



# State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 1522 Pine Beach Borough - County of Ocean Introduced

Municode: 1522 Filename: 1522\_fbi\_2021.xlsm

Website: pinebeachborough.us

Phone Number: 732-349-6425

Mailing Address: 599 Pennsylvania Ave

Municipality: Pine Beach State: NJ Zip: 08741

Email the UFB if not using Outlook

### Mayor

| First Name | Middle Name | Last Name | Term Expires | Business Email             |
|------------|-------------|-----------|--------------|----------------------------|
| Lawrence   |             | Cuneo     | 12/31/2023   | pinebeachmayor@comcast.net |

### Chief Administrative Officer

|  |  |  |  |  |
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### Chief Financial Officer

|       |  |                |  |                              |
|-------|--|----------------|--|------------------------------|
| Linda |  | Picaro-Covello |  | pinebeachfinance@comcast.net |
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### Municipal Clerk

|          |  |        |  |                            |
|----------|--|--------|--|----------------------------|
| Charlene |  | Carney |  | pinebeachclerk@comcast.net |
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### Registered Municipal Accountant

|        |    |         |  |                   |
|--------|----|---------|--|-------------------|
| Warren | M. | Korecky |  | wmkorecky@aol.com |
|--------|----|---------|--|-------------------|

### Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email              |
|------------|-------------|-----------|--------------|-----------------------------|
| Robert     |             | Budesa    | 12/31/2021   | rbudesa@bsklaw.com          |
| James      |             | Saxton    | 12/31/2021   | jsaxton@pinebeachborough.us |
| Raymond    |             | Newman    | 12/31/2022   | newmanraymond@yahoo.com     |
| Barry      |             | Wieck     | 12/31/2022   | bwieck@pinebeachborough.us  |
| Richard    |             | Polhemus  | 12/31/2023   | rpolemus3@comcast.net       |
| Susan      |             | Coletti   | 12/31/2023   | coletti_r@msn.com           |
|            |             |           |              |                             |
|            |             |           |              |                             |
|            |             |           |              |                             |

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

|  | Calendar Year<br>Tax Rate | Calendar Year<br>Tax Levy | % of<br>Total Levy | Avg Residential<br>Taxpayer Impact |
|--|---------------------------|---------------------------|--------------------|------------------------------------|
| Municipal Purpose Tax                    | 0.858                     | \$2,150,301.73            | 34.32%             | \$2,359.50                         |
| 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                    |                           |                           | 0.00%              | \$0.00                             |
| Regional School District                 | 1.160                     | \$2,907,974.00            | 46.41%             | \$3,190.00                         |
| County Purposes                          | 0.403                     | \$1,010,169.67            | 16.12%             | \$1,108.25                         |
| County Library                           | 0.045                     | \$111,331.26              | 1.78%              | \$123.75                           |
| County Board of Health                   | 0.020                     | \$49,670.12               | 0.79%              | \$55.00                            |
| County Open Space                        | 0.014                     | \$35,969.48               | 0.57%              | \$38.50                            |
| Other County Levies (total)              |                           |                           | 0.00%              | \$0.00                             |
| <b>Total (Calendar Year 2020 Budget)</b> | <b>2.500</b>              | <b>\$6,265,416.26</b>     | <b>100.00%</b>     | <b>\$6,875.00</b>                  |

Total Taxable Valuation as of October 1, 2020 \$250,677,079.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$275,000.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

| Prior Year | Current Year | % Change (+/-) |
|------------|--------------|----------------|
| 0.858      | 0.858        | 0.00%          |

##### Comparison - Municipal Purposes Tax Levy

| Prior Year     | Current Year   | % Change (+/-) | \$ Change (+/-) |
|----------------|----------------|----------------|-----------------|
| \$2,150,301.73 | \$2,222,417.54 | 3.35%          | \$72,115.81     |

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

| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) |
|------------|--------------|----------------|-----------------|
| \$2,359.50 | \$2,359.50   | 0.00%          | \$0.00          |

