

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year		Total Levy	% of	Avg Residential Taxpayer Impact
	Tax Rate	Tax Levy			
Municipal Purpose Tax	0.511	\$6,891,197.12	14.91%		\$0.00
Municipal Library					\$0.00
Municipal Open Space	0.050	\$675,448.00	1.46%		\$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	1.271	\$17,120,661.00	37.04%		\$0.00
Regional School District	0.855	\$11,526,098.00	24.94%		\$0.00
County Purposes	0.658	\$8,862,797.16	19.17%		\$0.00
County Library	0.046	\$611,545.17	1.32%		\$0.00
County Board of Health			0.00%		\$0.00
County Open Space	0.040	\$534,211.08	1.16%		\$0.00
Other County Levies (total)			0.00%		\$0.00
Total (Calendar Year 2020 Budget)	3.431	\$46,221,957.53	100.00%		\$0.00

Total Taxable Valuation as of October 1, 2020 \$1,372,654,610.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$320,589.44

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.511	0.533	4.31%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,891,197.12	\$7,288,769.11	5.77%	\$397,571.99

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,708.74	#DIV/0!	\$1,708.74

Sheet UFB-1

	Current Year 2021 Budget Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$7,288,769.11
Municipal Library			
Municipal Open Space		ACTUAL	\$686,000.00
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$17,463,000.00
Regional School District		ESTIMATED	\$11,756,000.00
County Purposes		ESTIMATED	\$10,080,000.00
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$47,273,769.11

Revenue Anticipated, Excluding Tax Levy 4,858,530.89
 Budget Appropriations, before Reserve for Uncollected Taxes 10,729,086.93
 Total Non-Municipal Tax Levy \$39,985,000.00
 Amount to be Raised by Taxes - Before RUT \$45,855,556.04
 Reserve for Uncollected Taxes (RUT) \$1,418,213.07
 Total Amount to be Raised by Taxes \$47,273,769.11

% of Tax Collections used to Calculate RUT 97.00%
 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 46,419,253.92
 Total Tax Levy, CY 2020 46,924,723.49
 % of Taxes Collected, CY 2020 98.92%
 Delinquent Taxes - December 31, 2020 \$442,545.95

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	Utility
08	Surplus													
08	Local Revenue	3.64%	\$69,000.00	\$1,895,000.00	\$1,964,000.00	\$1,964,000.00								
09	State Aid (without offsetting appropriation)	-9.26%	(\$17,854.10)	\$172,854.10	\$175,000.00	\$175,000.00								
08	Uniform Construction Code Fees	0.00%	\$0.01	\$420,747.99	\$420,748.00	\$420,748.00								
11	Special Revenue Items w/ Prior Written Consent		\$0.00	\$0.00	\$0.00	\$0.00								
08	Shared Services Agreements	4.64%	\$60,332.94	\$1,300,874.15	\$1,361,207.09	\$1,361,207.09								
10	Additional Revenue Offset by Appropriations		\$0.00		\$0.00									
08	Public and Private Revenue	-22.08%	(\$18,264.92)	\$82,723.76	\$64,458.84	\$64,458.84								
15	Other Special Items	-9.82%	(\$46,085.17)	\$469,202.13	\$423,116.96	\$423,116.96								
07	Receipts from Delinquent Taxes	0.26%	\$1,148.49	\$448,851.51	\$450,000.00	\$450,000.00								
07	Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-81.30%	(\$5,602,428.01)	\$6,891,197.12	\$1,288,769.11	\$1,288,769.11								
07	Minimum Library Tax		\$0.00		\$0.00									
54	Open Space Levy Tax	0.14%	\$928.68	\$685,071.32	\$686,000.00	\$686,000.00								
07	Arts and Cultural Levy Tax		\$0.00		\$0.00									
07	Addition to Local District School Tax		\$0.00		\$0.00									
08	Deficit General Budget		\$0.00		\$0.00									
	Total	-44.83%	(\$5,553,222.08)	\$12,386,522.08	\$6,833,300.00	\$6,147,300.00	\$686,000.00	\$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 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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	5.00													
21	Land-Use Administration	1.00		-6.86%	(\$61,761.00)	\$900,201.00	\$838,440.00									
22	Uniform Construction Code			-3.96%	(\$6,055.00)	\$152,780.00	\$146,725.00									
23	Insurance			#DIV/0!	\$0.00		\$0.00									
25	Public Safety	31.00	25.00	8.45%	\$95,739.00	\$1,132,512.00	\$1,228,251.00									
26	Public Works	8.00		0.54%	\$9,706.71	\$1,809,334.29	\$1,819,041.00									
27	Health and Human Services			1.67%	\$17,500.00	\$1,050,050.00	\$1,067,550.00									
28	Parks and Recreation			30.84%	\$2,560.00	\$8,300.00	\$10,860.00									
29	Education (Including Library)		1.00	0.28%	\$250.00	\$88,000.00	\$88,250.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Litibus and Bulk Purchases			34.16%	\$2,801.00	\$8,199.00	\$11,000.00									
32	Landfill / Solid Waste Disposal			-1.99%	(\$9,600.00)	\$482,100.00	\$472,500.00									
35	Contingency			-4.47%	(\$21,000.00)	\$470,000.00	\$449,000.00									
36	Statutory Expenditures			#DIV/0!	\$0.00		\$0.00									
37	Judgements			14.56%	\$142,206.72	\$976,457.28	\$1,118,664.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	5.00	10.66%	\$131,084.51	\$1,230,122.58	\$1,361,207.09									
44	Capital			7.98%	\$12,665.00	\$158,770.00	\$171,435.00									
45	Debt			-81.13%	(\$215,000.00)	\$265,000.00	\$50,000.00									
46	Deferred Charges			-3.40%	(\$8,300.00)	\$171,235.00	\$165,955.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00		\$0.00									
55	Surplus General Budget			2.16%	\$30,024.59	\$1,388,188.68	\$1,418,213.07									
	Total	47.00	36.00	2.09%	\$247,821.33	\$11,834,269.83	\$12,082,091.16		\$0.00							

