

## State of New Jersey Local Government Services

Year:	202	2 Municipal Use	er Friendly I	Budget					
MUNICIPALITY:	0602 Commercial Tow	nship - County of Cumberland		Adopted	~				
Municode:	0602		Filenam	<b>e:</b> 0602_fba_2022.xlsm					
	Websit	e: www.commercialtwp.co							
	Phone Numbe	r:	856-785-3100						
	Mailing Addres	s:	1768 Main Stree	t					
			Port Norris						
		Municipal	lity: Commercial	State: NJ Zip: 08349					
	Mayor								
First Name	Middle Name	Last Name	Term Expires	Business Email					
Warren		Vizzard	12/31/2022	mvizzard@commercialtwp.com					
	Chief Adminis	trative Officer	MARKET I						
	Chief Financia		<del>Marines</del>						
Pamela		Humphries		phumphries@commercialtwp.com					
	Municipal Cle		A Section 1						
Heather		Sparks		hsparks@commercialtwp.com					
	Registered Mu	ınicipal Accountant							
Carol		McAllister		cmcallister@bowman.cpa					
w.t	Governing Bo	•							
First Name	Middle Name	Last Name	Term Expires	Business Email					
Fletcher		Jamison	12/31/2023						
Joseph		Klaudi	12/31/2024						
				<u> </u>					
				1					

### USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

AAAA CI LI JI JI D			<b>. .</b>		Command Wasse 2022 Produced	
2021 Calendar Year Proper	Calendar Year	Calendar Year	% of	Avg Residential	<u>Current Year 2022 Budget</u> <u>Taxes</u> <u>Actual/Estim</u>	ated Tax Levy
				Taxpayer Impact	Taxes Actual Estim	ated Tax Devy
M. C. L. Down and There	Tax Rate	<u>Tax Levy</u> \$1,601,573.94	<u>Total Levy</u> 20.40%	\$710.24	Municipal Purpose Tax ACTUAL	\$1,672,016.63
Municipal Purpose Tax	0.617	\$1,001,373.94	0.00%	\$0.00	Municipal Purpose Tax ACTUAL  Municipal Library	\$1,072,010.03
Municipal Library			0.00%	\$0.00	Municipal Open Space	· .
Municipal Open Space  Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture	
	0.344	\$920,202.18	11,72%	\$395.99	Fire Districts (total levies) ESTIMATED	\$932,614.56
Fire Districts (avg. rate/total levies) Other Special Districts (total levies)	V.344	Φ920,202.10	0.00%	\$0.00	Other Special Districts (total levies)	Ψ/32,017.30
Local School District	0.853	\$2,274,604.08	28.98%	\$981.91	Local School District ESTIMATED	\$2,311,713.72
Regional School District	0.633	Φ2,274,004.00	0.00%	\$0.00	Regional School District	Ψ2,311,713.72
County Purposes	1.065	\$2,885,693.30	36.76%	\$1,225.94	County Purposes ESTIMATED	\$2,888,528.55
County Furposes County Library	1.003	Ψ2,000,073.30	0.00%	\$0.00	County Library	ΨΩ,000,020.00
County Board of Health	0.055	\$142,738.71	1.82%	\$63.31	County Board of Health ESTIMATED	\$150,236.49
County Open Space	0.009	\$24,658.63	0.31%	\$10.36	County Open Space ESTIMATED	\$24,872.15
Other County Levies (total)	0.009	Ψ24,036,03	0.00%	\$0.00	Other County Levies (total)	Ψ2 13072.13
Other County Ecvics (total)		<del></del>	0.0070	Ψοιου	Other County Dorres (county	
Total (Calendar Year 2021 Budget)	2.943	\$7,849,470.84	100.00%	\$3,387.75	Total ESTIMATED amount to be raised by taxes	\$7,979,982.10
				•		
Total Taxable Valuation as of	October 1, 2021	\$271,125.00			Revenue Anticipated, Excluding Tax Levy	2,246,224.41
(To be used to calculate the current year tax rate		ΨΖ/1,1Ζ3,00				
•		****			Budget Appropriations, before Reserve for Uncollected Taxes	3,356,450.29
Current Year Average Residential Ass	essment <u> </u>	\$115,112.00			Total Non-Municipal Tax Levy	\$6,307,965.47
					Amount to be Raised by Taxes - Before RUT	\$7,418,191.35
	Prior Y	ear to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)	\$561,790.74
					Total Amount to be Raised by Taxes	\$7,979,982.09
	Comparison	- Municipal Purposes	Tax Rate			
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT	92.96%
	0.617	0.617	-0.05%			
	0.017	0.017	0.0370	1	If % used exceeds the actual collection % then	
	Commonicon	Municipal Dumpaga	Toy I ow		reference the statutory exception used	
		- Municipal Purposes	······································		reference the statutory exception used	
				\$ Change (+/-)		
	\$1,601,573.94	\$1,672,016.63	4.40%	\$70,442.69	Tax Collections - ACTUAL as of Prior Year	
			_		Total Tax Revenue, Collections CY 2021	7,256,312.23
					Total Tax Levy, CY 2021	7,805,370.95
	Prior Year (	Current Year 9	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2021	92.97%
	\$710.24	\$709.90	-0.05%	(\$0.35)		
	<u> </u>			- North annual fine	Delinquent Taxes - December 31, 2021	\$326,493.07
				Sheet UFB-1		
				CACCO CATA		

### USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current ys. 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	-39.85%	(\$265,000.00)	\$665,000.00	\$400,000.00	\$400,000.00							
08	Local Revenue	-8.73%	(\$37,755.40)	\$432,399.40	\$394,644.00	\$394,644.00							
09	State Aid (without offsetting appropriation)	-6.88%	(\$39,467.00)	\$573,773.00	\$534,306.00	\$534,306.00							
08	Uniform Construction Code Fees	-0.36%	(\$139.00)	\$38,522.00	\$38,383,00	\$38,383.00							
	Special Revenue Items w/ Prior Written Consent												,
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	reserva, a cara transfer a transfer a	95.000.00	1945/10/2019/4/20	man etam i			. 1 - 1	Harris Constant Prints
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0,00	***							
10	Public and Private Revenue	-76.82%	(\$1,237,076.22)	\$1,610,379.35	\$373,303.13	\$373,303.13							
08	Other Special Items	338,86%	\$120,135.06	\$35,453.22	\$155,588.28	\$155,588.28				·			
15	Receipts from Delinquent Taxes	-20,39%	(\$89,667.32)	\$439,667.32	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.82%	(\$84,615.16)	\$1,756,631.79	\$1,672,016.63	\$1,672,016.63			·				
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								
	Total	-29.42%	(\$1,633,585.04)	\$5,551,826.08		\$3,918,241.04	\$0,00	\$0,00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	_				SIRUCIURAL		
	Revenues at Risk	Future v. reductions	Str.	CCHT 21 InDalance Officets	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
							There are no structural imbalances in the 2022 MunicipaL Budget
<b></b>		<u> </u>			· · · · · · · · · · · · · · · · · · ·		vivis are no practical integrations in the visit international practice.
1 .		1					
				<u> </u>			
$\vdash$							
<u> </u>			<b></b>				
			<b></b>		, , , , , , , , , , , , , , , , , , , ,	***************************************	
	-10						
<u> </u>		<u> </u>					
			]				

#### USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions  Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						ax Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Exemptions	Prior Budget	Year's Payments in Lic	eu of Tax (PILOT)	- Long Term Tax E	xemptions		
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Volue	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Namo	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
Liverpool Estates	OTHER	\$18,548,00			11,000	T	11001 50005	71000320 711100	1			T							
																<b>4</b>	<del></del>		
				ļ								<del> </del>				<u> </u>	-		
,,,						<u> </u>						1					1		
												ļ					<del> </del>		-
									ļ			<del> </del>					<del> </del>		-
						+	<u> </u>					<u> </u>							<b>†</b>
												ļ				<del> </del>	ļ		
							<del> </del>		<u> </u>			<b> </b>				<del> </del>	+		
							<b>-</b>												
																			<del></del>
												<del> </del>					+		<del></del>
				<del> </del>		_						†	İ						
							1					ļ	<u> </u>				<del> </del>		
						<u> </u>	-					<del></del>				+	<del> </del>		
	_	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<del> </del>		<del>                                     </del>			1				l						
	*****																		
									1			<u> </u>	l	<u></u>		1	<u></u>		
Total Long Term Exemption	ons - Column Total	18,548,00	1,169,000.00	29,853,39	Total Long Term Exemption	l 1s - Column Total	\$0,00	\$0.00	\$0,00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0,00	Total Long Term Exemption	s - Column Tetal	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Tota							ĺ				1				Total Long Term Exempti	ons - GRAND TOTAL	\$18,548.00	\$1,169,000.00	\$29,853.39
		II							f9.	ant IYER 6						Addition and a second			Sheet HEB-6C

