

State of New Jersey Local Government Services

Year:	2020	Municipal User	Friendly R	udget	
			Tiremuly D	uuget Tool	
MUNICIPALITY:		ip - County of Burlington		. 25 - 25	dopted
Municode:	0311		Filename:	0311_fba_2020.xlsm	
	Website:	www.eastampton.com			
	Phone Number:		609-267-5723		
	Mailing Address:		12 Manor House Co	ourt	
Email the UFB if no	t using Outlook	Municipality:	Eastampton	State: NJ Zip: 08	3060
	Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email	
Robert		Apgar	12/31/2020	rapgar@eastampton.com	
	Chief Administra	ative Officer			
Kim	Marie	White		kwhite@eastampton.com	
	Chief Financial	Officer	'		***************************************
John	E.	Barrett		jbarrett@eastampton.com	
	Municipal Clerk		1		
Kim	Marie	White		kwhite@eastampton.com	and the second
	Registered Mun	icipal Accountant	ı		
Robert	S.	Marrone		rmarrone@bowmanllp.com	Baran St.
	Governing Body	Members	1		
First Name	Middle Name	Last Name	Term Expires	Business Email	
Jay		Springer	12/31/2022	jspringer@eastampton.com	
Anthony		Zeno	12/31/2020	azeno@eastampton.com	let.
Dominic	F.	Santillo	12/31/2022	sdsantillo@eastampton.com	
Edward		Besko	12/31/2022	ebesko@eastampton.com	
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2010 5 1 1 1							
2019 Calendar Year Proper					Current Year 2020 Buc	get	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.831	\$3,741,694.19	26.72%	\$0.00	Municipal Purpose Tax	ACTUAL	\$3,880,829.10
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.050	\$224,912.70	1.61%	\$0.00	Municipal Open Space	ACTUAL	\$224,806.05
Fire Districts (avg. rate/total levies)	0.066	\$292,700.00	2.09%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$300,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.307	\$5,877,000.00	41.97%	\$0.00	Local School District	ESTIMATED	\$6,000,000.00
Regional School District	0.431	\$1,940,652.00	13.86%	\$0.00	Regional School District	ESTIMATED	\$2,000,000.00
County Purposes	0.363	\$1,629,632.90	11.64%	\$0.00	County Purposes	ESTIMATED	\$1,674,000.00
County Library	0.034	\$152,297.53	1.09%	\$0.00	County Library	ESTIMATED	\$155,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.033	\$145,235.22	1.04%	\$0.00	County Open Space	ESTIMATED	\$146,000.00
Other County Levies (total)	in the second		0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.115	\$14,004,124.54	100.00%	\$0.00	Total ESTIMATED amount to be raised by tax	es	\$14,380,635.15
	October 1, 2019	\$449,642,105.00			Revenue Anticipated, Excluding Tax Levy		2,090,587.79
(To be used to calculate the current year tax rate	,				Budget Appropriations, before Reserve for Unc	ollected Taxes	5,877,416.89
Current Year Average Residential Asso	essment	\$223,154.00			Total Non-Municipal Tax Levy		\$10,499,806.05
					Amount to be Raised by Taxes - Before RUT		\$14,286,635.15
	Prior Ye	ear to Current Year Co	omparison		Reserve for Uncollected Taxes (RUT)		\$93,470.69
					Total Amount to be Raised by Taxes	······································	\$14,380,105.84
	Comparison	- Municipal Purposes	Tax Rate		5		
	Prior Year		% Change (+/-)		% of Tax Collections used to Calculate RUT		99.35%
	0.831	0.863	3.85%		70 of Fax Concetions used to Calculate ROT	=	77.3370
· ·	0.031	0.805	3.8370		If % used exceeds the actual collection % then		
	Companion	Municipal Dumasas	T Y				
1		- Municipal Purposes '			reference the statutory exception used		
				\$ Change (+/-)			
	\$3,741,694.19	\$3,880,829.10	3.72%	\$139,134.91	Tax Collections - ACTUAL as of Prior Year	-	
					Total Tax Revenue, Collections CY 2019	_	14,000,175.50
		on Avg. Residential Ta			Total Tax Levy, CY 2019		14,085,493.75
	Prior Year C	urrent Year %	Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019		99.39%
	\$0.00	\$1,925.82	#DIV/0!	\$1,925.82		=	
•			L	,	Delinquent Taxes - December 31, 2019		\$15,771.01
				Sheet UFB-1	,	=	
				Sheet Orb-1			

