



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0506\_fba\_2024.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Leusner	12/31/2026	chris.leusner@middleborough.com

**Chief Administrative Officer**

Kimberly		Osmundsen		kosmundsen@middleborough.com
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**Chief Financial Officer**

Neil		Young		<a href="mailto:nyoung@middleborough.com">nyoung@middleborough.com</a>
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**Municipal Clerk**

Kimberly		Osmundsen		kosmundsen@middleborough.com
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**Registered Municipal Accountant**

Leon		Costello		lcostello@ford-scott.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Theron "Ike"		Gandy	12/31/2024	igandy@middleborough.com
James		Norris	12/31/2025	jnorris@middleborough.com

**Government Type:**

**Election Type:**

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.566	\$16,115,426.82	27.21%	\$651.53	Municipal Purpose Tax	ACTUAL	\$17,221,494.46
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)	0.136	\$3,022,711.00	5.10%	\$156.55	Fire Districts (total levies)	ESTIMATED	\$3,100,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.098	\$31,313,802.00	52.87%	\$1,263.93	Local School District	ESTIMATED	\$32,300,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.254	\$7,242,530.84	12.23%	\$292.38	County Purposes	ESTIMATED	\$8,000,000.00
County Library	0.042	\$1,182,721.86	2.00%	\$48.35	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	\$1,300,000.00
County Open Space	0.013	\$347,798.71	0.59%	\$14.96	County Open Space	ESTIMATED	\$400,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2023 Budget)</b>	<b>2.109</b>	<b>\$59,224,991.23</b>	<b>100.00%</b>	<b>\$2,427.71</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$62,321,494.46</b>
Total Taxable Valuation as of October 1, 2023 <span style="float: right;"><u>\$2,893,241,800.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">10,368,157.47</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$115,112.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">27,215,722.96</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$45,100,000.00</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$61,947,565.49</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$373,928.97</span>		
0.566	0.595	5.12%			Total Amount to be Raised by Taxes <span style="float: right;">\$62,321,494.46</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>99.40%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$16,115,426.82	\$17,221,494.46	6.86%	\$1,106,067.64				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 <span style="float: right;">59,552,074.48</span>		
\$651.53	\$684.92	5.12%	\$33.38		Total Tax Levy, CY 2023 <span style="float: right;">59,677,025.00</span>		
					% of Taxes Collected, CY 2023 <span style="float: right;"><u>99.79%</u></span>		
					Delinquent Taxes - December 31, 2023 <span style="float: right;"><u>\$11,232.83</u></span>		

