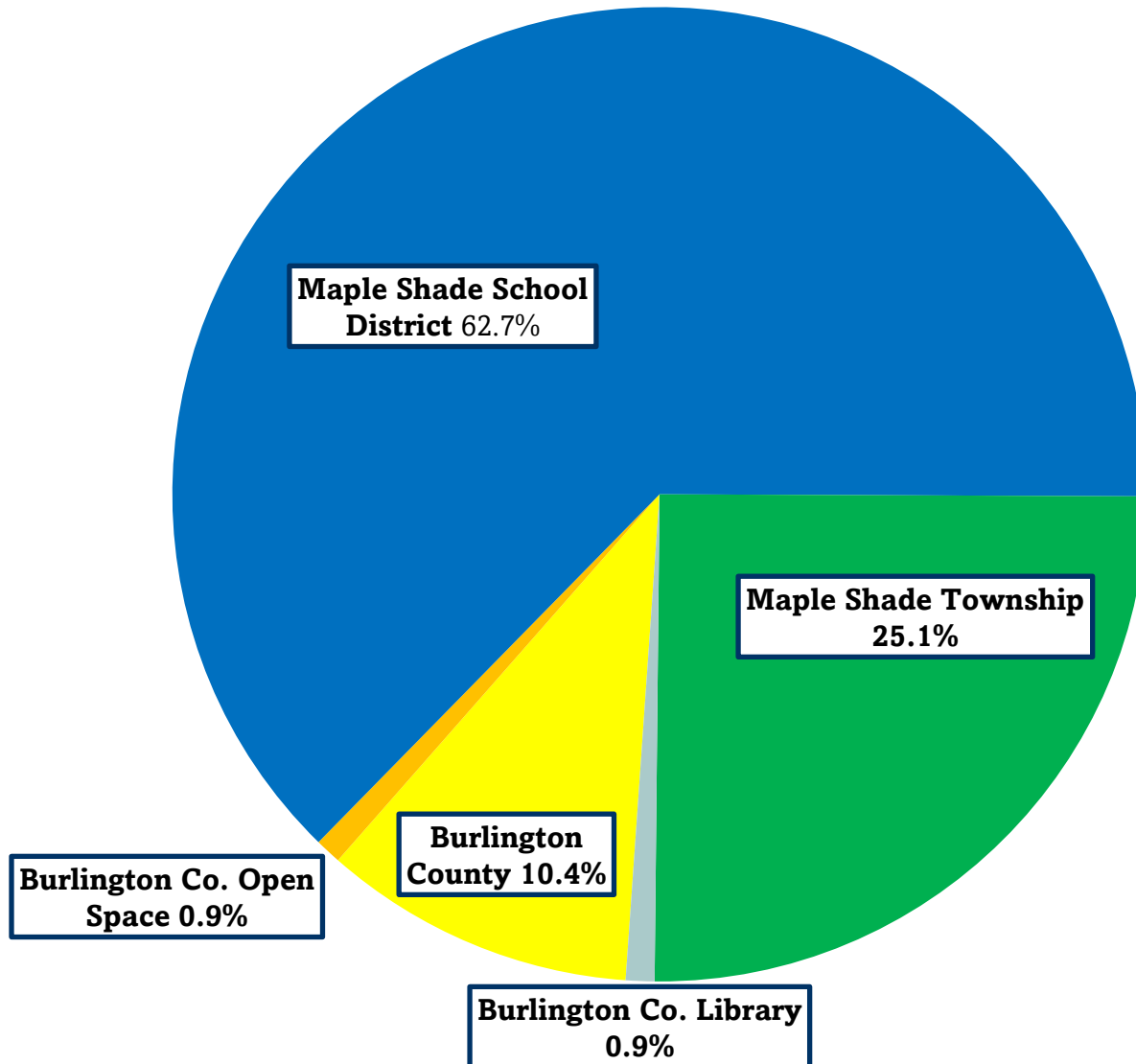


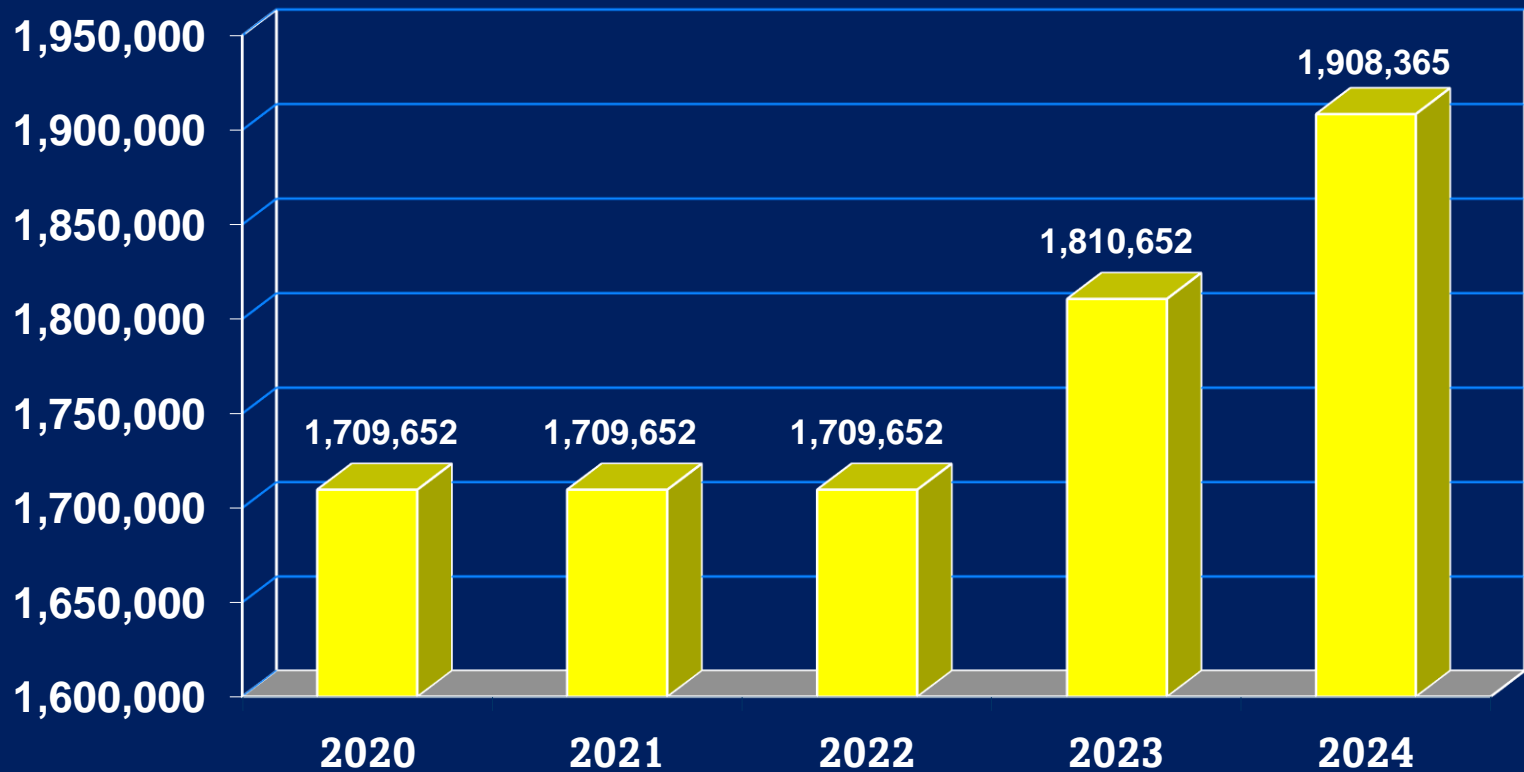
TOWNSHIP OF MAPLE SHADE

2024 BUDGET PRESENTATION

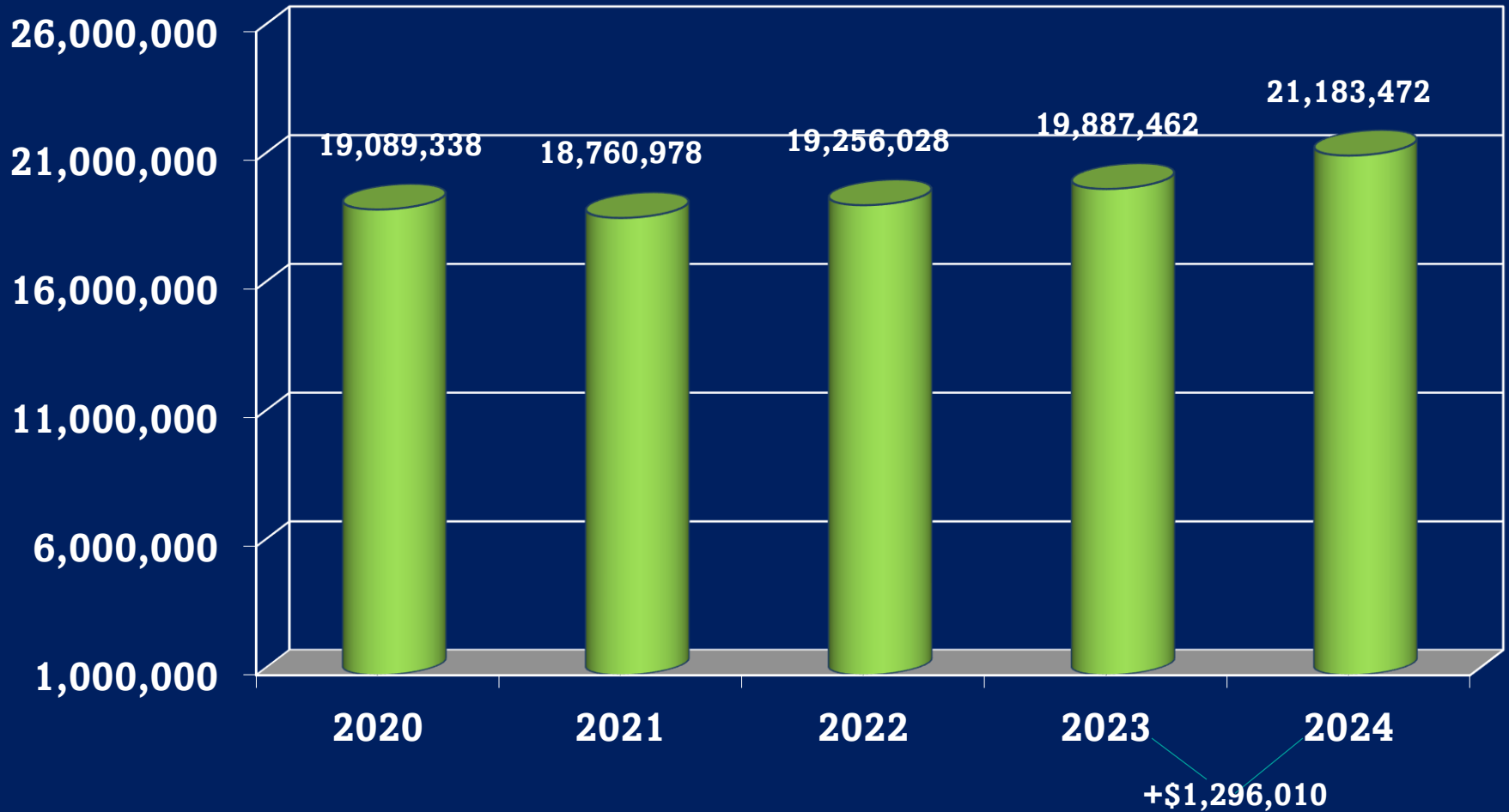
2023 Tax Rate Allocation