Sheet UFB-6 Sheet UFB-6C

# 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	42,960.00	\$42,960.00				aftatta i i
Supervisory Staff (Department Heads & Managers)		2.00	229,790.00	\$154,655.00	\$20,000.00	\$26,602.00	\$16,701.00	\$11,832.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		19.00	868,545.00	\$595,165.00	\$26,420.00	\$66,219.00	\$125,573.00	\$55,168.00
All Other Non-Union Employees not listed above			0.00					
Totals	0.00	24.00	1,141,295.00	\$792,780.00	\$46,420.00	\$92,821.00	\$142,274.00	\$67,000.00

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

NO

Note - <u>Base Pay</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 ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		L COMPANY CONTRACTOR .	(CITE	eck applicable	India:
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
FSCME COUNCIL 71	481.00	\$52,396.00	Х		
UNICIPAL CLERK	65.00	\$6,106.00			Х
***************************************					
		<del></del>			
				-	
		1000			
		www.iii.maa.aaaaaaa			
					<del></del>
* *************************************					
- William Processing Control of the			*****		
	+				• • • •
		- t			
		***************************************			
- Andrewstern - Leavestern - Le	+				
			<u> </u>		
Totals	546.00	\$58,502.00		'	
Total Funds Reserved	as of end of 2021	\$28,826.11			
Total Funds An	propriated in 2022	\$10,000.00			

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

	Gross		Net		Current Year	2023	2024	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
 					<u></u>	· · · · · · · · · · · · · · · · · · ·		
Local School Debt	\$0.00	\$0.00		Utility Fund - Principal				and the second of the second of
Regional School Debt			\$0.00					
				Bond Anticipation Notes - Principal	\$175,650.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$3,188.66			Annual Control
<u> </u>				Bonds - Principal				
			\$0.00		· · · .			
			\$0.00	<u> </u>				4. 3
			\$0.00	Loans & Other Debt - Interest				
L			\$0.00	m-4-1	\$170,000,cc	<b>#0.00</b>	<b></b>	Φ0.00
			ı	Total	\$178,838.66	\$0.00	\$0.00	\$0.00
Municipal Purposes				m (1D) 1		40.00		
Debt Authorized (BNI)			\$0.00	_	\$175,650.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$924,250.00		\$924,250.00	Total Interest	\$3,188.66	\$0.00	\$0.00	\$0.00
Bonds Outstanding				% of Total Current Year Budget	4.56%			-
Loans and Other Debt			\$0.00		Τ			
				Description		Debt Not Li	sted Above	
Total (Current Year)	\$924,250.00	\$0.00	\$924,250.00	Total Guarantees - Governmental				
				Total Guarantees - Other			<u></u>	
				Total Capital/Equipment Leases				
Population (2020 census)	5,178			Total Other				
Per Capita Gross Debt	\$178.50			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$178.50			Rating	5			
				Year of Last Rating	5			
3 Year Average Property Valuation		\$248,645,128.00						
	<u> </u>			Mark "X" if Municipality has	s no bond rating	X		
Net Debt as % of 3 Year Average Pro	perty Valuation	0.37%			NO AND A PTEAMS			
1100 1000 45 70 00 5 1 040 11701480 110	-P-12) 1 414441011	0.2770						

Sheet UFB-10

### 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
	1 . 1							
								•
					The state of the s			
	***************************************							
	***************************************			4414044				
				:				
	~							
l					- : ·			
		· · · · · ·						
						-		
								****
L								***************************************
								****
								• • • • • • • • • • • • • • • • • • • •
	Amount Received Total							\$0.00
	Amount Paid Total							\$80,000.00
	Total							\$80,000.00

#### **USER FRIENDLY BUDGET SECTION - Notes**

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