**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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	18.52%	\$375,000.00	\$2,025,000.00	\$2,400,000.00	\$2,200,000.00			\$200,000.00				
08	Local Revenue	-1.52%	(\$109,248.54)	\$7,177,448.54	\$7,068,200.00	\$1,360,200.00			\$5,708,000.00				
09	State Aid (without offsetting appropriation)	5.31%	\$201,167.44	\$3,786,145.72	\$3,987,313.16	\$3,987,313.16							
08	Uniform Construction Code Fees	-8.14%	(\$31,904.29)	\$391,904.29	\$360,000.00	\$360,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	31.99%	\$91,913.12	\$287,345.98	\$379,259.10	\$379,259.10							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-69.09%	(\$1,411,053.12)	\$2,042,438.33	\$631,385.21	\$631,385.21							
08	Other Special Items	-22.50%	(\$403,659.74)	\$1,793,659.74	\$1,390,000.00	\$1,390,000.00							
15	Receipts from Delinquent Taxes	-43.36%	(\$45,924.15)	\$105,924.15	\$60,000.00	\$60,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	2.66%	\$445,472.07	\$16,776,022.39	\$17,221,494.46	\$17,221,494.46							
07	Minimum Library Tax	#DIV/0!	\$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								
	<b>Total</b>	<b>-2.58%</b>	<b>(\$888,237.21)</b>	<b>\$34,385,889.14</b>	<b>\$33,497,651.93</b>	<b>\$27,589,651.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,908,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	19.00	3.00	1.91%	\$49,350.00	\$2,579,970.00	\$2,629,320.00	\$2,289,320.00			\$340,000.00				
21	Land-Use Administration	3.00		29.55%	\$52,000.00	\$176,000.00	\$228,000.00	\$228,000.00							
22	Uniform Construction Code	4.00		3.99%	\$10,000.00	\$250,500.00	\$260,500.00	\$260,500.00							
23	Insurance			13.35%	\$655,552.70	\$4,911,470.00	\$5,567,022.70	\$5,502,022.70			\$65,000.00				
25	Public Safety	63.00	9.00	9.86%	\$647,469.65	\$6,564,807.58	\$7,212,277.23	\$7,120,173.40	\$92,103.83						
26	Public Works	30.00	14.00	-8.62%	(\$426,728.65)	\$4,950,222.65	\$4,523,494.00	\$3,477,150.00	\$441,344.00		\$605,000.00				
27	Health and Human Services	1.00		6.46%	\$20,551.42	\$318,116.88	\$338,668.30	\$322,000.00	\$16,668.30						
28	Parks and Recreation	6.00	12.00	-59.94%	(\$731,145.00)	\$1,219,885.00	\$488,740.00	\$481,500.00	\$7,240.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			50.00%	\$10,000.00	\$20,000.00	\$30,000.00	\$30,000.00							
31	Utilities and Bulk Purchases			6.26%	\$229,000.00	\$3,658,450.00	\$3,887,450.00	\$1,064,450.00			\$2,823,000.00				
32	Landfill / Solid Waste Disposal			-5.03%	(\$34,664.14)	\$688,693.22	\$654,029.08	\$580,000.00	\$74,029.08						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			2.29%	\$70,489.00	\$3,073,411.00	\$3,143,900.00	\$3,076,900.00			\$67,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-100.00%	(\$271,435.40)	\$271,435.40	\$0.00								
43	Court and Public Defender	4.00	2.00	2.00%	\$6,000.00	\$299,730.00	\$305,730.00	\$305,730.00							
44	Capital			69.83%	\$294,000.00	\$421,000.00	\$715,000.00	\$440,000.00			\$275,000.00				
45	Debt			8.55%	\$245,275.00	\$2,868,825.00	\$3,114,100.00	\$1,381,100.00			\$1,733,000.00				
46	Deferred Charges			23.22%	\$4,804.16	\$20,687.49	\$25,491.65	\$25,491.65							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-5.75%	(\$22,832.85)	\$396,761.82	\$373,928.97	\$373,928.97							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>130.00</b>	<b>40.00</b>	<b>2.47%</b>	<b>\$807,685.89</b>	<b>\$32,689,966.04</b>	<b>\$33,497,651.93</b>	<b>\$26,958,266.72</b>	<b>\$631,385.21</b>	<b>\$0.00</b>	<b>\$5,908,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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>
<b>X</b>					Municipal Relief Fund Aid	\$367,129.16		The proposed State Budget does not provide for this funding.
<b>X</b>					Sale of Land	\$550,000.00		The reserve will be depleted by 2026, unless other land is sold.

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

<b>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,547	\$94,629,300.00	3.27%	15A Public Schools	11	\$138,032,600.00	25.02%
2 Residential	8,709	\$2,209,003,200.00	76.27%	15B Other Schools	1	\$1,725,700.00	0.31%
3A/3B Farm	66	\$8,546,700.00	0.30%	15C Public Property	693	\$228,413,000.00	41.40%
4A Commercial	541	\$566,500,000.00	19.56%	15D Church and Charities	91	\$108,757,800.00	19.71%
4B Industrial	2	\$2,945,300.00	0.10%	15E Cemeteries & Graveyards	9	\$1,847,300.00	0.33%
4C Apartments	13	\$7,478,600.00	0.26%	15F Other Exempt	144	\$72,909,900.00	13.22%
5A/5B Railroad	1	\$165,400.00	0.01%				
6A/6B Business Personal Property	1	\$6,998,848.00	0.24%				
<b>Total</b>	<b>11,880</b>	<b>\$2,896,267,348.00</b>	<b>100.00%</b>	<b>Total</b>	<b>949</b>	<b>\$551,686,300.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>73.68%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$3,930,873,165.04</b>			
<b>Total # of property tax appeals filed in 2023</b>				County Tax Board	<b>5.00</b>		
				State Tax Court	<b>7.00</b>		
<b>Number of 2023 County Tax Board decisions appealed to Tax Court</b>				<b>0.00</b>			
<b>Number of pending property tax appeals in State Tax Court</b>				<b>2.00</b>			
<b>Amount paid out by municipality for tax appeals in 2023</b>				<b>\$0.00</b>			
				Percentage of Exempt vs. Non-Exempt Properties <u>19.05%</u>			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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  
Long Term Tax Exemptions**