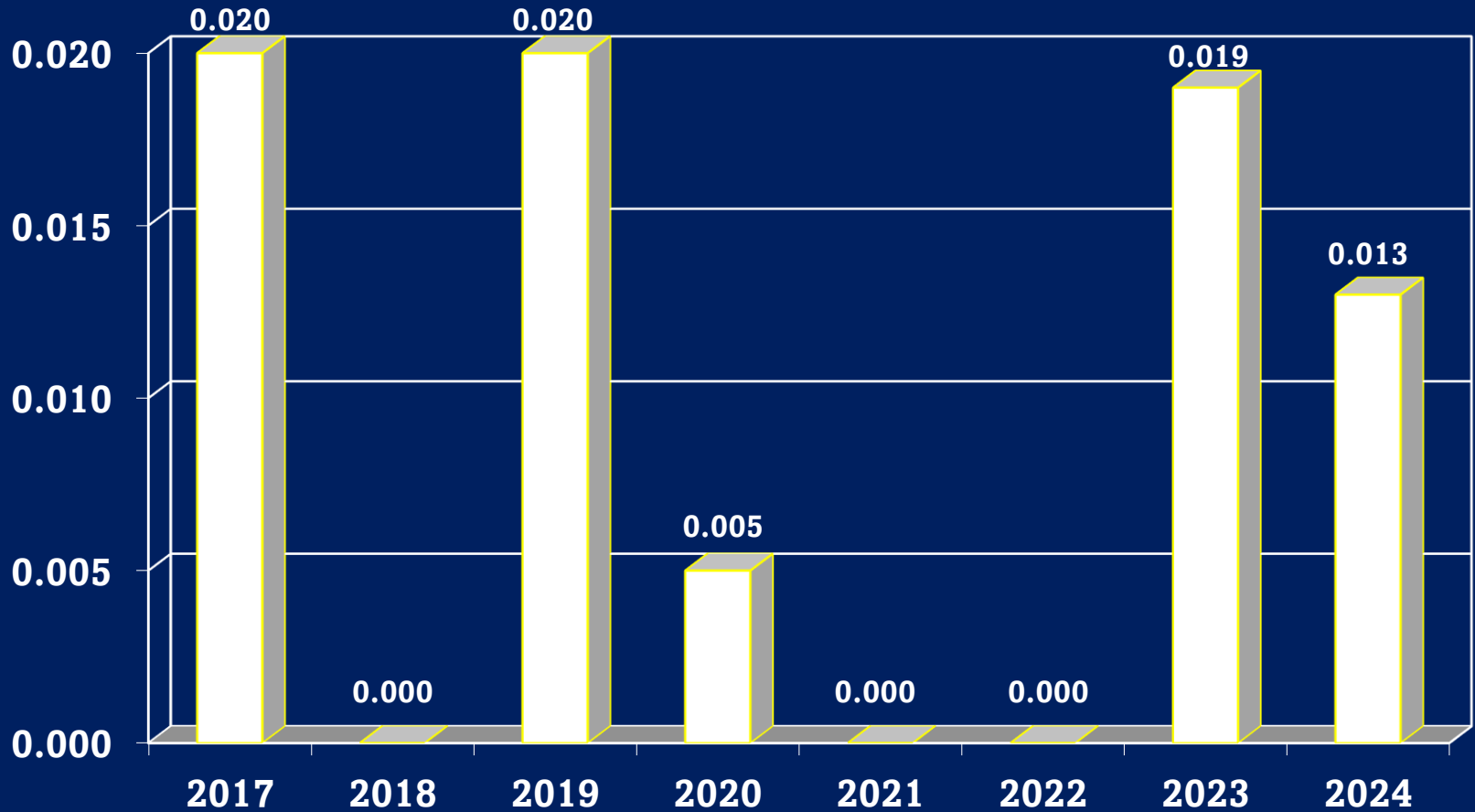
Total State Aid 2020-2024



Municipal Budget Comparison 2020 - 2024



Increase in Local Municipal Tax Rate by Year



SURPLUS

- **What is Surplus?**

The amount of unexpended funds that a