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

FCOA	% Difference Current vs. Prior Year	S Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08 Surplus	8.49%	\$45,000.00	\$530,000.00	\$575,000.00	\$575,000.00						,	
08 Local Revenue	-0.09%	(\$412.00)	\$469,250.00		\$468,838.00							
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$426,947.00		\$426,947.00							***************************************
08 Uniform Construction Code Fees	-4.90%	(\$17,000.00)	\$347,000.00		\$330,000.00							
Special Revenue Items w/ Prior Written Consent					4000,000,00			1				
11 Shared Services Agreements	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
08 Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0,00	420,000.00							
10 Public and Private Revenue	2.73%	\$6,223.43	\$227,808.99	\$234,032.42	\$234,032,42							
08 Other Special Items	3.00%	\$896.97	\$29,873.40	\$30,770.37	\$30,770.37							
15 Receipts from Delinquent Taxes	-100.00%	(\$5,000.00)	\$5,000.00	\$0.00	\$0.00							
Amount to be raised by taxation			, , , , , , , , , , , , , , , , , , ,		\$0,00			1				
07 Local Tax for Municipal Purposes	3.72%	\$139,134.91	\$3,741,694.19	\$3,880,829,10	\$3,880,829.10							
07 Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	42,000,027.10							
54 Open Space Levy Tax	-0.05%	(\$106.65)	\$224,912.70	\$224,806,05		\$224,806.05						
07 Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		1,000.05						
08 Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total	2.80%	\$168,736.66	\$6,027,486.28	\$6,196,222.94	\$5,971,416.89	\$224,806.05	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
			Sheet UF	B-2							90.00	40.00

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

USER	FRIENDLY BUDGET SEC			IATIONS SU	MMARY (ALL	OPERATING F	UNDS)			***						
FCOA		Budgeted Full-Time		% Difference Current v. Prior Year	S 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			2.91%	\$21,109.00	\$726,526.00	\$747,635.00	\$747,635.00								
21	Land-Use Administration			-5.09%	(\$1,217.00)	\$23,917.00	\$22,700.00	\$22,700.00								
22	Uniform Construction Code			9.60%	\$14,454.00	\$150,546.00	\$165,000.00	\$165,000.00								
23	Insurance			4.88%	\$33,500.00	\$686,600.00	\$720,100.00	\$720,100.00								
25	Public Safety			5.33%	\$96,995.00	\$1,821,000.00	\$1,917,995.00	\$1,917,995.00								
26	Public Works			7.70%	\$36,859.00	\$478,641.00	\$515,500.00	\$355,500.00		\$160,000.00						***************************************
27	Health and Human Services			16.67%	\$1,000.00	\$6,000.00	\$7,000.00	\$7,000.00			1					····
28	Parks and Recreation			-57.50%	(\$2,300.00)	\$4,000.00	\$1,700.00	\$1,700.00			1.544					
29	Education (including Library)			4450.00%	\$44,500.00	\$1,000,00	\$45,500.00	\$45,500.00								***************************************
30	Unclassified			-23.86%	(\$74,684.65)	\$313,055.07	\$238,370.42	\$1,838.00	\$236,532.42		1. 1.					
31	Utilities and Bulk Purchases			2.24%	\$5,119.57	\$228,880.43	\$234,000.00	\$234,000.00						at vit		
32	Landfill / Solid Waste Disposal			8.53%	\$15,000.00	\$175,800.00	\$190,800.00	\$190,800.00								
35	Contingency			#DIV/0!	\$100,00	\$0,00	\$100.00	\$100.00						1-1		
36	Statutory Expenditures			6.72%	\$46,594.00	\$693,659.00	\$740,253.00	\$740,253.00								
37	Judgements			#DIV/0!	\$0,00		\$0.00									
42	Shared Services			1.41%	\$3,000.00	\$213,500.00	\$216,500.00	\$216,500.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00	- 12								
44	Capital			76.36%	\$42,000.00	\$55,000.00	\$97,000.00	\$97,000.00								
45	Debt			-8.41%	(\$62,182.01)	\$739,394.48	\$677,212.47	\$177,263.47		\$499,949.00				1 111	:	
46	Deferred Charges			-100.00%	(\$81,317.49)	\$81,317.49	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			70.20%	\$38,769.39	\$55,230.61	\$94,000.00	\$94,000.00		- 1 N 1 1 1					5 J + 1	***************************************
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					Te v			42,14,17,4	***************************************
	Total	0.00	0.00	2.75%	\$177,298.81	\$6,454,067.08	\$6,631,365.89	\$5,734,884.47	\$236,532.42	\$659,949.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		SINCTONAL		
Revenues at Risk	Future Year Appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		NONE		
			•	
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1				
100				

