



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Zeno	12/31/2021	azeno@eastampton.com

**Chief Administrative Officer**

Kim	Marie	White		kwhite@eastampton,.com
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**Chief Financial Officer**

John	E	Barrett		jbarrett@eastampton.com
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**Municipal Clerk**

Kim	Marie	White		kwhite@eastampton.com
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**Registered Municipal Accountant**

Robert	S	Marrone		rmarrone@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Dominic	F	Santillo	12/31/2022	dsantillo@eastampton.com
Robert		Apgar	12/31/2024	rapgar@eastampton.com
Jay		Springer	12/31/2022	jspringer@eastampton.com
Edward		Besko	12/31/2022	ebesko@eastampton.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.907	\$4,263,194.12	28.50%	\$2,082.48	Municipal Purpose Tax	ACTUAL	\$4,461,567.72
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.050	\$235,483.60	1.57%	\$114.80	Municipal Open Space	ACTUAL	\$245,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.068	\$316,000.00	2.11%	\$156.13	Fire Districts (total levies)	ACTUAL	\$337,200.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.249	\$5,867,966.00	39.23%	\$2,867.72	Local School District	ESTIMATED	\$6,000,000.00
Regional School District	0.460	\$2,163,734.00	14.47%	\$1,056.16	Regional School District	ESTIMATED	\$2,200,000.00
County Purposes	0.392	\$1,838,967.23	12.30%	\$900.04	County Purposes	ESTIMATED	\$1,928,000.00
County Library	0.035	\$163,398.36	1.09%	\$80.36	County Library	ESTIMATED	\$164,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.023	\$107,911.69	0.72%	\$52.81	County Open Space	ESTIMATED	\$108,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.184</b>	<b>\$14,956,655.00</b>	<b>100.00%</b>	<b>\$7,310.50</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$15,443,767.72</b>
Total Taxable Valuation as of October 1, 2021 <u>\$493,000,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,343,377.39</u>		
Current Year Average Residential Assessment <u>\$229,601.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,677,145.11</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$10,982,200.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$26,315,967.72</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$115,000.00</u>		
0.907	0.905	-0.22%			Total Amount to be Raised by Taxes <u>\$26,430,967.72</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>99.56%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$4,263,194.12	\$4,461,567.72	4.65%	\$198,373.60		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2021 <u>15,362,816.27</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 <u>15,415,669.88</u>		
\$2,082.48	\$2,077.89	-0.22%	(\$4.59)		% of Taxes Collected, CY 2021 <u>99.66%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$52,533.26</u>		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	55.56%	\$375,000.00	\$675,000.00	\$1,050,000.00	\$700,000.00	\$350,000.00						
08	Local Revenue	-21.50%	(\$202,009.03)	\$939,690.01	\$737,680.98	\$737,680.98							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$426,947.00	\$426,947.00	\$426,947.00							
08	Uniform Construction Code Fees	-24.21%	(\$127,798.00)	\$527,798.00	\$400,000.00	\$400,000.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	-7.14%	(\$2,000.00)	\$28,000.00	\$26,000.00	\$26,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$375,509.40)	\$375,509.40	\$0.00								
08	Other Special Items	2.76%	\$744.53	\$27,004.88	\$27,749.41	\$27,749.41							
15	Receipts from Delinquent Taxes	-70.82%	(\$60,664.98)	\$85,664.98	\$25,000.00	\$25,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-6.09%	(\$289,354.68)	\$4,750,922.40	\$4,461,567.72	\$4,461,567.72							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$245,000.00		\$245,000.00		\$245,000.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.57%	(\$436,591.56)	\$7,836,536.67	\$7,399,945.11	\$6,804,945.11	\$595,000.00	\$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			11.11%	\$79,871.30	\$718,628.70	\$798,500.00	\$798,500.00								
21			-1.27%	(\$1,400.00)	\$110,400.00	\$109,000.00	\$109,000.00								
22			40.91%	\$71,187.11	\$174,000.00	\$245,187.11	\$245,187.11								
23			6.09%	\$44,489.70	\$730,110.30	\$774,600.00	\$774,600.00								
25			8.98%	\$181,367.00	\$2,020,800.00	\$2,202,167.00	\$2,098,000.00		\$104,167.00						
26			24.94%	\$106,000.00	\$425,000.00	\$531,000.00	\$531,000.00								
27			0.00%	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00								
28			223.53%	\$3,800.00	\$1,700.00	\$5,500.00	\$5,500.00								
29			15.38%	\$7,000.00	\$45,500.00	\$52,500.00	\$52,500.00								
30			0.00%	\$0.00	\$1,838.00	\$1,838.00	\$1,838.00								
31			7.76%	\$19,000.00	\$245,000.00	\$264,000.00	\$264,000.00								
32			4.15%	\$8,000.00	\$192,800.00	\$200,800.00	\$200,800.00								
35			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36			11.26%	\$85,160.00	\$756,041.00	\$841,201.00	\$841,201.00								
37			#DIV/0!	\$0.00		\$0.00									
42			22.47%	\$61,000.00	\$271,500.00	\$332,500.00	\$332,500.00								
43			#DIV/0!	\$0.00		\$0.00									
44			-15.49%	(\$27,500.00)	\$177,500.00	\$150,000.00	\$150,000.00								
45			233.20%	\$538,244.00	\$230,808.00	\$769,052.00	\$278,219.00		\$490,833.00						
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$115,000.00	\$115,000.00	\$115,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	18.90%	\$1,176,219.11	\$6,223,726.00	\$7,399,945.11	\$6,804,945.11	\$0.00	\$595,000.00	\$0.00	\$0.00	\$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> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
					NONE		

