.00	831,186.04	\$605,513.00	\$0.00	\$60,551.30	\$118,800.00	\$46,321.74
Police Officers (Including Superior Officers)	14.00	3.00	1,767,155.50	\$1,165,000.00	\$80,000.00	\$267,950.00	\$165,083.00	\$89,122.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	5.00	3.00	537,096.52	\$323,629.00	\$15,000.00	\$32,362.90	\$141,347.00	\$24,757.62
All Other Non-Union Employees not listed above	1.00	5.00	197,880.99	\$168,194.64		\$16,819.46	\$0.00	\$12,866.89
Totals	24.00	20.00	3,349,466.56	\$2,277,336.64	\$95,000.00	\$377,683.66	\$425,230.00	\$174,216.25

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	8.00	\$14,327.00	\$114,616.00	6.00	\$12,246.00	\$73,476.00
Parent & Child	2.00	\$28,830.72	\$57,661.44	1.00	\$21,865.00	\$21,865.00
Employee & Spouse (or Partner)	0.00		\$0.00	5.00	\$24,095.00	\$120,475.00
Family	9.00	\$40,321.00	\$362,889.00	8.00	\$33,713.00	\$269,704.00
Employee Cost Sharing Contribution (enter as negative -)			(\$113,758.45)			(\$99,695.85)
Subtotal	19.00		\$421,407.99	20.00		\$385,824.15
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	5	\$9,341.16	\$46,705.80	5	\$8,053.97	\$40,269.85
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	9	\$22,574.95	\$203,174.55	7	\$19,570.00	\$136,990.00
Family	8	\$39,228.00	\$313,824.00	8	\$31,859.00	\$254,872.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,547.40)			(\$307.56)
Subtotal	22.00		\$562,156.95	20.00		\$431,824.29
GRAND TOTAL	41.00		\$983,564.94	40.00		\$817,648.44

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
AFSCME	13.19	\$1,743.21	x		
GWU	16.39	\$2,315.75	x		
PBA	726.10	\$246,023.17	x		
Non-Aligned	652.13	\$228,467.44			x
Totals	1407.81	\$478,549.57			
Total Funds Reserved as of end of 2022					\$37,927.00
Total Funds Appropriated in 2023					\$60,000.00

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	\$4,710,000.00	\$4,710,000.00				
Regional School Debt	\$4,358,832.80	\$4,358,832.80				
<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	\$774,000.00	\$774,000.00				
Bonds Outstanding	\$370,000.00	\$370,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$10,212,832.80	\$9,068,832.80				
Population (2020 census)	5,816					
Per Capita Gross Debt	\$1,755.99					
Per Capita Net Debt	\$196.70					
3 Year Average Property Valuation		\$542,355,421.00				
Net Debt as % of 3 Year Average Property Valuation		0.21%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$31,000.00			
Bonds - Principal			\$180,000.00	\$190,000.00	\$0.00	\$0.00
Bonds - Interest			\$18,500.00	\$9,500.00	\$0.00	\$0.00
Loans & Other Debt - Principal			\$0.00			
Loans & Other Debt - Interest			\$0.00			
Total			\$329,500.00	\$199,500.00	\$0.00	\$0.00
Total Principal			\$280,000.00	\$190,000.00	\$0.00	\$0.00
Total Interest			\$49,500.00	\$9,500.00	\$0.00	\$0.00
% of Total Current Year Budget			4.53%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	A1					
Year of Last Rating	2022					
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	Municipality	Town of Hammonton	Court	Court and Public Defender		1/1/2022	12/31/2032	\$60,000.00
Lead	School District	Mullica Township School	School Resource Officer	Police		7/1/2022	6/30/2024	\$95,000.00
Recipient	Authority	ACUA	Recycling Coordinator	Recycling	Free/no charge	4/1/2012		
Recipient	Municipality	Township of Galloway	Dispatch Services	EMS / Dispatch		7/1/2011	12/31/2025	\$230,000.00
Recipient	Authority	ACUA	Recycling Services	Recycling		1/1/2000	12/31/2023	\$90,300.00
Recipient	Authority	ACUA	Solid Waste Disposal	Landfill / Solid Waste Disposal		9/1/2020	12/31/2-25	\$230,000.00
Lead	Municipality	Township of Galloway	Construction/Plumbing Official	Uniform Construction Code	CO, Building & Plumbing Official	4/1/2021	3/31/2025	\$77,500.00
	Amount Received Page Total							\$172,500.00
	Amount Paid Page Total							\$610,300.00
	Page Total							\$782,800.00

USER FRIENDLY BUDGET SECTION - Notes

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