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asse	ssments - Taxable Prop	oerties (October 1, 2019 Valu	<u>ie)</u>	Property Tax Asses	ssments - Exempt Properties (October 1, 2019 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total		
I Vacant Land	254	\$7,482,200.00	1.67%	15A Public Schools	5	\$22,844,300.00	37.98%		
2 Residential	1,691	\$377,053,400.00	83.91%	15B Other Schools	0	\$0.00	0.00%		
3A/3B Farm	34	\$2,279,100.00	0.51%	15C Public Property	106	\$12,742,600.00	21.19%		
4A Commercial	42	\$24,632,198.00	5.48%	15D Church and Charities	7	\$4,490,500.00	7.47%		
4B Industrial	7	\$3,624,400.00	0.81%	15E Cemeteries & Graveyards	0	\$0.00	0.00%		
4C Apartments	4	\$34,282,700.00	7.63%	15F Other Exempt	32	\$20,066,600.00	33.36%		
5A/5B Railroad			0.00%						
6A/6B Business Personal Property	·		0.00%						
Total	2,032	\$449,353,998.00	100.00%	Total	150	\$60,144,000.00	100.00%		
Average Ratio (%), Assessed to Tru	e Value	95.12%		1					
Equalized Valuation, Taxable Prope	erties	\$472,407,483.18		Percentage of Exempt vs.					
				Non-Exempt Properties	13.38%				
Total # of property tax appeals	filed in 2019	County Tax Board		1					
		State Tax Court							
Number of 2019 County Tax Board	decisions appealed to Ta	ax Court		!					
Number of pending property tax app	peals in State Tax Court								

Amount paid out by municipality for	r tax appeals in 2019			11					
	A A								

	Prior Budget Year's Payn	nents in Lieu of Tax (F # of Parcels	PILOT) - 5 Year Exemption PILOT Billing/Revenue	ns/Abatements Assessed Value	Taxes if Billed in Full 2019 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	2	\$260,000.00	\$8,395,300.00	\$256,560.37
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	2	260,000.00	8,395,300.00	256,560.37

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term	Tax Exemptions									
Prior Budget Year	r's Payments in Li	cu of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year	's Payments in Li	eu of Tax (PILO)) - Long Term Ta	x Exemptions	Prior Budget Yes	ar's Payments in Lie	u of Tax (PILOT)	- Long Term Ta	Exemptions	<u>Prior Budget</u>	Year's Payments in Li	cu of Tax (PILOT)	- Long Term Tax Ex	emptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Fult 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Bille In Full 2019 Total Tax
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Long Term Exemptions - C	Olumn Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0,00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	<u> </u>
Lorg Term Exemptions - C							11 317.1717	W(7,471)	40.00			10	1	4	Total Long Term Exempt		<u> </u>		1 5

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	11,261.32	\$11,000.00				\$261.32
Supervisory Staff (Department Heads & Managers)	3.00	3.00	552,320.70	\$398,527.70	\$8,250.00	\$75,625.00	\$16,650.00	
Police Officers (Including Superior Officers)	16.00	2.00	2,148,444.00	\$1,098,256.00	\$295,826.00	\$336,525.00		
Fire Fighters (Including Superior Officers)		0.00	0.00			A EN		, , , , , , , , , , , , , , , , , , ,
All Other Union Employees not listed above	9.00	2.00	640,046.00	\$385,425.00	\$23,858.00	\$44,659.00	\$132,452.00	\$53,652.00
All Other Non-Union Employees not listed above	2.00	7.00	386,708.00	\$273,525.00		\$29,875.00		
Totals	30.00	19.00	3,738,780.02	\$2,166,733.70	\$327,934.00	\$486,684.00	\$428,545.00	