### Current Year 2021 Budget

| Taxes   | Actual/Estimated | Tax Levy              |
|---|------------------|-----------------------|
| Municipal Purpose Tax   | ACTUAL           | \$2,222,417.54        |
| Municipal Library   |                  |                       |
| Municipal Open Space  |                  |                       |
| Municipal Arts and Culture  |                  |                       |
| Fire Districts (total levies)   |                  |                       |
| Other Special Districts (total levies)  |                  |                       |
| Local School District   |                  |                       |
| Regional School District  | ESTIMATED        | \$3,032,974.00        |
| County Purposes   | ESTIMATED        | \$1,020,169.14        |
| County Library  | ESTIMATED        | \$116,331.26          |
| County Board of Health  | ESTIMATED        | \$54,670.12           |
| County Open Space   | ESTIMATED        | \$40,969.48           |
| Other County Levies (total)   |                  |                       |
| <b>Total ESTIMATED amount to be raised by taxes</b>                                   |                  | <b>\$6,487,531.54</b> |
| Revenue Anticipated, Excluding Tax Levy   |                  | 748,492.76            |
| Budget Appropriations, before Reserve for Uncollected Taxes                           |                  | 2,870,910.30          |
| Total Non-Municipal Tax Levy  |                  | \$4,265,114.00        |
| Amount to be Raised by Taxes - Before RUT   |                  | \$6,387,531.54        |
| Reserve for Uncollected Taxes (RUT)   |                  | \$99,906.55           |
| Total Amount to be Raised by Taxes  |                  | \$6,487,438.09        |
| % of Tax Collections used to Calculate RUT  |                  | 98.46%                |
| If % used exceeds the actual collection % then reference the statutory exception used |                  |                       |
| <b>Tax Collections - ACTUAL as of Prior Year</b>                                      |                  |                       |
| Total Tax Revenue, Collections CY 2020  |                  | 6,218,282.09          |
| Total Tax Levy, CY 2020   |                  | 6,276,722.70          |
| % of Taxes Collected, CY 2020   |                  | 99.07%                |
| Delinquent Taxes - December 31, 2020  |                  | \$52,942.54           |

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

| FCOA |   | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Wafer<br>Utility | Sewer<br>Utility | Utility | Utility | Utility |
|------|---|---|--|---|--|-------------------|----------------------|--------------------------------|------------------|------------------|---------|---------|---------|
| 08   | Surplus   | 42.26%                                    | \$131,000.00                               | \$310,000.00                              | \$441,000.00                                   | \$320,000.00      |                      |                                | \$82,000.00      | \$39,000.00      |         |         |         |
| 08   | Local Revenue   | 994.64%                                   | \$670,854.19                               | \$67,447.27                               | \$738,301.46                                   | \$62,251.46       |                      |                                | \$278,050.00     | \$398,000.00     |         |         |         |
| 09   | State Aid (without offsetting appropriation)          | 0.00%                                     | \$0.00                                     | \$207,173.00                              | \$207,173.00                                   | \$207,173.00      |                      |                                |                  |                  |         |         |         |
| 08   | Uniform Construction Code Fees                        | -26.53%                                   | (\$650.00)                                 | \$2,450.00                                | \$1,800.00                                     | \$1,800.00        |                      |                                |                  |                  |         |         |         |
|      | <i>Special Revenue Items w/ Prior Written Consent</i> |   |  |   |  |                   |                      |                                |                  |                  |         |         |         |
| 11   | Shared Services Agreements                            | #DIV/0!                                   | \$0.00                                     |   | \$0.00   |                   |                      |                                |                  |                  |         |         |         |
| 08   | Additional Revenue Offset by Appropriations           | #DIV/0!                                   | \$0.00                                     |   | \$0.00   |                   |                      |                                |                  |                  |         |         |         |
| 10   | Public and Private Revenue                            | -92.58%                                   | (\$10,826.59)                              | \$11,694.89                               | \$868.30                                       | \$868.30          |                      |                                |                  |                  |         |         |         |
| 08   | Other Special Items                                   | 22.56%                                    | \$19,400.00                                | \$86,000.00                               | \$105,400.00                                   | \$105,400.00      |                      |                                |                  |                  |         |         |         |
| 15   | Receipts from Delinquent Taxes                        | -36.25%                                   | (\$29,000.00)                              | \$80,000.00                               | \$51,000.00                                    | \$51,000.00       |                      |                                |                  |                  |         |         |         |
|      | <i>Amount to be raised by taxation</i>                |   |  |   |  |                   |                      |                                |                  |                  |         |         |         |
| 07   | Local Tax for Municipal Purposes                      | 3.35%                                     | \$72,115.81                                | \$2,150,301.73                            | \$2,222,417.54                                 | \$2,222,417.54    |                      |                                |                  |                  |         |         |         |
| 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   | 29.26%                                    | \$852,893.41                               | \$2,915,066.89                            | \$3,767,960.30                                 | \$2,970,910.30    | \$0.00               | \$0.00                         | \$360,050.00     | \$437,000.00     | \$0.00  | \$0.00  | \$0.00  |

