



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
Sandra		Nunes	12/31/2022	snunes@mapleshade.com

Chief Administrative Officer

Susan	E.	Danson		twpmgr@mapleshade.com
-------	----	--------	--	-----------------------

Chief Financial Officer

Adriane		McKendry		amckendry@mapleshade.com
---------	--	----------	--	--

Municipal Clerk

Andrea	T.	McVeigh		tmcveigh@mapleshade.com
--------	----	---------	--	-------------------------

Registered Municipal Accountant

Todd	R.	Saler		tsaler@bowman.cpa
------	----	-------	--	-------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Kauffman	12/31/2022	ckauffman@mapleshade.com
Steve		Schmidt	12/31/2024	steve.schmidt@mapleshade.com
Claire	B.	Volpe	12/31/2024	cvolpe@mapleshade.com
J.	Nelson	Wiest	12/31/2024	nwiest@mapleshade.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	0.906	\$11,858,180.75	25.23%	\$1,453.99	Municipal Purpose Tax	ACTUAL	\$11,891,153.87
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.256	\$29,519,351.00	62.80%	\$3,619.52	Local School District	ESTIMATED	\$30,642,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.375	\$4,904,937.52	10.43%	\$601.42	County Purposes	ESTIMATED	\$5,200,000.00
County Library	0.033	\$435,794.85	0.93%	\$53.44	County Library	ESTIMATED	\$450,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$287,710.38	0.61%	\$35.28	County Open Space	ESTIMATED	\$312,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.593	\$47,005,974.50	100.00%	\$5,763.64	Total ESTIMATED amount to be raised by taxes		\$48,495,153.87
Total Taxable Valuation as of October 1, 2021 <u>\$1,313,184,645.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,364,874.13</u>		
Current Year Average Residential Assessment <u>\$160,413.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>17,990,304.63</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$36,604,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$47,229,430.50</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,265,723.37</u>		
0.906	0.906	-0.04%			Total Amount to be Raised by Taxes <u>\$48,495,153.87</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.39%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,858,180.75	\$11,891,153.87	0.28%	\$32,973.12		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2021 <u>46,722,605.17</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 <u>47,176,792.54</u>		
\$1,453.99	\$1,453.41	-0.04%	(\$0.58)		% of Taxes Collected, CY 2021 <u>99.04%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2021 <u>\$386,455.10</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	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	20.41%	\$915,500.00	\$4,484,500.00	\$5,400,000.00	\$4,200,000.00			\$1,200,000.00				
08	Local Revenue	-6.60%	(\$585,091.59)	\$8,868,284.68	\$8,283,193.09	\$450,000.00			\$7,833,193.09				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,709,652.00	\$1,709,652.00	\$1,709,652.00							
08	Uniform Construction Code Fees	-23.26%	(\$66,668.25)	\$286,668.25	\$220,000.00	\$220,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	26.62%	\$76,016.98	\$285,616.98	\$361,633.96	\$361,633.96							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-88.92%	(\$443,014.72)	\$498,201.65	\$55,186.93	\$55,186.93							
08	Other Special Items	-71.70%	(\$46,624.98)	\$65,026.22	\$18,401.24	\$18,401.24							