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost					(rx, exuge)	0051
Single Coverage	13.00	\$11,625.00	\$151,125.00	13.00	\$11,582.00	\$150,566.00
Parent & Child	1.00	\$22,015.00	\$22,015.00	1.00	\$21,975.00	\$21,975.00
Employee & Spouse (or Partner)	4.00	\$19,503.00	\$78,012.00	4.00	\$19,002.00	\$76,008.00
Family	9.00	\$30,150.00	\$271,350.00	9.00	\$30,001.00	\$270,009.00
Employee Cost Sharing Contribution (enter as negative -)			(\$95,000.00)			(\$93,000.00)
Subtotal	27.00		\$427,502.00	27.00		\$425,558.00
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 -)						40.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1 454 (4) 1 (4) 1 (4) 1	\$6,902.00	\$6,902.00	1	\$6,892.00	\$6,892.00
Parent & Child			\$0.00	, the	φο,ον	\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)	1					
Subtotal	1.00		\$6,902.00	1.00		\$6,892.00
GRAND TOTAL	28.00		\$434,404.00	28.00		\$432,450.00

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)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	1 6	T	(Cno	eck applicable	ble items)	
	Gross Days of	Dellan Value of C	Approved		Individual	
Organization/Individuals Eligible for Benefit	Accumulated Absence	Dollar Value of Compensated	Labor	Local	Employment	
Manager's Office	162.00	Absences \$33,938.00	Agreement	Ordinance	Agreement	
Financial Administration	12.00		~	X		
Public Works	184.00	\$31,268.00	X			
Police Clerical Staff	92.00	\$16,310.00	X			
Township Clerk's Office	37.00	\$10,310.00	X			
Police Adminsitration	225.00	\$11,001.00		X		
Police Investigations	113.00	\$30,636.00		X		
Police Patrol	485.00	\$32,175.00 \$115,002.00	X			
	403.00	\$115,002.00	X			
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Totals	1310.00	\$293,560.00				

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

	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,910,000.00	\$6,910,000.00	\$0.00	Hellie, Front Poinciant				
Regional School Debt	\$3,409,426.82	\$3,409,426.82	\$0.00	Utility Fund - Principal				***************************************
	Ψ3,407,420.62	\$3,407,420.62]	\$0.00	{ '				•
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1.00			
0			00.02	Bond Anticipation Notes - Interest Bonds - Principal	\$101,000.00		000 151 00	4440.000.6
0				Bonds - Interest	\$29,151.00		\$29,151.00	\$119,092.64
10			**************************************	Loans & Other Debt - Principal	\$9,111.47	\$9,111.47	\$9,111.47	\$42,642.11
0				Loans & Other Debt - Interest				
0	·		\$0.00	Edulis & Other Debt - Interest				
0			\$0.00	Total	\$139,263.47	\$38,262.47	\$38,262.47	\$161,734.75
Municipal Purposes					Ψ137,203.47	330,202.47	\$30,202.47	\$101,734.73
Debt Authorized			\$0.00	Total Principal	\$29,152.00	\$29,151.00	\$29,151.00	\$110,002.64
Notes Outstanding	\$3,611,360.00		\$3,611,360.00	[\$110,111.47	 	\$9,111.47	\$119,092.64
Bonds Outstanding	\$3,780,000.00			% of Total Current Year Budget	2.10%	†	59,111.47]	\$42,642.11
Loans and Other Debt			\$0.00		2.1070	4		
				Description		Debt Not Liste	ed Above	
Total (Current Year)	\$17,710,786.82	\$10,319,426.82	\$7,391,360.00	Total Guarantees - Governmental				
				Total Guarantees - Other				:
				Total Capital/Equipment Leases	\$37,633.80	\$37,633.80		
Population (2010 census)	6,069		1	Total Other				
Per Capita Gross Debt	e2 010 24							
Per Capita Net Debt	\$2,918.24			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
rei Capita Net Debt	\$1,217.89			Rating	A2			
3 Yr. Average Property Valuation		\$472 470 072 22		Year of Last Rating	2012			
resuge rroporty variation		\$473,478,873.33		Mark "Y" if Municipality has a	a hand watin -			
Net Debt as % of 3 Year Avg Property	Valuation	1.56%		Mark "X" if Municipality has n	o bond rating			
and the second s		1.3070		CL A NURD 40				

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Township of Maple Shade	Apt/Condo Trash Collection		1/1/2020	12/31/2020	\$100,000.00
Providing	Eastampton School District	School Resource Officer		1/1/2020	12/31/2020	\$25,000.00
Receiving	Township of Medford	Brine Solution Program		1/1/2020	12/31/2020	\$1,500.00
Receiving	Township of Westamtron	Municipal Court Services	. :	1/1/2020	12/31/2020	\$90,000.00
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					17.57.5	
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USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

USER FRIENDLY BUDGET SECTION - Notes

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