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

| FCOA  | Budgeted Positions |           | % Difference<br>Current v.<br>Prior Year | \$ Difference<br>Current v. Prior<br>Year | Total Modified<br>Appropriation<br>for Service Type<br>(Prior Year) | Total<br>Appropriation for<br>Service Type<br>(Current Year) | General<br>Budget | Public & Private<br>Offsets | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Water<br>Utility | Sewer<br>Utility | Utility | Utility | Utility |        |
|-------|--------------------|-----------|--|---|---|--|-------------------|-----------------------------|----------------------|--------------------------------|------------------|------------------|---------|---------|---------|--------|
|       | Full-Time          | Part-Time |  |   |   |  |                   |                             |                      |                                |                  |                  |         |         |         |        |
| 20    | 2.00               | 11.00     | 199.11%                                  | \$536,550.00                              | \$269,475.00  | \$806,025.00   | \$268,575.00      | \$1,000.00                  |                      |                                | \$172,700.00     | \$363,750.00     |         |         |         |        |
| 21    |                    | 1.00      | 0.00%                                    | \$0.00                                    | \$2,900.00  | \$2,900.00   | \$2,900.00        |                             |                      |                                |                  |                  |         |         |         |        |
| 22    |                    | 2.00      | -8.45%                                   | (\$1,500.00)                              | \$17,750.00   | \$16,250.00  | \$16,250.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 23    |                    |           | 6.28%                                    | \$23,250.00                               | \$370,250.00  | \$393,500.00   | \$393,500.00      |                             |                      |                                |                  |                  |         |         |         |        |
| 25    | 7.00               | 6.00      | 3.15%                                    | \$21,268.30                               | \$675,600.00  | \$696,868.30   | \$696,000.00      | \$868.30                    |                      |                                |                  |                  |         |         |         |        |
| 26    | 4.00               |           | 3.42%                                    | \$11,750.00                               | \$344,000.00  | \$355,750.00   | \$355,750.00      |                             |                      |                                |                  |                  |         |         |         |        |
| 27    |                    |           | 16.22%                                   | \$300.00                                  | \$1,850.00  | \$2,150.00   | \$2,150.00        |                             |                      |                                |                  |                  |         |         |         |        |
| 28    |                    | 5.00      | 23.81%                                   | \$2,500.00                                | \$10,500.00   | \$13,000.00  | \$13,000.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 29    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                             |                      |                                |                  |                  |         |         |         |        |
| 30    |                    |           | #DIV/0!                                  | \$7,000.00                                | \$7,000.00  | \$7,000.00   | \$7,000.00        |                             |                      |                                |                  |                  |         |         |         |        |
| 31    |                    |           | 0.56%                                    | \$500.00                                  | \$90,000.00   | \$90,500.00  | \$90,500.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 32    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                             |                      |                                |                  |                  |         |         |         |        |
| 35    |                    |           | #DIV/0!                                  | \$50.00                                   | \$50.00   | \$50.00  | \$50.00           |                             |                      |                                |                  |                  |         |         |         |        |
| 36    |                    |           | 16.28%                                   | \$48,745.00                               | \$299,505.00  | \$348,250.00   | \$328,250.00      |                             |                      |                                |                  |                  |         |         |         |        |
| 37    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                             |                      |                                | \$10,250.00      | \$9,750.00       |         |         |         |        |
| 42    |                    |           | 1.59%                                    | \$1,465.00                                | \$92,302.00   | \$93,767.00  | \$93,767.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 43    |                    | 2.00      | 1.25%                                    | \$275.00                                  | \$21,925.00   | \$22,200.00  | \$22,200.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 44    |                    |           | -15.38%                                  | (\$10,000.00)                             | \$65,000.00   | \$55,000.00  | \$45,000.00       |                             |                      |                                |                  |                  |         |         |         |        |