Sheet: UB-3

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	378	\$21,642,700.00	1.58%
2 Residential	3,614	\$1,158,315,500.00	84.49%
3A/3B Farm	302	\$2,553,800.00	1.65%
4A Commercial	84	\$68,030,900.00	4.96%
4B Industrial	10	\$50,195,510.00	3.66%
4C Apartments	2	\$50,161,000.00	3.66%
5A/5B Railroad	2		0.00%
6A/6B Business Personal Property	1		0.00%
Total	4,393	\$1,370,899,410.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$45,567,900.00	48.22%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	60	\$12,891,800.00	13.64%
15D Church and Charities	12	\$1,885,200.00	1.99%
15E Cemeteries & Graveyards	5	\$825,600.00	0.87%
15F Other Exempt	51	\$33,334,600.00	35.27%
Total	132	\$94,505,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties
6.89%

Average Ratio (%), Assessed to True Value	97.44%
Equalized Valuation, Taxable Properties	\$1,406,916,471.67
Total # of property tax appeals filed in 2020	County Tax Board 69.00 State Tax Court 3.00
Number of 2020 County Tax Board decisions appealed to Tax Court	1.00
Number of pending property tax appeals in State Tax Court	3.00
Amount paid out by municipality for tax appeals in 2020	\$0.00

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 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

Enter Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Enter Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Enter Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions						Enter Budget Year's Payments in Lieu of Tax (PIL/OT) - Long Term Tax Exemptions								
Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed In Fall	2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed In Fall	2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed In Fall	2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PIL/OT Billing	Assessed Value	Taxes if Billed In Fall	2020 Total Tax Rate			
The Oaks at Woodloch	AVT Exemption	\$66,621.96																								
Long View Trails	AVT Exemption																									
Total Long Term Exemptions - Column Total					115,374.58	0.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	\$0.00
Mark 'X' if Grand Total							Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL					\$115,374.58	\$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	32,833.34	\$30,500.08				\$2,333.26
Supervisory Staff (Department Heads & Managers)	5.00		617,090.13	\$436,716.56		\$65,987.87	\$80,976.88	\$33,408.82
Police Officers (Including Superior Officers)	28.00	7.00	3,964,746.51	\$2,514,985.32	\$89,650.00	\$814,100.75	\$346,755.84	\$199,254.60
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above			0.00					\$0.00
All Other Non-Union Employees not listed above	14.00	28.00	1,454,304.95	\$957,575.28		\$131,301.46	\$292,173.70	\$73,254.51
Totals	47.00	40.00	6,068,974.92	\$3,939,777.24	\$89,650.00	\$1,011,390.08	\$719,906.42	\$308,251.18