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>					<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</b>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Middle Township Housing Assoc, LLC	Aff. Housing	\$49,947.72	\$8,856,400.00	\$186,781.48															
Rio Grande Housing Partners, LLC	Aff. Housing	\$58,510.64	\$20,381,900.00	\$429,854.27															
<b>Total Long Term Exemptions - Column Total</b>		108,458.36	29,238,300.00	616,635.75	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>	<b>X</b>														<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$108,458.36	\$29,238,300.00	\$616,635.75

**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	57,892.08	\$52,320.00	\$0.00	\$1,569.60	\$0.00	\$4,002.48
Supervisory Staff (Department Heads & Managers)	14.00	0.00	2,054,704.23	\$1,375,844.89	\$66,652.00	\$240,772.86	\$241,083.48	\$130,351.01
Police Officers (Including Superior Officers)	63.00	9.00	8,747,783.40	\$5,606,700.93	\$374,500.00	\$1,667,993.53	\$669,676.32	\$428,912.62
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	28.00	13.00	2,447,919.26	\$1,410,542.08	\$99,250.00	\$246,844.86	\$545,783.22	\$145,499.09
All Other Non-Union Employees not listed above	25.00	15.00	1,936,310.95	\$1,289,696.50	\$29,200.00	\$138,196.89	\$368,321.98	\$110,895.58
<b>Totals</b>	<b>130.00</b>	<b>40.00</b>	<b>15,244,609.91</b>	<b>\$9,735,104.40</b>	<b>\$569,602.00</b>	<b>\$2,295,377.73</b>	<b>\$1,824,864.99</b>	<b>\$819,660.79</b>