| 45    |                    |           | 43.81%                                   | \$232,985.00                              | \$531,765.00  | \$764,750.00   | \$534,150.00      |                             |                      |                                | \$4,000.00       | \$6,000.00       |         |         |         |        |
| 46    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$6.00            |                             |                      |                                | \$173,100.00     | \$37,500.00      |         |         |         |        |
| 48    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                             |                      |                                |                  |                  |         |         |         |        |
| 50    |                    |           | 0.00%                                    | \$0.00                                    | \$100,000.00  | \$100,000.00   | \$100,000.00      |                             |                      |                                |                  |                  |         |         |         |        |
| 55    |                    |           | #DIV/0!                                  | \$0.00                                    | \$0.00  | \$0.00   | \$0.00            |                             |                      |                                |                  |                  |         |         |         |        |
| Total | 13.00              | 27.00     | 30.25%                                   | \$875,138.30                              | \$2,892,822.00  | \$3,767,960.30   | \$2,969,042.00    | \$1,868.30                  | \$0.00               | \$0.00                         | \$360,050.00     | \$437,000.00     | \$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> | <b>Line Item.</b><br>Put "X" in cell to the left that corresponds to the type of imbalance. | <b>Amount</b> | <b>Comment/Explanation</b> |
|--|-------------------------|---|--|-------------------------------------|---|---------------|----------------------------|
|  |                         |   |  |                                     |   |               |                            |
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## 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   | 21           | \$2,496,000.00          | 1.00%          | 15A Public Schools   | 1            | \$4,080,500.00         | 27.50%         |
| 2 Residential   | 891          | \$240,878,400.00        | 96.14%         | 15B Other Schools  | 0            | \$0.00                 | 0.00%          |
| 3A/3B Farm  | 0            | \$0.00                  | 0.00%          | 15C Public Property  | 37           | \$7,241,800.00         | 48.81%         |
| 4A Commercial   | 18           | \$6,988,900.00          | 2.79%          | 15D Church and Charities   | 5            | \$1,317,100.00         | 8.88%          |
| 4B Industrial   | 0            | \$0.00                  | 0.00%          | 15E Cemeteries & Graveyards  | 0            | \$0.00                 | 0.00%          |
| 4C Apartments   | 0            | \$0.00                  | 0.00%          | 15F Other Exempt   | 7            | \$2,196,300.00         | 14.80%         |
| 5A/5B Railroad  | 0            | \$0.00                  | 0.00%          |  |              |                        |                |
| 6A/6B Business Personal Property                                      | 1            | \$174,601.00            | 0.07%          |  |              |                        |                |
| <b>Total</b>  | <b>931</b>   | <b>\$250,537,901.00</b> | <b>100.00%</b> | <b>Total</b>   | <b>50</b>    | <b>\$14,835,700.00</b> | <b>100.00%</b> |
| Average Ratio (%), Assessed to True Value                             |              |                         |                | 81.85%   |              |                        |                |
| Equalized Valuation, Taxable Properties                               |              |                         |                | \$306,093,953.57   |              |                        |                |
| Total # of property tax appeals filed in 2020                         |              |                         |                | County Tax Board   |              | 2.00                   |                |
|   |              |                         |                | State Tax Court  |              | 0.00                   |                |
| Number of 2020 County Tax Board decisions appealed to Tax Court       |              |                         |                | 1.00   |              |                        |                |
| Number of pending property tax appeals in State Tax Court             |              |                         |                | 1.00   |              |                        |                |
| Amount paid out by municipality for tax appeals in 2020               |              |                         |                | \$0.00   |              |                        |                |
|   |              |                         |                | Percentage of Exempt vs. Non-Exempt Properties                       |              |                        |                |
|   |              |                         |                | 5.92%  |              |                        |                |

| Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements |                 |                          |                |  |
|--|-----------------|--------------------------|----------------|--|
|  | # of<br>Parcels | PILOT<br>Billing/Revenue | Assessed Value | Taxes if Billed in Full<br>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  |                 |                          |                |  |
| <b>Total 5 Yr Exemptions/Abatements</b>  | <b>0</b>        | <b>0.00</b>              | <b>0.00</b>    | <b>0.00</b>                                    |



**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                                  | 0.00                     | 7.00                     | 37,698.06            | \$11,572.00           |                                 |                     |                                   |                                     |
| Supervisory Staff (Department Heads & Managers) | 2.00                     | 2.00                     | 261,863.34           | \$187,000.00          |                                 | \$550.00            | \$24,690.81                       | \$885.25                            |
| Police Officers (Including Superior Officers)   | 6.00                     | 2.00                     | 988,372.90           | \$580,000.00          | \$65,000.00                     | \$21,359.00         | \$39,198.84                       | \$14,305.50                         |
| Fire Fighters (Including Superior Officers)     | 0.00                     | 0.00                     | 0.00                 | \$0.00                | \$0.00                          | \$141,400.00        | \$152,630.40                      | \$49,342.50                         |
| All Other Union Employees not listed above      | 3.00                     | 0.00                     | 263,531.00           | \$165,000.00          | \$5,000.00                      | \$0.00              | \$0.00                            | \$0.00                              |
| All Other Non-Union Employees not listed above  | 2.00                     | 16.00                    | 164,996.50           | \$125,000.00          | \$0.00                          | \$23,100.00         | \$57,426.00                       | \$13,005.00                         |
| <b>Totals</b>                                   | <b>13.00</b>             | <b>27.00</b>             | <b>1,716,461.80</b>  | <b>\$1,068,572.00</b> | <b>\$70,000.00</b>              | <b>\$197,478.00</b> | <b>\$293,311.05</b>               | <b>\$87,100.75</b>                  |

Is the Local Government required to comply with NJSA 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 |
|---|--|--|-------------------------|--|---|-----------------------|
| <b>Active Employees - Health Benefits - Annual Cost</b>   |  |  |                         |  |   |                       |
| Single Coverage   | 5.00   | \$11,270.64                                    | \$56,353.20             | 5.00   | \$10,960.22                                   | \$54,801.10           |
| Parent & Child  |  |  | \$0.00                  |  |   | \$0.00                |
| Employee & Spouse (or Partner)                            | 3.00   | \$22,541.28                                    | \$67,623.84             | 2.00   | \$21,785.04                                   | \$43,570.08           |
| Family  | 7.00   | \$31,445.04                                    | \$220,115.28            | 6.00   | \$35,528.00                                   | \$213,168.00          |
| Employee Cost Sharing Contribution (enter as negative - ) |  |  | (\$27,928.88)           |  |   | (\$26,750.00)         |
| <b>Subtotal</b>   | <b>15.00</b>                                     |  | <b>\$316,163.44</b>     | <b>13.00</b>                                   |   | <b>\$284,789.18</b>   |
| <b>Elected Officials - Health Benefits - Annual Cost</b>  |  |  |                         |  |   |                       |
| Single Coverage   |  |  | \$0.00                  |  |   | \$0.00                |
| Parent & Child  |  |  | \$0.00                  |  |   | \$0.00                |
| Employee & Spouse (or Partner)                            |  |  | \$0.00                  |  |   | \$0.00                |
| Family  | 1  | \$29,943.12                                    | \$29,943.12             | 1  | \$29,400.00                                   | \$29,400.00           |
| Employee Cost Sharing Contribution (enter as negative - ) |  |  | (\$5,252.31)            |  |   | (\$3,234.00)          |
| <b>Subtotal</b>   | <b>1.00</b>                                      |  | <b>\$24,690.81</b>      | <b>1.00</b>                                    |   | <b>\$26,166.00</b>    |
| <b>Retirees - Health Benefits - Annual Cost</b>           |  |  |                         |  |   |                       |
| 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 - ) |  |  |                         |  |   |                       |
| <b>Subtotal</b>   | <b>0.00</b>                                      |  | <b>\$0.00</b>           | <b>0.00</b>                                    |   | <b>\$0.00</b>         |
| <b>GRAND TOTAL</b>  | <b>16.00</b>                                     |  | <b>\$340,854.25</b>     | <b>14.00</b>                                   |   | <b>\$310,955.18</b>   |

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 |
|---|-----------------------------------|--------------------------------------|--------------------------|-----------------|---------------------------------|
| Municipal Clerk                               | 157.00                            | \$15,000.00                          |                          |                 |                                 |
| Deputy Clerk                                  | 5.00                              | \$307.65                             |                          |                 |                                 |
| Police Department                             | 108.00                            | \$19,918.94                          | X                        |                 |                                 |
| Public Works                                  | 44.50                             | \$4,719.04                           | X                        |                 |                                 |
| All Other Non-Union Employees                 | 41.50                             | \$7,797.56                           |                          |                 |                                 |
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| <b>Totals</b>                                 | <b>356.00</b>                     | <b>\$47,743.19</b>                   |                          |                 |                                 |
| <b>Total Funds Reserved as of end of 2020</b> |                                   | <b>\$2,000.00</b>                    |                          |                 |                                 |
| <b>Total Funds Appropriated in 2021</b>       |                                   | <b>\$2,000.00</b>                    |                          |                 |                                 |

