



Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1523 Plumsted Township - County of Ocean ▼

Adopted

Municode: 1523

Filename: 1523_fba_2023.xlsm

Website: www.plumsted.org

Phone Number:	609-758-2241
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Mailing Address:	121 Evergreen Road
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New Egypt, NJ 08533

Municipality:	Plumsted	State:	NJ	Zip:	08533
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Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	W.	Bowen	12/31/2023	rbowen@plumsted.org

Chief Administrative Officer

Jennifer	A.	Witham	municipalclerk@plumsted.org
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Chief Financial Officer

Sharon		Gower	cfo@plumsted.org
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Municipal Clerk

Jennifer	A.	Witham	municipalclerk@plumsted.org
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Registered Municipal Accountant

Brian	K.	Logan	blogan@scnco.com
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.316	\$2,471,462.76	11.41%	\$890.19
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.020	\$156,834.15	0.72%	\$56.34
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.265	\$2,069,268.00	9.55%	\$746.52
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.699	\$13,296,003.00	61.36%	\$4,786.17
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.395	\$3,093,490.26	14.28%	\$1,112.73
County Library	0.039	\$304,450.37	1.41%	\$109.86
County Board of Health	0.021	\$160,767.50	0.74%	\$59.16
County Open Space	0.015	\$115,281.34	0.53%	\$42.26
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.770	\$21,667,557.38	100.00%	\$7,803.23

Total Taxable Valuation as of	October 1, 2022	\$784,267,800.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$281,705.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.316	0.316	0.00%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,471,462.76	\$2,482,102.22	0.43%	\$10,639.46

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$890.19	\$890.19	0.00%	\$0.00

Sheet UFB-1

Current Year 2023 Budget		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$2,482,102.22
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$156,853.56
Municipal Arts and Culture	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$2,410,491.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$13,561,923.06
Regional School District	ACTUAL	\$0.00
County Purposes	ESTIMATED	\$3,155,360.07
County Library	ESTIMATED	\$310,539.38
County Board of Health	ESTIMATED	\$163,982.85
County Open Space	ESTIMATED	\$117,586.97
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes	\$22,358,839.11
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Revenue Anticipated, Excluding Tax Levy	3,910,316.78
Budget Appropriations, before Reserve for Uncollected Taxes	6,333,187.18
Total Non-Municipal Tax Levy	\$19,876,736.89
Amount to be Raised by Taxes - Before RUT	\$22,299,607.29
Reserve for Uncollected Taxes (RUT)	\$59,231.82
Total Amount to be Raised by Taxes	\$22,358,839.11

% of Tax Collections used to Calculate RUT	99.73%
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If % used exceeds the actual collection % then
reference the statutory exception used

<u>Tax Collections - ACTUAL as of Prior Year</u>	
Total Tax Revenue, Collections CY 2022	21,671,742.07
Total Tax Levy, CY 2022	21,714,492.34
% of Taxes Collected, CY 2022	99.80%