municipality will have on hand for use in the next following fiscal year.

- **Why Should a Town Work Towards Accumulating a Surplus?**

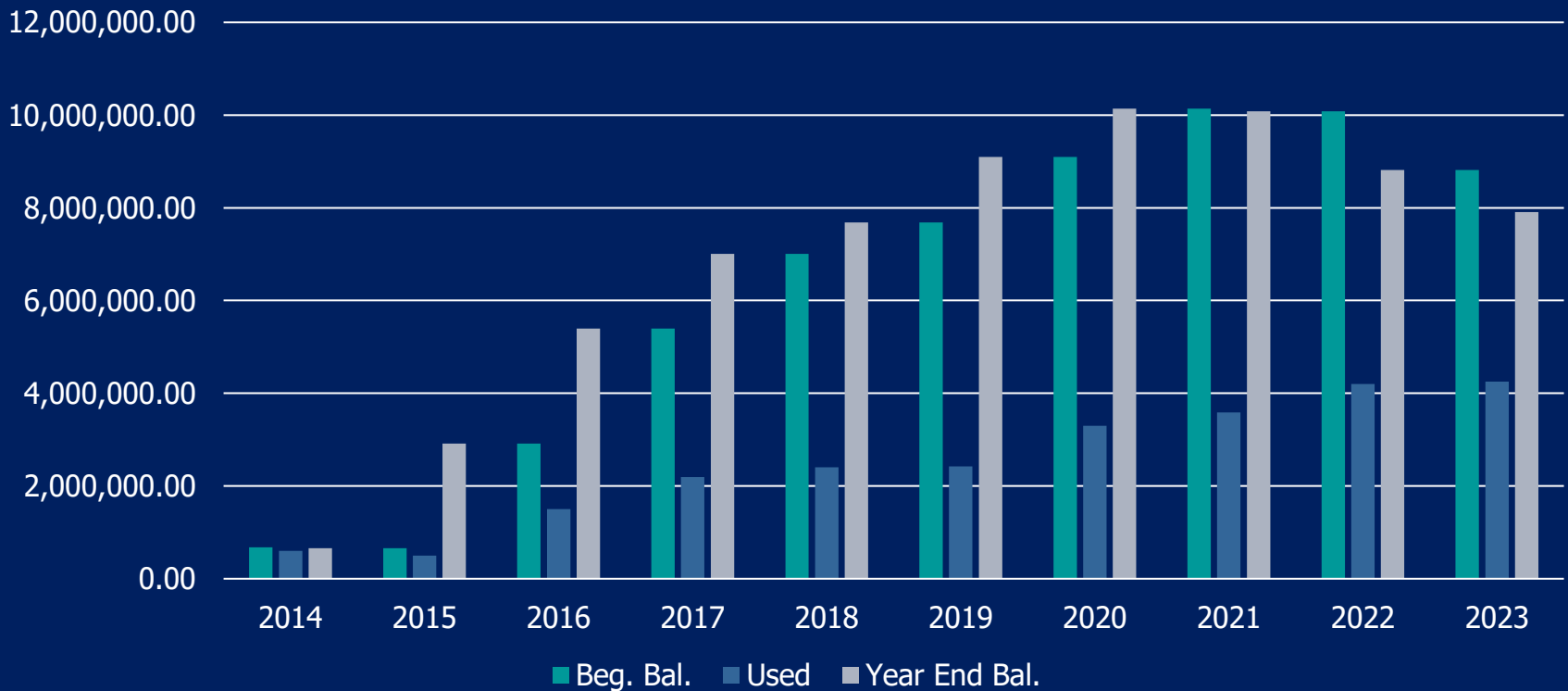
By accumulating surplus year-to-year, a municipality can help protect against unexpected revenue losses, and it can be used to help reduce the need to increase the municipal tax levy when faced with substantial cost increases (be judicious when using for this purpose).

