

State of New Jersey Local Government Services

Year:	2020	Municipal User	Friendly B	udget		
MUNICIPALITY:	1701 Alloway Township -	County of Salem		•		Adopted 🗸
Municode:			Filename:	1701 fba	202	20.xlsm
	Website:	allowaytownship			_	
	Phone Number:		856-935-4080			
	Mailing Address:		49 SOUTH GREENV	/ICH STREET		
Email the UFB if no	t using Outlook	Municipality:	ALLOWAY	State:	NJ	Zip: 08001
	Mayor			••		
First Name	Middle Name	Last Name	Term Expires	Business En	nail	
P.ED		MCKELVEY	12/31/2021	PEMCKELVEY@0	GMAIL.	СОМ
	Chief Administr	ative Officer	_			
CHARLET		CHEESEMAN		ALLOWAYCLERK	@COM	ICAST.NET
	Chief Financial	Officer	-			
MARIE		STOUT		MARIES@ALL	<u>OWAY</u>	TOWNSHIP.COM
	Municipal Clerk					
CHARLET		CHEESEMAN		ALLOWAYCLERK	@COM	ICAST.NET
	Registered Mun	icipal Accountant	-			
NICK		PETRONI		NLP@PETRONI.	сом	
	Governing Body	/ Members				
First Name	Middle Name	Last Name	Term Expires	Business En	nail	
KENNETH	MYRLE	PATRICK	12/31/2019	KPATRICK@ALL	OWAYT	OWNSHIP.COM
WARREN		MORGAN	12/31/2020	WARENMORGA	NIII@G	MAIL.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

						• · ·	
<u>2019 Calendar Year Proper</u>					<u>Current Year 2020 Buc</u>		T I
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		ACTIVAT	¢011 402 20
Municipal Purpose Tax	0.268	\$756,600.00	<u>8.82%</u> 0.00%	\$75.51	Municipal Purpose Tax	ACTUAL	\$811,483.30
Municipal Library	0.005	¢14 127 00		\$0.00	Municipal Library	ACTUAL	¢14 127 00
Municipal Open Space	0.005	\$14,137.00	0.16%	\$1.41	Municipal Open Space	ACTUAL	\$14,137.00
Fire Districts (avg. rate/total levies)				\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies) Local School District	1 510	\$4 277 207 50	0.00%	\$0.00	Other Special Districts (total levies) Local School District	ECTIMATED	¢ 4 275 000 00
	1.518	\$4,277,207.50	49.88%	\$427.71		ESTIMATED	\$4,375,000.00
Regional School District	1.020	¢2 465 721 40	0.00%	\$0.00	Regional School District		¢2.590.000.00
County Purposes	1.230	\$3,465,721.49	40.41%	\$346.56	County Purposes	ESTIMATED	\$3,589,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.022	¢(1,000, 5 1	0.00%	\$0.00	County Board of Health		¢(1,000,00
County Open Space	0.022	\$61,988.51	0.72%	\$6.20	County Open Space	ESTIMATED	\$61,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.043	\$8,575,654.50	100.00%	\$857.40	Total ESTIMATED amount to be raised by tax	ces	\$8,850,620.30
Total Taxable Valuation as of	October 1, 2019	\$282,746,700.00			Revenue Anticipated, Excluding Tax Levy		1,021,573.02
(To be used to calculate the current year tax rate	-	\$282,740,700.00			Budget Appropriations, before Reserve for Un	11 4 1 77 -	
		¢106 500 00				collected Taxes	1,579,928.58
Current Year Average Residential Ass	essment	\$196,500.00			Total Non-Municipal Tax Levy		\$8,039,137.00
	D · 1		•		Amount to be Raised by Taxes - Before RUT		\$8,597,492.56
	Prior Y	ear to Current Year C	omparison		Reserve for Uncollected Taxes (RUT)		\$253,127.74
					Total Amount to be Raised by Taxes		\$8,850,620.30
		<u>n - Municipal Purposes</u>					
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		97.14%
	0.268	0.287	7.09%				
					If % used exceeds the actual collection % then		
	<u>Comparisor</u>	1 - Municipal Purposes	<u>s Tax Levy</u>		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$756,600.00	\$811,483.30	7.25%		Tax Collections - ACTUAL as of Prior Yea	r	
	\$720,000.00	<i>Q</i> OIIIIIIIIIIIII	,.2070	\$51,005150	Total Tax Revenue, Collections CY 2019	<u> </u>	8,379,224.54
	Comparison - Impact	t on Avg. Residential T	ax Payment (Mun	icipal Purnoses Onl		-	8,625,172.69
-			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019		97.15%
	\$75.51	\$563.96	646.84%	- · ·		=	27.1070
	\$73.31	\$303.90	040.84%	\$400.44	Delinquent Taxes - December 31, 2019		\$577 002 57
					Demiquent Taxes - December 51, 2019	-	\$527,992.57
				Sheet UFB-1			