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**

	<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	30.00	\$13,896.00	\$416,880.00	30.00	\$12,646.68	\$379,400.40
Parent & Child	4.00	\$24,858.12	\$99,432.48	6.00	\$22,637.52	\$135,825.12
Employee & Spouse (or Partner)	12.00	\$27,703.20	\$332,438.40	12.00	\$28,898.64	\$346,783.68
Family	34.00	\$38,702.00	\$1,315,868.00	37.00	\$35,284.20	\$1,305,515.40
Employee Cost Sharing Contribution (enter as negative - )			(\$334,000.00)			(\$327,000.00)
<b>Subtotal</b>	<b>80.00</b>		<b>\$1,830,618.88</b>	<b>85.00</b>		<b>\$1,840,524.60</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	39	\$17,600.00	\$686,400.00	35	\$17,131.80	\$599,613.00
Parent & Child	2	\$24,500.00	\$49,000.00	3	\$23,984.88	\$71,954.64
Employee & Spouse (or Partner)	38	\$25,250.00	\$959,500.00	43	\$24,829.08	\$1,067,650.44
Family	17	\$43,000.00	\$731,000.00	18	\$42,487.68	\$764,778.24
Employee Cost Sharing Contribution (enter as negative - )			(\$28,000.00)			(\$28,000.00)
<b>Subtotal</b>	<b>96.00</b>		<b>\$2,397,900.00</b>	<b>99.00</b>		<b>\$2,475,996.32</b>
<b>GRAND TOTAL</b>	<b>176.00</b>		<b>\$4,228,518.88</b>	<b>184.00</b>		<b>\$4,316,520.92</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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Union (51 Officers)	1,371.69	\$383,056.10	307.75	\$171,382.16	675.54	\$350,670.96	-	\$0.00	-	\$0.00	X	X	
PBA Superior Officer (3 Officers)	283.31	\$36,000.00	87.50	\$51,095.91	70.69	\$42,118.83	-	\$0.00	-	\$0.00	X	X	
Teamsters Union (25 Employees)	522.64	\$70,302.95	184.93	\$35,853.98	8.25	\$1,620.75	-	\$0.00	-	\$0.00	X	X	
Animal Control Officer	30.06	\$7,568.54	30.00	\$7,552.80	3.91	\$983.44	-	\$0.00	-	\$0.00		X	
Assistant Assessor	21.21	\$4,737.83	7.86	\$1,754.75	-	\$0.00	-	\$0.00	-	\$0.00		X	
Assistant Municipal Tax Collector	74.89	\$12,000.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		X	
Clerk 1 (10 Employees)	62.26	\$10,128.89	34.75	\$7,439.47	4.49	\$597.22	-	\$0.00	-	\$0.00		X	X
Clerk 2 (9 Employees)	244.25	\$35,573.07	65.05	\$13,569.38	7.66	\$1,386.52	-	\$0.00	-	\$0.00		X	
Clerk 3 (2 Employees)	146.21	\$12,000.00	22.71	\$5,925.98	1.54	\$400.66	-	\$0.00	-	\$0.00		X	
Code Enforcement Officer (3 Employees)	33.68	\$5,596.39	8.00	\$1,195.46	-	\$0.00	-	\$0.00	-	\$0.00		X	
Deputy Municipal Court Administrator	32.00	\$4,929.21	10.29	\$1,584.39	-	\$0.00	-	\$0.00	-	\$0.00		X	
Manager Public Properties	5.71	\$1,057.60	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		X	
Municipal Court Administrator	1.31	\$294.09	12.64	\$2,845.96	0.03	\$7.08	-	\$0.00	-	\$0.00		X	
Payroll Clerk	30.79	\$5,240.68	7.46	\$1,269.68	-	\$0.00	-	\$0.00	-	\$0.00		X	
Personnel Director	14.25	\$3,754.05	5.36	\$1,411.30	-	\$0.00	-	\$0.00	-	\$0.00		X	
<b>TOTALS (THIS PAGE ONLY)</b>	<b>2,874.26</b>	<b>\$592,239.40</b>	<b>784.30</b>	<b>\$302,881.22</b>	<b>772.11</b>	<b>\$397,785.46</b>	<b>-</b>	<b>\$0.00</b>	<b>-</b>	<b>\$0.00</b>			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Recreation Leader (5 Employees)	360.83	\$36,032.28	75.14	\$12,646.09	4.83	\$805.54	-	\$0.00	-	\$0.00		X	
Recreation Supervisor	18.44	\$4,382.45	11.13	\$2,644.32	-	\$0.00	-	\$0.00	-	\$0.00		X	
Senior Account Clerk	87.74	\$12,000.00	3.64	\$1,296.72	-	\$0.00	-	\$0.00	-	\$0.00		X	
Superintendent of Public Works	84.12	\$12,000.00	4.29	\$1,534.29	-	\$0.00	-	\$0.00	-	\$0.00		X	
Supervisor Records Manager	-	\$0.00	-	\$0.00	0.32	\$84.84	-	\$0.00	-	\$0.00		X	
Systems Analyst	6.75	\$2,055.65	0.25	\$76.14	18.55	\$5,647.96	-	\$0.00	-	\$0.00		X	
Tax Assessor	127.95	\$58,189.22	30.00	\$13,643.43	0.36	\$162.42	-	\$0.00	-	\$0.00		X	
Tax Collector	42.80	\$12,000.00	9.82	\$4,466.60	-	\$0.00	-	\$0.00	-	\$0.00		X	
Township Clerk/Business Administrator	67.71	\$12,000.00	8.98	\$5,583.98	-	\$0.00	-	\$0.00	-	\$0.00		X	X
Zoning Officer	40.61	\$9,806.88	2.14	\$517.53	1.19	\$288.44	-	\$0.00	-	\$0.00		X	
Police Chief	37.47	\$12,000.00	56.00	\$40,029.25	0.44	\$312.73	-	\$0.00	-	\$0.00		X	X
<b>TOTALS (THIS PAGE ONLY)</b>	874.42	\$170,466.48	201.39	\$82,438.35	25.69	\$7,301.93	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (ALL PAGES)</b>	3,748.68	\$762,705.88	985.69	\$385,319.57	797.80	\$405,087.39	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2023:		\$290,473.03											
Total Funds Appropriated in 2024:		\$30,000.00											
											Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92: 1.00		
											Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3: 125.00		