- **What is the Department of Community Affairs Position on Surplus?**

The Division encourages municipalities to have an established policy concerning surplus accumulation and its sustainable use in the annual budget. Ratings agencies want to see this, which helps with a municipality's bond rating.

Surplus Balances By Year

Maple Shade Surplus Balances by Year



MAPLE SHADE SURPLUS REVIEW

■ EOY 2023 - \$7,907,890.28

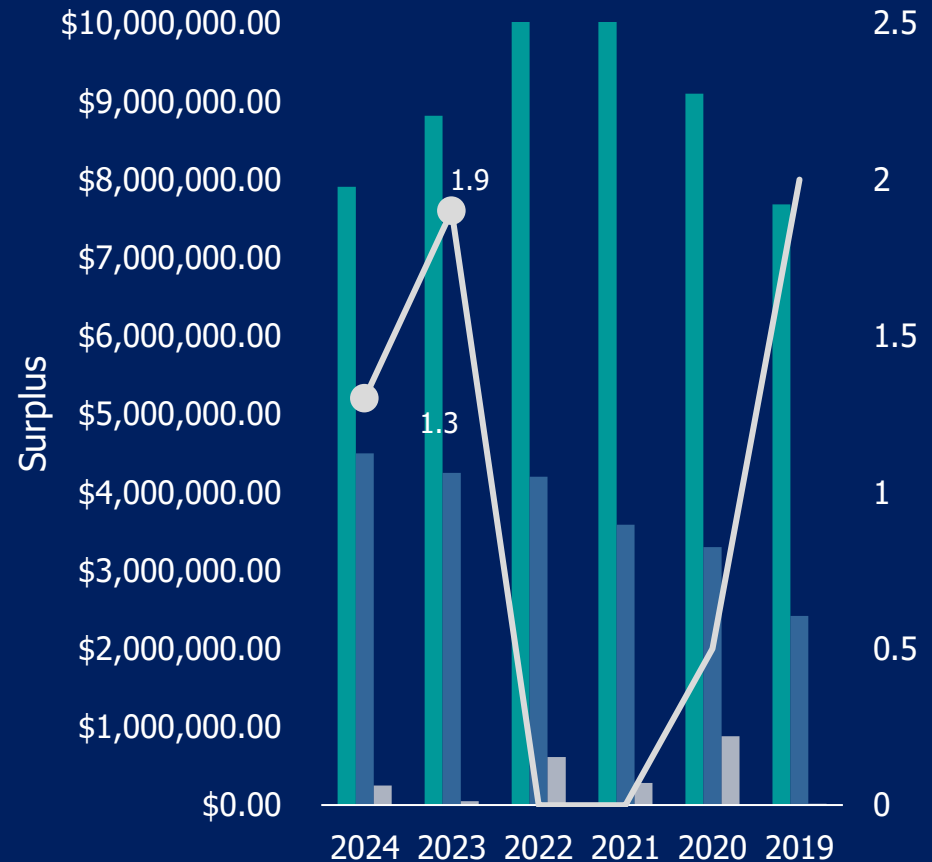
- down slightly due to decreased revenues

■ Used to offset tax increase to residents

■ Why not use Surplus for infrastructure?