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	Utility	Utility	Utility	Utility	Utility	Utility
08 Surplus	-7.38%	(\$10,815.02)	\$146,527.59	\$135,712.57	\$135,712.57							
08 Local Revenue	-34.50%	(\$150,911.15)	\$437,411.15	\$286,500.00	\$286,500.00							
09 State Aid (without offsetting appropriation)	8.12%	\$31,264.00	\$385,223.00	\$416,487.00	\$416,487.00							
08 Uniform Construction Code Fees	-13.83%	(\$4,816.00)	\$34,816.00	\$30,000.00	\$30,000.00							
Special Revenue Items w/ Prior Written Consent												
11 Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08 Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10 Public and Private Revenue	-66.74%	(\$13,790.20)	\$20,663.65	\$6,873.45	\$6,873.45							
08 Other Special Items	6504.52%	\$17,968.75	\$276.25	\$18,245.00	\$6,000.00		\$12,245.00					
15 Receipts from Delinquent Taxes	-1.58%	(\$2,252.64)	\$142,252.64	\$140,000.00	\$140,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	46.85%	\$354,466.67	\$756,600.00	\$1,111,066.67	\$811,483.30		\$299,583.37					
07 Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54 Open Space Levy Tax	#DIV/0!	\$14,137.00		\$14,137.00		\$14,137.00						
07 Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08 Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total	12.23%	\$235,251.41	\$1,923,770.28	\$2,159,021.69	\$1,833,056.32	\$14,137.00	\$311,828.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		<u> </u>	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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	12.00	11.64%	\$31,952.62	\$274,472.38	\$306,425.00	\$306,425.00								
21	Land-Use Administration		1.00	34.41%	\$3,200.00	\$9,300.00	\$12,500.00	\$12,500.00								
22	Uniform Construction Code		5.00	21.68%	\$11,450.00	\$52,825.00	\$64,275.00	\$64,275.00								
23	Insurance			8.86%	\$11,600.00	\$130,905.00	\$142,505.00	\$142,505.00								
25	Public Safety		3.00	0.00%	\$0.00	\$48,200.00	\$48,200.00	\$48,200.00								
26	Public Works	3.00		0.44%	\$1,382.18	\$315,417.82	\$316,800.00	\$316,800.00								
27	Health and Human Services			-5.64%	(\$450.00)	\$7,975.00	\$7,525.00	\$7,525.00								
28	Parks and Recreation			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
29	Education (including Library)			0.00%	\$0.00	\$237.50	\$237.50	\$237.50								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.42%	\$2,000.00	\$140,500.00	\$142,500.00	\$142,500.00								
32	Landfill / Solid Waste Disposal		1.00	-9.35%	(\$11,214.36)	\$119,898.15	\$108,683.79	\$108,683.79								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.88%	(\$608.00)	\$68,898.00	\$68,290.00	\$68,290.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			4.65%	\$800.00	\$17,200.00	\$18,000.00	\$18,000.00								
44	Capital			0.00%	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00								
45	Debt			-0.23%	(\$423.00)	\$183,000.00	\$182,577.00	\$182,577.00								
46	Deferred Charges			-78.30%	(\$1,480.34)	\$1,890.63	\$410.29	\$410.29								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.04%	(\$2,672.22)	\$255,799.96	\$253,127.74	\$253,127.74								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	4.00	22.00	2.55%	\$45,536.88	\$1,787,519.44	\$1,833,056.32	\$1,833,056.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	Future V. Peductions	Str.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Exj
X				Property Taxes/Local Revenues		Due to COVID-19 we are uncertain at this time the impact Second quarter taxes to date are down @57,000 and local time.

xplanation
ct on local revenues and third quarter property taxes. I revenues are down @39,000 from last year same

		erties (October 1, 2019 Valu			ssments - Exempt Proj	perties (October 1, 2019 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	294	\$6,507,000.00	2.30%	15A Public Schools	4	\$6,322,500.00	14.73%
2 Residential	1,095	\$211,902,300.00	74.90%	15B Other Schools	1	\$6,301,300.00	14.68%
3A/3B Farm	713	\$52,717,400.00	18.63%	15C Public Property	106	\$21,083,400.00	49.12%
4A Commercial	34	\$11,620,000.00	4.11%	15D Church and Charities	10	\$4,319,700.00	10.06%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$56,700.00	0.13%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	16	\$4,839,500.00	11.27%
5A/5B Railroad	5	\$155,500.00	0.05%				
6A/6B Business Personal Property			0.00%		r		
Total	2,141	\$282,902,200.00	100.00%	Total	138	\$42,923,100.00	100.00%
Average Ratio (%), Assessed to True	Value	95.98%					
Equalized Valuation, Taxable Propert	ies	\$294,751,198.17		Percentage of Exempt vs.			
				Non-Exempt Properties	15.17%		
Total # of property tax appeals fi	led in 2019	County Tax Board	9.00				
		State Tax Court	0.00				
Number of 2019 County Tax Board do	ecisions appealed to Ta	ax Court	0.00				
Number of pending property tax appea	als in State Tax Court		0.00				
Amount paid out by municipality for t	ax appeals in 2019		\$0.00				
Prior Budget Year's Payr	ments in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements				
	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2019 Total Tax Rate			
G Commercial/Industrial Exemption	N/A						
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]		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