## 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                              |                       |                       | \$0.00                | Utility Fund - Principal                           | \$77,310.00                  | \$81,416.00                 | \$85,742.50         | \$609,508.00                         |
| Regional School Debt                           | \$3,177,432.95        | \$3,177,432.95        | \$0.00                | Utility Fund - Interest                            | \$45,765.00                  | \$41,658.00                 | \$37,332.00         | \$209,464.00                         |
| Utility Fund Debt                              |                       |                       |                       | Bond Anticipation Notes - Principal                | \$366,500.00                 |                             |                     |                                      |
| Arts and Culture                               |                       |                       | \$0.00                | Bond Anticipation Notes - Interest                 | \$45,000.00                  |                             |                     |                                      |
| Water  | \$1,740,316.33        | \$1,740,316.33        | \$0.00                | Bonds - Principal                                  | \$59,028.11                  | \$60,257.11                 | \$62,001.28         | \$261,782.00                         |
| Sewer  | \$238,409.81          | \$238,409.81          | \$0.00                | Bonds - Interest                                   | \$10,943.78                  | \$9,485.78                  | \$7,997.44          | \$16,393.00                          |
| 0  |                       |                       | \$0.00                | Loans & Other Debt - Principal                     | \$115,675.00                 | \$118,122.00                | \$120,631.87        | \$1,124,140.12                       |
| 0  |                       |                       | \$0.00                | Loans & Other Debt - Interest                      | \$37,385.00                  | \$34,928.00                 | \$32,418.92         | \$393,773.61                         |
| 0  |                       |                       | \$0.00                | <b>Total</b>                                       | <b>\$757,606.89</b>          | <b>\$345,866.89</b>         | <b>\$346,124.01</b> | <b>\$2,615,060.73</b>                |
| <b>Municipal Purposes</b>                      |                       |                       |                       | <b>Total Principal</b>                             | <b>\$618,513.11</b>          | <b>\$259,795.11</b>         | <b>\$268,375.65</b> | <b>\$1,995,430.12</b>                |
| Debt Authorized                                | \$2,050,550.00        |                       | \$2,050,550.00        | <b>Total Interest</b>                              | <b>\$139,093.78</b>          | <b>\$86,071.78</b>          | <b>\$77,748.36</b>  | <b>\$619,630.61</b>                  |
| Notes Outstanding                              | \$655,349.10          |                       | \$655,349.10          | <b>% of Total Current Year Budget</b>              | <b>20.11%</b>                |                             |                     |                                      |
| Bonds Outstanding                              | \$443,068.04          | \$275,010.07          | \$168,057.97          |  |                              |                             |                     |                                      |
| Loans and Other Debt                           | \$1,478,561.06        |                       | \$1,478,561.06        |  |                              |                             |                     |                                      |
| <b>Total (Current Year)</b>                    | <b>\$9,783,687.29</b> | <b>\$5,431,169.16</b> | <b>\$4,352,518.13</b> | <b>Description</b>                                 | <b>Debt Not Listed Above</b> |                             |                     |                                      |
| Population (2010 census)                       | 2,127                 |                       |                       | Total Guarantees - Governmental                    |                              |                             |                     |                                      |
| Per Capita Gross Debt                          | \$4,599.76            |                       |                       | Total Guarantees - Other                           |                              |                             |                     |                                      |
| Per Capita Net Debt                            | \$2,046.32            |                       |                       | Total Capital/Equipment Leases                     |                              |                             |                     |                                      |
| 3 Yr. Average Property Valuation               |                       | \$297,506,928.33      |                       | Total Other  |                              |                             |                     |                                      |
| Net Debt as % of 3 Year Avg Property Valuation |                       | 1.46%                 |                       | <b>Bond Rating</b>                                 | <b>Moody's</b>               | <b>Standard &amp; Poors</b> | <b>Fitch</b>        |                                      |
|  |                       |                       |                       | Rating   | N/A                          | N/A                         | N/A                 |                                      |
|  |                       |                       |                       | Year of Last Rating                                | N/A                          | N/A                         | N/A                 |                                      |
|  |                       |                       |                       | <b>Mark "X" if Municipality has no bond rating</b> | <b>X</b>                     |                             |                     |                                      |

**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                        | Lacey Township                                | CFO/QPA Services                |  | 1/1/2021   | 12/31/2021 | \$74,766.04                |
| Receiving                        | Township of Berkeley                          | Animal Control                  |  | 1/1/2019   | 12/31/2023 | \$5,600.00                 |
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USER FRIENDLY BUDGET SECTION - Notes

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