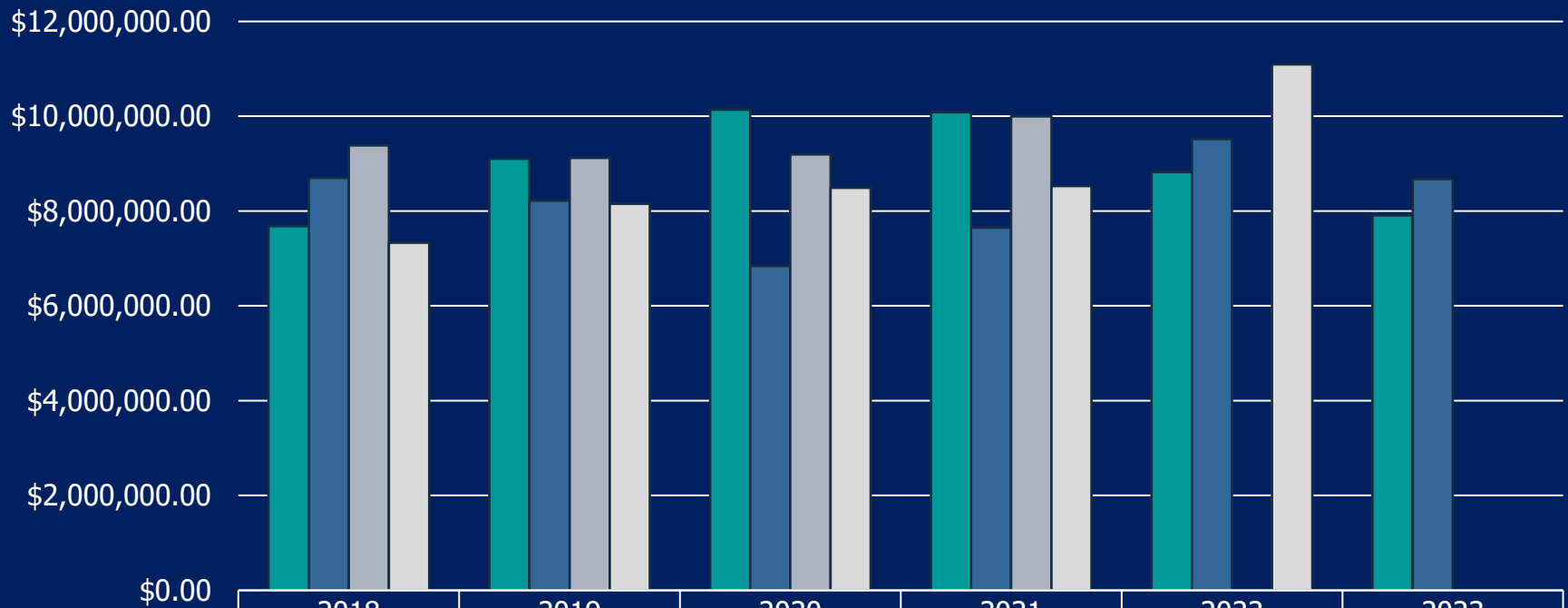
- Infrastructure does not generate revenue, which means it will not help to replenish surplus. We are using surplus to offset taxes and provide new programs such as the Rental Registration/Inspection Program, Cannabis, Re-Assumption of Fire Marshal Office, and Recreation Programs, all of which will increase revenues and help replenish the surplus. Our road programs are completed utilizing the NJDOT Grant Funding annually

Surplus Usage vs. Tax Increases



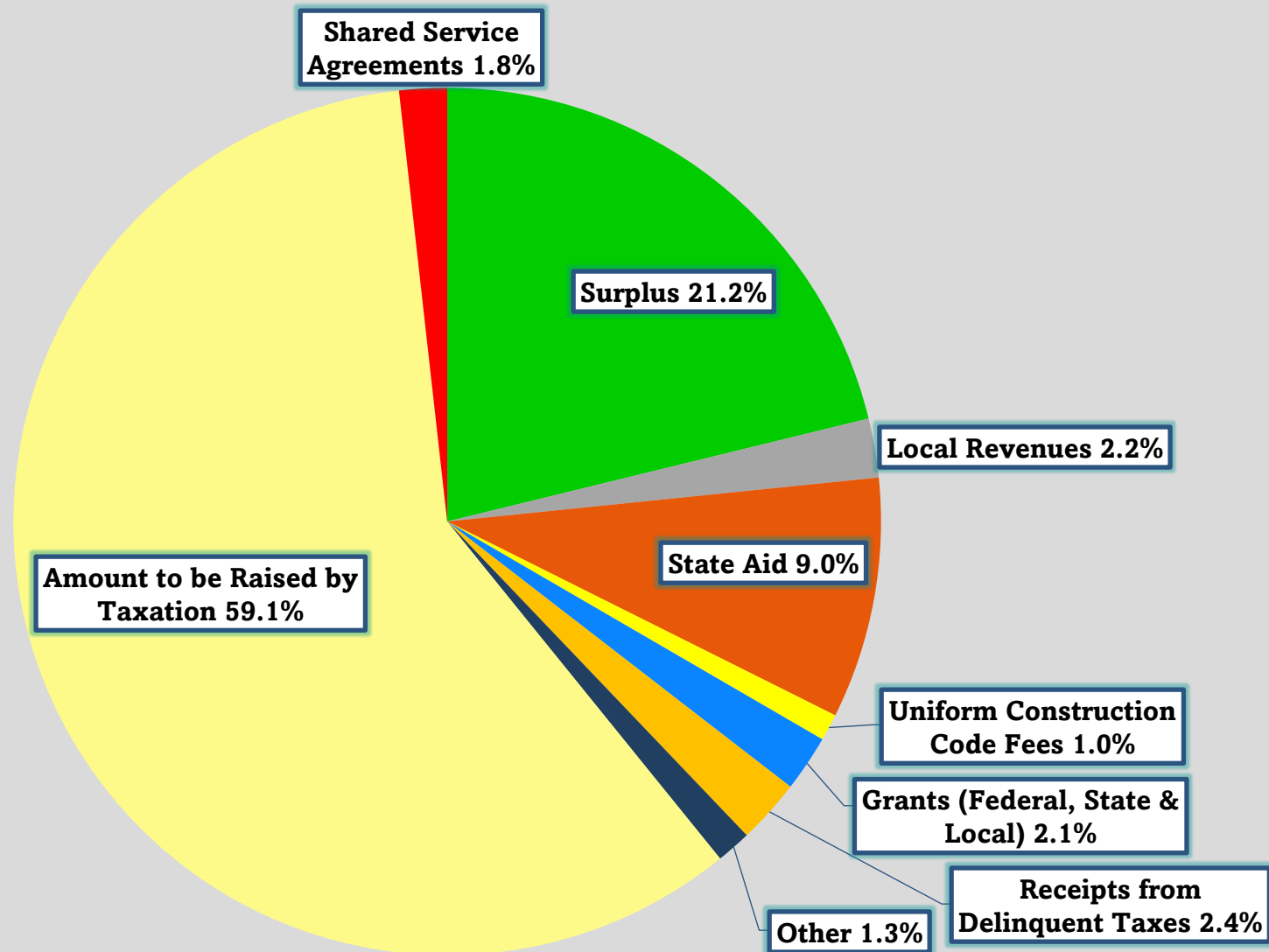
- Surplus at Beg. Of Year
- Surplus Used in Budget
- Surplus Increase Over Prior Year