15	Receipts from Delinquent Taxes	-32.07%	(\$165,262.09)	\$515,262.09	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.17%	(\$917,761.25)	\$12,808,915.12	\$11,891,153.87	\$11,891,153.87							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$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	-4.18%	(\$1,232,905.90)	\$29,522,126.99	\$28,289,221.09	\$19,256,028.00	\$0.00	\$0.00	\$9,033,193.09	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	
20	General Government	9.00	9.00	14.30%	\$711,809.50	\$4,977,556.00	\$5,689,365.50	\$1,219,415.00	\$5,015.50		\$4,464,935.00					
21	Land-Use Administration	1.00		81.06%	\$53,500.00	\$66,000.00	\$119,500.00	\$119,500.00								
22	Uniform Construction Code	1.00	5.00	-52.17%	(\$102,000.00)	\$195,500.00	\$93,500.00	\$93,500.00								
23	Insurance			-12.86%	(\$408,000.00)	\$3,171,850.00	\$2,763,850.00	\$1,713,850.00			\$1,050,000.00					
25	Public Safety	44.00	19.00	-3.03%	(\$166,137.27)	\$5,478,405.56	\$5,312,268.29	\$5,122,300.00	\$8,468.29		\$181,500.00					
26	Public Works	13.00		3.19%	\$61,784.08	\$1,935,065.92	\$1,996,850.00	\$1,959,550.00	\$0.00		\$37,300.00					
27	Health and Human Services			8.31%	\$3,833.20	\$46,151.30	\$49,984.50	\$25,000.00	\$24,984.50							
28	Parks and Recreation		1.00	8.65%	\$10,400.00	\$120,300.00	\$130,700.00	\$130,700.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	Utilities and Bulk Purchases			0.80%	\$4,750.00	\$593,000.00	\$597,750.00	\$597,750.00								
32	Landfill / Solid Waste Disposal			5.65%	\$76,286.57	\$1,350,444.57	\$1,426,731.14	\$1,400,000.00	\$26,731.14							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			10.41%	\$163,885.00	\$1,574,370.00	\$1,738,255.00	\$1,708,255.00			\$30,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			40.19%	\$143,855.84	\$357,900.12	\$501,755.96	\$501,755.96								
43	Court and Public Defender	2.00	3.00	3.97%	\$7,800.00	\$196,350.00	\$204,150.00	\$204,150.00	\$0.00							
44	Capital			-62.21%	(\$288,024.60)	\$463,024.60	\$175,000.00	\$75,000.00			\$100,000.00					
45	Debt			0.93%	\$56,952.00	\$6,128,791.00	\$6,185,743.00	\$3,024,478.00			\$3,161,265.00					
46	Deferred Charges			#DIV/0!	\$13,094.33	\$0.00	\$13,094.33	\$4,901.24			\$8,193.09					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.09%	\$13,592.92	\$1,252,130.45	\$1,265,723.37	\$1,265,723.37								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	70.00	37.00	1.28%	\$357,381.57	\$27,931,839.52	\$28,289,221.09	\$19,190,828.57	\$65,199.43	\$0.00	\$0.00	\$9,033,193.09	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$6,437,450.00	0.49%	15A Public Schools	8	\$40,378,400.00	31.83%
2 Residential	4,690	\$752,335,290.00	57.29%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	89	\$44,864,100.00	35.36%
4A Commercial	289	\$282,190,920.00	21.49%	15D Church and Charities	24	\$20,615,600.00	16.25%
4B Industrial	27	\$17,144,000.00	1.31%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	18	\$255,076,900.00	19.42%	15F Other Exempt	62	\$21,014,700.00	16.56%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$85.00	0.00%				
Total	5,101	\$1,313,184,645.00	100.00%	Total	183	\$126,872,800.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties 9.66%			
Average Ratio (%), Assessed to True Value		84.66%					
Equalized Valuation, Taxable Properties		\$1,551,127,622.25					
Total # of property tax appeals filed in 2021		County Tax Board	10.00				
		State Tax Court	4.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			2.00				
Amount paid out by municipality for tax appeals in 2021			\$16,158.02				