Delinquent Taxes - December 31, 2022	\$41.39
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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	7.69%	\$55,000.00	\$715,000.00	\$770,000.00	\$770,000.00							
08	Local Revenue	-13.66%	(\$50,267.35)	\$367,923.83	\$317,656.48	\$317,656.48							
09	State Aid (without offsetting appropriation)	5.84%	\$26,419.88	\$452,322.00	\$478,741.88	\$478,741.88							
08	Uniform Construction Code Fees	-35.31%	(\$226,293.00)	\$640,893.00	\$414,600.00	\$414,600.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-49.80%	(\$433,967.61)	\$871,458.81	\$437,491.20	\$437,491.20							
08	Other Special Items	1.93%	\$31,965.26	\$1,656,715.51	\$1,688,680.77	\$1,474,327.22	\$214,353.55						
15	Receipts from Delinquent Taxes	-100.00%	(\$26,153.38)	\$26,153.38	\$0.00	\$0.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.82%	(\$46,085.26)	\$2,528,187.48	\$2,482,102.22	\$2,482,102.22							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.01%	\$19.41	\$156,834.15	\$156,853.56		\$156,853.56						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-9.01%	(\$669,362.05)	\$7,432,988.16	\$6,763,626.11	\$6,392,419.00	\$371,207.11	\$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	General Government	5.00	12.00	-8.24%	(\$111,621.23)	\$1,354,457.43	\$1,242,836.20	\$789,655.00	\$453,181.20							
21	Land-Use Administration	0.00	1.00	1.66%	\$595.00	\$35,875.00	\$36,470.00	\$36,470.00								
22	Uniform Construction Code	1.00	7.00	-1.61%	(\$6,700.00)	\$417,000.00	\$410,300.00	\$410,300.00								
23	Insurance	0.00	0.00	10.23%	\$52,424.00	\$512,582.00	\$565,006.00	\$565,006.00								
25	Public Safety	15.00	0.00	1.98%	\$22,550.00	\$1,141,150.00	\$1,163,700.00	\$1,163,700.00								
26	Public Works	0.00	2.00	-23.41%	(\$62,050.00)	\$265,050.00	\$203,000.00	\$203,000.00								
27	Health and Human Services	0.00	0.00	3.89%	\$180.00	\$4,630.00	\$4,810.00	\$4,810.00								
28	Parks and Recreation	0.00	0.00	-42.31%	(\$249,219.82)	\$589,036.79	\$339,816.97	\$15,000.00		\$324,816.97						
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	47.70%	\$20,750.00	\$43,500.00	\$64,250.00	\$64,250.00								
31	Utilities and Bulk Purchases	0.00	0.00	21.70%	\$37,000.00	\$170,500.00	\$207,500.00	\$207,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures	0.00	0.00	14.19%	\$69,817.00	\$492,120.00	\$561,937.00	\$561,937.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	38.43%	\$39,023.00	\$101,540.00	\$140,563.00	\$140,563.00								
43	Court and Public Defender	0.00	5.00	-26.94%	(\$14,850.00)	\$55,120.00	\$40,270.00	\$40,270.00								
44	Capital	0.00	0.00	-15.50%	(\$80,000.00)	\$516,000.00	\$436,000.00	\$410,000.00		\$26,000.00						
45	Debt	0.00	0.00	1.60%	\$20,253.79	\$1,262,681.33	\$1,282,935.12	\$1,262,544.98		\$20,390.14						
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	-0.35%	(\$206.98)	\$59,438.80	\$59,231.82	\$59,231.82								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		21.00	27.00	-3.73%	(\$262,055.24)	\$7,025,681.35	\$6,763,626.11	\$5,939,237.80	\$453,181.20	\$371,207.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	400	\$14,710,000.00	1.88%	15A	Public Schools	3	\$42,474,000.00	15.91%
2	Residential	2,424	\$675,254,300.00	86.09%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	246	\$37,888,100.00	4.83%	15C	Public Property	338	\$201,103,900.00	75.32%
4A	Commercial	98	\$42,607,600.00	5.43%	15D	Church and Charities	19	\$9,412,500.00	3.53%
4B	Industrial	9	\$10,905,200.00	1.39%	15E	Cemeteries & Graveyards	4	\$319,200.00	0.12%
4C	Apartments	8	\$2,963,200.00	0.38%	15F	Other Exempt	41	\$13,704,100.00	5.13%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	0	\$0.00	0.00%					
Total		3,185	\$784,328,400.00	100.00%	Total		405	\$267,013,700.00	100.00%
Average Ratio (%), Assessed to True Value				72.07%					
Equalized Valuation, Taxable Properties				\$1,088,286,943.25					
Total # of property tax appeals filed in 2022				County Tax Board	9.00				
				State Tax Court	0.00				
Number of 2022 County Tax Board decisions appealed to Tax Court					0.00				
Number of pending property tax appeals in State Tax Court					1.00				
Amount paid out by municipality for tax appeals in 2022					\$433.33				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1	\$0.00	\$12,000.00	\$320.76
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	211	\$1,056,588.69	\$61,642,900.00	\$1,648,035.48
Total 5 Yr Exemptions/Abatements	212	1,056,588.69	61,654,900.00	1,648,356.24

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	5.00	448,400.19	\$326,066.00	\$0.00	\$51,416.00	\$45,974.14	\$24,944.05
Police Officers (Including Superior Officers)	14.00	0.00	1,559,126.76	\$963,000.00	\$55,000.00	\$308,605.00	\$158,852.26	\$73,669.50
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	5.00	16.00	675,707.56	\$480,434.00	\$0.00	\$51,416.00	\$107,104.36	\$36,753.20
Totals	22.00	26.00	2,683,239.51	\$1,769,505.00	\$55,000.00	\$411,437.00	\$311,930.76	\$135,366.75

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

	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	7.00	\$13,728.00	\$96,096.00	4.00	\$13,500.00	\$54,000.00
Parent & Child	2.00	\$19,296.00	\$38,592.00	1.00	\$18,912.00	\$18,912.00
Employee & Spouse (or Partner)	1.00	\$28,848.00	\$28,848.00	2.00	\$28,284.00	\$56,568.00
Family	6.00	\$33,816.00	\$202,896.00	8.00	\$33,156.00	\$265,248.00
Employee Cost Sharing Contribution (enter as negative -)			(\$74,381.65)			(\$75,020.92)
Subtotal	16.00		\$292,050.35	15.00		\$319,707.08
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	16.00		\$292,050.35	15.00		\$319,707.08

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
Contractual	106.50	\$49,997.00	X		
Non-Contractual	68.00	\$16,388.67		X	
Totals	174.50	\$66,385.67			
Total Funds Reserved as of end of 2022		\$29,198.42			
Total Funds Appropriated in 2023		\$0.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2024 Budget 2025 Budget All Additional Future Years' Budgets				
Local School Debt				Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt				Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$214,690.00			
				Bond Anticipation Notes - Interest	\$46,543.54			
				Bonds - Principal	\$583,242.22	\$598,242.22	\$613,242.22	\$623,242.22
				Bonds - Interest	\$383,585.00	\$370,835.00	\$357,335.00	\$343,085.00
				Loans & Other Debt - Principal	\$34,484.22	\$34,484.22	\$34,484.22	\$34,484.12
				Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Total	\$1,262,544.98	\$1,003,561.44	\$1,005,061.44	\$1,000,811.34
Municipal Purposes				Total Principal	\$832,416.44	\$632,726.44	\$647,726.44	\$657,726.34
Debt Authorized (BNI)				Total Interest	\$430,128.54	\$370,835.00	\$357,335.00	\$343,085.00
Notes Outstanding				% of Total Current Year Budget	18.67%			
Bonds Outstanding				Description	Debt Not Listed Above			
Loans and Other Debt				Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Total (Current Year)				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
				Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
				Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt				Rating	Private			
Per Capita Net Debt				Year of Last Rating	2023			
3 Year Average Property Valuation				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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