Surplus Comparison by Town End of Year



	2018	2019	2020	2021	2022	2023
■ Maple Shade	\$7,683,143.07	\$9,098,499.45	\$10,139,468.40	\$10,083,428.76	\$8,816,966.33	\$7,907,890.28
■ Moorestown	\$8,696,961.00	\$8,216,567.00	\$6,841,351.00	\$7,648,421.00	\$9,520,754.00	\$8,671,704.51
■ Delran	\$9,385,157.65	\$9,120,945.15	\$9,195,302.83	\$9,993,978.34		
■ Burlington Twp	\$7,330,192.00	\$8,151,444.00	\$8,489,102.00	\$8,527,501.00	\$11,094,961.00	

2024 Budgeted Revenues

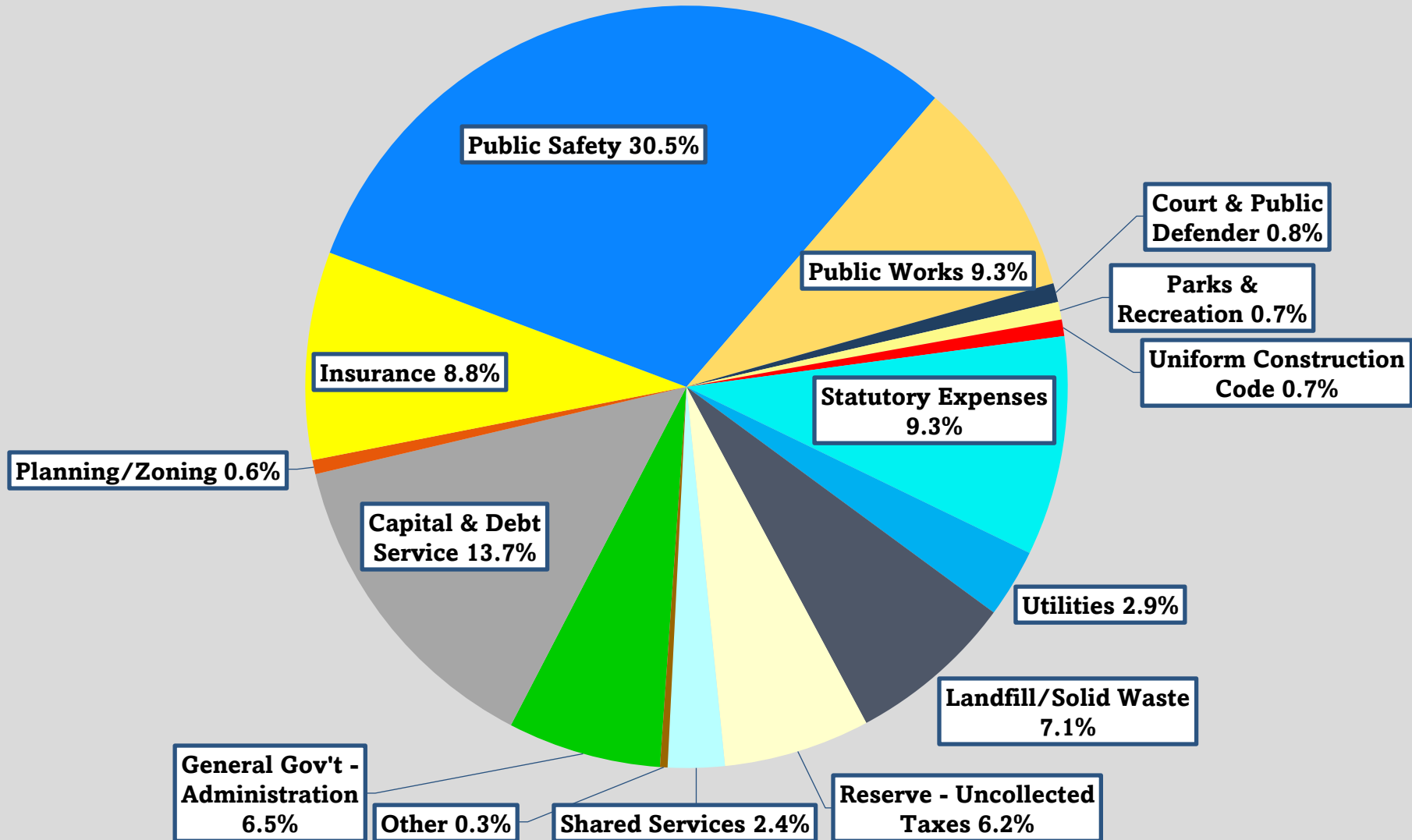


2024 Budgeted Revenues

- Amount to be Raised by Taxation - \$12,515,276.42 (59.1%)
- Surplus - \$4,500,000.00 (21.2%)
- State Aid - \$1,908,365.19 (9.0%)
- Local Revenues - \$460,000.00 (2.2%)
- Shared Services - \$376,400.00 (1.8%)
- Receipts from Delinquent Taxes - \$500,000.00 (2.4%)
- Other - \$266,177.95 (1.3%)
- Uniform Construction Code - \$210,000.00 (1.0%)
- Grants (Federal/State/Local) - \$447,252.44 (2.1%)

Total Budgeted Revenues: \$21,183,472.00

2024 Budgeted Appropriations



2024 Budgeted Appropriations

- Public Safety Departments (Police/Fire/EMS) - **\$6,470,535.93** (30.5%)
- Capital & Debt Service - **\$2,899,023.00** (13.7%)
- Public Works Departments (Roads/Trash/Maint.) - **\$1,966,650.00** (9.3%)
- Insurance - **\$1,862,950.00** (8.8%)
- Statutory Expenditures (Pension/Soc. Sec./etc.) - **\$1,977,079.00** (9.3%)
- Landfill/Solid Waste Disposal - **\$1,501,886.39** (7.1%)
- General Gov't (Admin/Clerk/Finance/Tax/Legal) - **\$1,376,435.00** (6.5%)
- Reserve for Uncollected Taxes - **\$1,314,710.56** (6.2%)
- Utilities - **\$619,350.00** (2.9%)
- Shared Services - **\$516,522.00** (2.4%)
- Court/Public Defender - **\$171,700.00** (0.8%)