								US		BUDGET SECTIO	ON							
<u>Prior Budget Y</u>	ear's Payments in Li	<u>eu of Tax (PILO'</u>	<u>T) - Long Term Tax</u>	<u>x Exemptions</u>	Prior Budget Year	's Payments in Lie	eu of Tax (PILOT	<u>[] - Long Term T</u>	ax Exemptions	Prior Budget Year	r's Payments in Lie	<u>u of Tax (PILOT)</u>) - Long Term Tax Exemptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT) - Long Term Tax E	<u>xemptions</u>
Project Name	Type of Project (use drop-down for data entry)		g Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	l	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Taxes if Billed In Full Assessed Value 2019 Total Tax Rat	Project te Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
N/A																		
Total Long Term Exempti		0.0	0.00	0.00	Total Long Term Exemption	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00 \$0.00	Total Long Term Exemp		\$0.00	\$0.00	
Mark "X" if Grand Tota	al									eet UFB-6				Total Long Term Exem	ptions - GRAND TOTA	\$0.00	\$0.00	\$0.00 Sheet UFB-6C

USER FRIENDLY RUDGET SECTION

Sheet UFB-6

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		3.00	29,228.00	\$27,151.00				\$2,077.00
Supervisory Staff (Department Heads & Managers)	2.00	7.00	264,800.00	\$217,374.00		\$6,126.00	\$24,650.00	\$16,650.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	2.00	12.00	265,974.00	\$203,710.00	\$3,000.00	\$13,400.00	\$30,264.00	\$15,600.00
Totals	4.00	22.00	560,002.00	\$448,235.00	\$3,000.00	\$19,526.00	\$54,914.00	\$34,327.00

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

No

Note - <u>Base Pav</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	Current Year Annual Cost Estimate por	Total Current	Prior Year # of	Prior Year Annual Cost per Employee	Total Prior Voor
	(Medical & Rx)	Estimate per Employee	Year Cost	(Medical & Rx)	(Average)	Cost
<u> Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$10,945.68	\$10,945.68	1.00	\$10,896.12	\$10,896.12
Parent & Child	0.00		\$0.00	1.00	\$17,103.72	\$17,103.72
Employee & Spouse (or Partner)	1.00	\$22,923.60	\$22,923.60	1.00	\$23,164.80	\$23,164.80
Family	1.00	\$29,689.44	\$29,689.44	1.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$8,652.96)			(\$5,909.52)
Subtotal	3.00		\$54,905.76	4.00		\$45,255.12
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u> Retirees - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	3.00		\$54,905.76	4.00		\$45,255.12

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)?

NO	
NO	

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

(check applicable items)

	Gross Days of		Approved		Individual			
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
Melvin Remster	40 hrs	\$920.00		x				
Michael Miclasavage	4 hrs	\$110.56			x			
Totals	0.00	\$1,030.56						
Total Funds Reserved	as of end of 2019							
Total Funds Ap	propriated in 2020							
		- 4 - J A B	-					

UFB-9 Accumulated Absence Liability

	USER FRIEND	DLY BUDGET SE	ECTION - OUT	STANDING DEBT; PER CA	APITA AND B	UDGET IMPAC	CT	
	Gross		Net		Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,220,000.00	\$1,220,000.00	\$0.00	Utility Fund - Principal	\$40,864.00	\$42,538.80	\$44,284.07	\$373,750.55
Regional School Debt				Utility Fund - Interest	\$95,581.00	\$94,105.20	\$92,159.93	\$596,946.45
				Bond Anticipation Notes - Principal	\$0.00		. ,	
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00			
0	\$2,350,692.67	\$2,350,692.67	\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$158,037.36	\$161,213.92	\$164,454.32	\$781,921.75
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$24,526.29	\$21,349.74	\$18,082.34	\$39,614.72
0	\$0.00	\$0.00	\$0.00					
0	\$0.00	\$0.00	\$0.00	Total	\$319,008.65	\$319,207.66	\$318,980.66	\$1,792,233.47
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$198,901.36	\$203,752.72	\$208,738.39	\$1,155,672.30
Notes Outstanding			\$0.00	Total Interest	\$120,107.29	\$115,454.94	\$110,242.27	\$636,561.17
Bonds Outstanding			\$0.00	% of Total Current Year Budget	17.40%			
Loans and Other Debt	\$1,265,627.32		\$1,265,627.32	_				
				Description		Debt Not List	ed Above	
Total (Current Year)	\$4,836,319.99	\$3,570,692.67	\$1,265,627.32	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	3,467			Total Other				
—								
Per Capita Gross Debt	\$1,394.96			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
— Per Capita Net Debt	\$365.05			Rating				
—				Year of Last Rating				
3 Yr. Average Property Valuation		\$291,189,463.33				<u> </u>		
	=			Mark "X" if Municipality has r	no bond rating	X		
Net Debt as % of 3 Year Avg Property	Valuation	0.43%						
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	
Receiving	Pilesgrove Township	Municipal Court		1/5/2004		F
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Amount to be Received/Paid
\$18,000.00

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

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