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2025	2026	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$18,925,000.00	\$18,925,000.00	\$0.00	Utility Fund - Principal	\$820,000.00	\$856,334.84	\$888,509.18	\$16,182,623.89
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$598,000.00	\$565,980.72	\$533,406.38	\$5,401,518.95
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$300,000.00			
Sewer	\$26,797,427.29	\$26,797,427.29	\$0.00	Bond Anticipation Notes - Interest	\$491,525.00			
			\$0.00	Bonds - Principal	\$740,000.00	\$750,000.00	\$755,000.00	\$1,540,000.00
			\$0.00	Bonds - Interest	\$89,000.00	\$72,368.76	\$55,968.76	\$72,125.02
			\$0.00	Loans & Other Debt - Principal	\$55,000.00	\$21,531.71	\$21,964.50	\$128,938.44
			\$0.00	Loans & Other Debt - Interest	\$8,000.00	\$3,341.57	\$2,908.78	\$7,864.59
			\$0.00					
				<b>Total</b>	<b>\$3,101,525.00</b>	<b>\$2,269,557.60</b>	<b>\$2,257,757.60</b>	<b>\$23,333,070.89</b>
<u>Municipal Purposes</u>								
Debt Authorized (BNI)	\$2,344,845.87		\$2,344,845.87	Total Principal	\$1,915,000.00	\$1,627,866.55	\$1,665,473.68	\$17,851,562.33
Notes Outstanding	\$6,145,000.00		\$6,145,000.00	Total Interest	\$1,186,525.00	\$641,691.05	\$592,283.92	\$5,481,508.56
Bonds Outstanding	\$4,345,000.00		\$4,345,000.00	% of Total Current Year Budget	9.26%			
Loans and Other Debt	\$230,732.76		\$230,732.76					
<b>Total (Current Year)</b>	<b>\$58,788,005.92</b>	<b>\$45,722,427.29</b>	<b>\$13,065,578.63</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$12,575.00			
				Total Other				
Population (2020 census)	20,380			<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Per Capita Gross Debt	\$2,884.59			Rating		AA-		
Per Capita Net Debt	\$641.10			Year of Last Rating		2021		
3 Year Average Property Valuation		\$3,424,024,716.67						
Net Debt as % of 3 Year Average Property Valuation		0.38%		<b>Mark "X" if Municipality has no bond rating</b>				

**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
<b>Lead</b>	Municipality	Borough of Woodbine	Municipal Court	Court and Public Defender		1/1/2021	12/31/2025	\$80,408.80
<b>Lead</b>	School District	Cape May County Technical School	Police	Police		7/1/2023	6/30/2026	\$82,025.00
<b>Lead</b>	School District	Middle Township Board of Education	Police	Police		9/1/2023	6/30/2025	\$120,045.95
<b>Lead</b>	Fire District	Middle Township Fire District #1	Insurance	Insurance		1/1/2024	12/31/2024	\$38,401.00
<b>Lead</b>	Fire District	Middle Township Fire District #2	Insurance	Insurance		1/1/2023	12/31/2024	\$23,380.50
<b>Lead</b>	Fire District	Middle Township Fire District #3	Insurance	Insurance		1/1/2023	12/31/2024	\$21,811.90
<b>Recipient</b>	Municipality	City of North Wildwood	Construction	Uniform Construction Code		1/19/2022	12/31/2024	\$71,663.00
<b>Lead</b>	School District	Cape May County Special Services School	Police	Police		7/1/2023	6/30/2026	\$82,025.00
<b>Lead</b>	County	County of Cape May	Open Space	Parks and Recreation	Improv to Norbury Landing	4/26/2022	4/25/2024	\$230,256.00
<b>Lead</b>	County	County of Cape May	Open Space	Parks and Recreation	Improv to Ockie Wisting Complex	1/24/2023	1/23/2024	\$441,010.00
<b>Recipient</b>	County	County of Cape May	Animal Shelter	Animal Control		1/1/2024	12/31/2024	\$210,000.00
<b>Recipient</b>	County	County of Cape May	Dispatch	EMS / Dispatch		1/15/2022	12/30/2026	\$414,000.00
	<b>Amount Received Page Total</b>							\$1,119,364.15
	<b>Amount Paid Page Total</b>							\$695,663.00
	<b>Page Total</b>							\$1,815,027.15

**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
	<b>Amount Received Total</b>							\$1,119,364.15
	<b>Amount Paid Total</b>							\$695,663.00
	<b>Total</b>							\$1,815,027.15





**USER FRIENDLY BUDGET SECTION - Notes**

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