- Parks & Recreation - **\$158,600.00** (0.7%)
- Uniform Construction Code - **\$154,400.00** (0.7%)
- Land Use (Planning/Zoning) - **\$125,950.00** (0.6%)
- Other Misc. - **\$67,680.12** (0.3%)

Total Budgeted Appropriations: \$21,183,472.00

2023 v. 2024

Department / Budget Line	2024	% of Budget	2023	% of Budget	Difference Between 2023 & 2024
Public Safety (Police / Fire / EMS) *	\$6,470,535.93	30.5%	\$5,460,896.63	27.46%	\$1,009,639.30
Capital & Debt Service	\$2,899,023.00	13.7%	\$2,938,805.00	14.78%	(\$39,782.00)
Public Works (Roads / Trash / Maint.)	\$1,966,650.00	9.3%	\$1,970,265.00	9.91%	(\$3,615.00)
Insurance	\$1,862,950.00	8.8%	\$1,862,675.00	9.37%	\$275.00
Statutory Debt (Pension / Soc. Sec. / Etc.)	\$1,977,079.00	9.3%	\$1,821,317.00	9.16%	\$155,762.00
Landfill / Solid Waste Disposal	\$1,501,886.39	7.1%	\$1,428,653.39	7.18%	\$73,233.00
Reserve for Uncollected Taxes	\$1,314,710.56	6.5%	\$1,290,000.93	6.49%	\$24,709.63
General Gov't (Admin / Clerk / Tax / Finance)	\$1,376,435.00	6.2%	\$1,291,780.50	6.50%	\$84,654.50
Utilities	\$619,350.00	2.9%	\$620,250.00	3.12%	(\$900.00)
Shared Services	\$516,522.00	2.4%	\$510,318.50	2.57%	\$6,203.50
Uniform Construction Code	\$154,400.00	0.8%	\$133,000.00	0.67%	\$21,400.00
Court / Public Defender	\$171,700.00	0.7%	\$216,100.00	1.09%	(\$44,400.00)
Parks & Recreation	\$158,600.00	0.7%	\$154,700.00	0.78%	\$3,900.00
Land Use (Planning / Zoning)	\$125,950.00	0.6%	\$120,850.00	0.61%	\$5,100.00
Other Misc.	\$67,680.12	0.3%	\$67,490.05	0.34%	\$190.07

* = Includes increase to staffing levels in Police, staffing of 2 FT Firefighters, 4 Part-time firefighters and funding the Volunteer FF Stipend Program