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	394	\$9,861,400.00	2.00%	15A Public Schools	5	\$22,844,300.00	25.91%
2 Residential	1,819	\$417,645,100.00	84.50%	15B Other Schools			0.00%
3A/3B Farm	34	\$2,330,600.00	0.47%	15C Public Property	108	\$13,228,700.00	15.00%
4A Commercial	41	\$20,977,900.00	4.24%	15D Church and Charities	7	\$4,490,500.00	5.09%
4B Industrial	7	\$3,863,400.00	0.78%	15E Cemeteries & Graveyards			0.00%
4C Apartments	7	\$39,581,500.00	8.01%	15F Other Exempt	47	\$47,620,500.00	54.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,302</b>	<b>\$494,259,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>167</b>	<b>\$88,184,000.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	#DIV/0!

  

Total # of property tax appeals filed in 2021	County Tax Board	
	State Tax Court	

  

Number of 2021 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 2021	
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Percentage of Exempt vs. Non-Exempt Properties	17.84%
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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
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		5.00	11,305.62	\$11,000.00				\$305.62
Supervisory Staff (Department Heads & Managers)	3.00	3.00	576,533.00	\$410,252.00	\$10,525.00	\$79,052.00	\$19,850.00	\$56,854.00
Police Officers (Including Superior Officers)	16.00	2.00	2,346,779.00	\$1,205,000.00	\$315,425.00	\$365,544.00	\$255,565.00	\$205,245.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	2.00	659,373.00	\$402,526.00	\$28,452.00	\$27,562.00	\$140,585.00	\$60,248.00
All Other Non-Union Employees not listed above	2.00	7.00	418,556.00	\$290,545.00		\$35,486.00	\$53,000.00	\$39,525.00
<b>Totals</b>	<b>30.00</b>	<b>19.00</b>	<b>4,012,546.62</b>	<b>\$2,319,323.00</b>	<b>\$354,402.00</b>	<b>\$507,644.00</b>	<b>\$469,000.00</b>	<b>\$362,177.62</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10.00	\$11,205.60	\$112,056.00	10.00	\$11,495.53	\$114,955.30
Parent & Child	3.00	\$21,425.04	\$64,275.12	3.00	\$21,021.60	\$63,064.80
Employee & Spouse (or Partner)	3.00	\$23,938.56	\$71,815.68	2.00	\$21,986.00	\$43,972.00
Family	11.00	\$33,394.32	\$367,337.52	10.00	\$32,207.00	\$322,070.00
Employee Cost Sharing Contribution (enter as negative - )			(\$100,000.00)			(\$99,000.00)
<b>Subtotal</b>	<b>27.00</b>		<b>\$515,484.32</b>	<b>25.00</b>		<b>\$445,062.10</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$4,692.00	\$9,384.00	2	\$4,413.18	\$8,826.36
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>2.00</b>		<b>\$9,384.00</b>	<b>2.00</b>		<b>\$8,826.36</b>
<b>GRAND TOTAL</b>	<b>29.00</b>		<b>\$524,868.32</b>	<b>27.00</b>		<b>\$453,888.46</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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
Manager's Office	175.00	\$40,131.00		x	
Financial Administration	20.00	\$4,540.00	x		
Public Works	195.00	\$34,310.25	x		
Police Chief Clerical	105.00	\$18,799.20	x		
Township Clerk's Office	50.00	\$15,884.00		x	
Police Administration	245.00	\$56,256.00		x	
Police Investigations	125.00	\$36,925.00	x		
Police Patrol	540.00	\$128,271.60	x		
<b>Totals</b>	1455.00	\$335,117.05			
<b>Total Funds Reserved as of end of 2021</b>		\$90,000.00			
<b>Total Funds Appropriated in 2022</b>		\$45,000.00			

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

	Gross Debt	Deductions	Net Debt		Current Year	2023	2024	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,235,000.00	\$6,235,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,363,074.40	\$3,363,074.40	\$0.00	Utility Fund - Interest				
<b>Utility Fund Debt</b>			\$0.00	Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest	\$19,950.00			
			\$0.00	Bonds - Principal	\$195,218.00	\$200,573.00	\$200,218.00	\$1,964,092.00
			\$0.00	Bonds - Interest	\$62,952.00	\$56,793.00	\$50,776.00	\$188,077.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	<b>Total</b>	\$278,120.00	\$257,366.00	\$250,994.00	\$2,152,169.00
<b>Municipal Purposes</b>				<b>Total Principal</b>	\$195,218.00	\$200,573.00	\$200,218.00	\$1,964,092.00
Debt Authorized (BNI)	\$2,612,500.00		\$2,612,500.00	<b>Total Interest</b>	\$82,902.00	\$56,793.00	\$50,776.00	\$188,077.00
Notes Outstanding	\$1,995,000.00		\$1,995,000.00	<b>% of Total Current Year Budget</b>	3.76%			
Bonds Outstanding	\$5,305,000.00		\$5,305,000.00	<b>Description</b>		<b>Debt Not Listed Above</b>		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$19,510,574.40</b>	<b>\$9,598,074.40</b>	<b>\$9,912,500.00</b>	Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	6,069			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Per Capita Gross Debt	\$3,214.79			Rating	A1			
Per Capita Net Debt	\$1,633.30			Year of Last Rating	2020			
3 Year Average Property Valuation		\$527,526,760.67		<b>Mark "X" if Municipality has no bond rating</b>				
Net Debt as % of 3 Year Average Property Valuation		1.88%						







**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