<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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	93,880.21	\$37,000.00		\$871.66	\$54,437.76	\$1,570.79
Supervisory Staff (Department Heads & Managers)	7.00	4.00	1,123,230.91	\$847,893.07		\$100,735.69	\$138,605.86	\$35,996.29
Police Officers (Including Superior Officers)	40.00	6.00	6,471,098.37	\$3,796,997.96	\$618,000.00	\$1,111,479.00	\$783,424.40	\$161,197.01
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	12.00	0.00	941,038.93	\$652,364.00	\$75,000.00	\$77,505.45	\$108,474.15	\$27,695.33
All Other Non-Union Employees not listed above	11.00	22.00	1,431,735.90	\$1,081,878.92	\$1,500.00	\$127,663.20	\$174,763.90	\$45,929.88
Totals	70.00	37.00	10,060,984.32	\$6,416,133.95	\$694,500.00	\$1,418,255.00	\$1,259,706.07	\$272,389.30

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

YES

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	11.00	\$17,825.45	\$196,079.95	11.00	\$18,006.54	\$198,071.94
Parent & Child	4.00	\$22,611.00	\$90,444.00	6.00	\$22,412.00	\$134,472.00
Employee & Spouse (or Partner)	6.00	\$31,032.00	\$186,192.00	4.00	\$29,586.00	\$118,344.00
Family	26.00	\$41,503.38	\$1,079,087.88	24.00	\$40,961.50	\$983,076.00
Employee Cost Sharing Contribution (enter as negative -)			(\$346,535.52)			(\$297,843.36)
Subtotal	47.00		\$1,205,268.31	45.00		\$1,136,120.58
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$21,984.00	\$21,984.00	1	\$21,528.00	\$21,528.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$34,656.00	\$34,656.00	1	\$33,936.00	\$33,936.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,202.24)			(\$2,156.64)
Subtotal	2.00		\$54,437.76	2.00		\$53,307.36
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	4	\$7,848.00	\$31,392.00	4	\$13,161.00	\$52,644.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$15,344.00	\$46,032.00	4	\$13,152.00	\$52,608.00
Family	2	\$32,568.00	\$65,136.00	2	\$34,488.00	\$68,976.00
Employee Cost Sharing Contribution (enter as negative -)			(\$59,835.28)			(\$61,458.00)
Subtotal	9.00		\$82,724.72	10.00		\$112,770.00
GRAND TOTAL	58.00		\$1,342,430.79	57.00		\$1,302,197.94

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or 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 267 Contract	1664.10	\$669,418.16	X		
Teamsters Local Union 676 Contract	357.60	\$49,330.40	X		
Administrative/Non-Union Staff	258.40	\$42,676.95		X	
Tax Assessor	71.34	\$11,604.36		X	
Municipal Clerk	67.91	\$17,085.60		X	
Manager	64.50	\$32,863.28			X
Police Chief	62.50	\$31,962.48			X
Construction Code	61.77	\$18,321.56		X	
Public Works	33.00	\$11,650.32		X	
Chief Financial Officer	12.94	\$4,703.95		X	
Planning & Zoning	7.00	\$2,019.36		X	
Court	3.16	\$868.62		X	
Tax Collector	1.72	\$458.90		X	
Recreation	1.58	\$212.67		X	
Totals	2667.52	\$893,176.61			
Total Funds Reserved as of end of 2021		\$32,471.46			
Total Funds Appropriated in 2022		\$25,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2023	2024	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$57,615,000.00	\$57,615,000.00	\$0.00	Utility Fund - Principal	\$2,411,145.00	\$2,209,284.51	\$2,184,805.41	\$12,839,980.70
Regional School Debt			\$0.00	Utility Fund - Interest	\$750,120.00	\$426,307.18	\$364,933.18	\$1,253,064.54
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Water/Sewer	\$30,290,406.85	\$30,290,406.85	\$0.00	Bond Anticipation Notes - Interest	\$42,000.00			
			\$0.00	Bonds - Principal	\$2,414,000.00	\$1,275,000.00	\$1,355,000.00	\$8,160,000.00
			\$0.00	Bonds - Interest	\$533,730.00	\$412,425.00	\$346,675.00	\$809,200.00
			\$0.00	Loans & Other Debt - Principal	\$28,917.00	\$29,496.88	\$30,089.76	\$210,150.59
			\$0.00	Loans & Other Debt - Interest	\$5,831.00	\$5,248.00	\$4,655.11	\$19,790.91
			\$0.00	Total	\$6,185,743.00	\$4,357,761.57	\$4,286,158.46	\$23,292,186.74
<u>Municipal Purposes</u>				Total Principal	\$4,854,062.00	\$3,513,781.39	\$3,569,895.17	\$21,210,131.29
Debt Authorized (BNI)	\$2,162,901.24		\$2,162,901.24	Total Interest	\$1,331,681.00	\$843,980.18	\$716,263.29	\$2,082,055.45
Notes Outstanding	\$7,200,000.00		\$7,200,000.00	% of Total Current Year Budget	21.87%			
Bonds Outstanding	\$13,204,000.00	\$13,500.00	\$13,190,500.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$298,652.90		\$298,652.90	Total Guarantees - Governmental				
Total (Current Year)	\$110,770,960.99	\$87,918,906.85	\$22,852,054.14	Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	19,131			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$5,790.13			Rating		AA-/Stable		
Per Capita Net Debt	\$1,194.50			Year of Last Rating		2022		
3 Year Average Property Valuation		\$1,445,889,052.67		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		1.58%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	School District	Maple Shade Township School District	Police	Police		1/1/2022	12/31/2022	\$96,997.96
Lead	School District	Maple Shade Township School District	Police	Police		1/1/2022	12/31/2022	\$264,636.00
Recipient	Municipality	Haddonfield Borough, Camden County	Construction	Uniform Construction Code		2/1/2022	1/31/2026	\$140,122.00
	Amount Received Page Total							\$361,633.96
	Amount Paid Page Total							\$140,122.00
	Page Total							\$501,755.96

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$361,633.96
	Amount Paid Total							\$140,122.00
	Total							\$501,755.96