Is the Local Government required to comply with NJS 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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	17.00	\$9,807.36	\$166,725.12	18.00	\$9,196.68	\$165,540.24
Parent & Child	5.00	\$19,244.88	\$96,224.40	5.00	\$18,045.84	\$90,229.20
Employee & Spouse (or Partner)	5.00	\$23,206.92	\$116,034.60	2.00	\$21,747.96	\$43,495.92
Family	13.00	\$34,436.64	\$447,676.32	13.00	\$32,275.92	\$419,586.96
Employee Cost Sharing Contribution (enter as negative -)			(\$114,235.86)			(\$107,842.36)
Subtotal	40.00		\$712,424.58	38.00		\$611,009.96
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	40.00		\$712,424.58	38.00		\$611,009.96

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)?

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

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
PBA Local 122	134.00	\$54,889.26	X		
Township Employees	362.00	\$65,518.19		X	
Totals	496.00	\$120,407.45			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross Debt		Deductions		Net Debt	
Local School Debt						
Regional School Debt						
Utility Fund Debt	\$39,449,004.38		\$39,449,004.38		\$0.00	
Arts and Culture					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purpose Debt Authorized					\$0.00	
Notes Outstanding	\$14,721,750.00				\$14,721,750.00	
Bonds Outstanding	\$9,825,000.00				\$9,825,000.00	
Loans and Other Debt	\$12,845,000.00				\$12,845,000.00	
	\$153,691.34				\$153,691.34	
Total (Current Year)	\$76,994,445.72		\$39,449,004.38		\$37,545,441.34	
Population (2010 census)	10,200					
Per Capita Gross Debt	\$7,548.48					
Per Capita Net Debt	\$3,680.93					
3 Yr. Average Property Valuation	\$1,342,209,852.00					
Net Debt as % of 3 Year Avg Property Valuation	2.80%					

Description	Current Year Budget		2022 Budget		2023 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal	\$0.00							
Bond Anticipation Notes - Interest	\$113,946.51							
Bonds - Principal	\$1,090,000.00		\$1,120,000.00		\$1,145,000.00		\$9,490,000.00	
Bonds - Interest	\$417,550.00		\$382,550.00		\$284,600.00		\$1,661,312.50	
Loans & Other Debt - Principal	\$31,285.00		\$27,247.61		\$23,084.91		\$72,076.24	
Loans & Other Debt - Interest	\$2,920.00		\$2,289.40		\$1,788.37		\$2,543.58	
Total	\$1,655,701.51		\$1,532,087.01		\$1,454,473.28		\$11,225,932.32	
Total Principal	\$1,121,285.00		\$1,147,247.61		\$1,168,084.91		\$9,562,076.24	
Total Interest	\$534,416.51		\$384,839.40		\$286,388.37		\$1,663,856.08	
% of Total Current Year Budget	13.70%							
Debt Not Listed Above								
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating								
Rating	Moody's	Standard & Poors	Fitch					
Year of Last Rating	AA	AA						
	2021							

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
Receiving	Logan Township	Solid Waste Collection			12/31/2024	\$600,000.00
Providing	Borough of Swedesboro	Police Services				\$675,750.00
Providing	Borough of Swedesboro	Court Services				\$0.00
Providing	Borough of Swedesboro	UCC & Inspection Services				\$0.00
Providing	East Greenwich	UCC & Inspection Services			7/31/2024	\$33,784.62
Providing	Kingsway Regional HS	School Resource Officer			6/30/2021	\$86,040.00
Providing	Swedesboro/Woolwich School District	School Resource Officer			6/30/2021	\$64,800.00
Providing	Borough of Swedesboro	Parks and Recreation Service				\$8,000.00
Receiving	Kingsway Regional HS	IT Services			6/30/2025	\$36,000.00
Providing	South Harrison Township	Police Services				\$526,617.09
Providing	South Harrison Township	Court Services				\$0.00
Providing	South Harrison Township	CPWM			3/13/2024	\$6,000.00
Providing	Logan Township	UCC & Inspection Services				

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

(Press Alt+Enter to go to a new line in each cell)

USER FRIENDLY BUDGET SECTION - Notes

--	--	--	--