# State of New Jersey Local Government Services

Year:	2023	Municipal User	Friendly B	udget				
MUNICIPALITY:	0408 Camden City - Coun	ity of Camden		•		Adopted <b>T</b>		
Municode:	0408		Filename:	0408_fba_2	023.xls	sm		
_	Website:	www.ci.camden.nj.us	vw.ci.camden.nj.us					
	<b>Phone Number:</b>		856-757-7582					
	<b>Mailing Address:</b>		City Hall, 520 Market Street					
			Room 213					
		Municipality:	Camden	State: N	J Zip:	08102		
	Mayor			•		•		
First Name	Middle Name	Last Name	Term Expires	Business Emai	il			
Victor		Carstarphen	12/31/26	Mayor@ci.camder	n.nj.us			
	Chief Administr	ative Officer						
Timothy		Cunningham		BusAdmin@ci.car	nden.nj.us			
	Chief Financial	Officer						
Gerald		Seneski		Finance@ci.camd	en.nj.us			
	Municipal Clerk							
Luis		Pastoriza		Clerk@ci.camden	.nj.us			
	Registered Mun	icipal Accountant	•	<b>,</b>				
Jennifer		Bertino		jbertino@bowman	<u>cpa</u>			
	Governing Body	/ Members						
First Name	Middle Name	Last Name	Term Expires	Business Emai	il			
Angel		Fuentes	12/31/25	anfuente@ci.cam	den.nj.us			
Sheila		Davis	12/31/25	ShDavis@ci.camo	den.nj.us			
Shaneka								
Marilyn		Boucher	12/31/23	shbouche@ci.cam	nden.nj.us			
		Boucher Torres	12/31/23 12/31/23	shbouche@ci.cam Matorres@ci.cam				
Nohemi		Torres Soria-Perry	12/31/23 12/31/23 12/31/25		den.nj.us			
Christopher		Torres Soria-Perry Collins	12/31/23 12/31/23 12/31/25 12/31/23	Matorres@ci.cam	den.nj.us len.nj.us			
		Torres Soria-Perry	12/31/23 12/31/23 12/31/25	Matorres@ci.camo	den.nj.us len.nj.us en.nj.us			
Christopher		Torres Soria-Perry Collins	12/31/23 12/31/23 12/31/25 12/31/23	Matorres@ci.camd	den.nj.us len.nj.us en.nj.us			
Christopher		Torres Soria-Perry Collins	12/31/23 12/31/23 12/31/25 12/31/23	Matorres@ci.camd	den.nj.us len.nj.us en.nj.us			

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	<b>Total Levy</b>	Taxpayer Impact			<u></u>
Municipal Purpose Tax	1.679	\$28,804,194.05	48.34%	\$977.46	Municipal Purpose Tax	ACTUAL	\$29,663,493.0
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)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$1,700,000.00	2.85%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$1,700,000.0
Local School District	0.771	\$13,229,794.00	22.20%	\$448.85	Local School District	ESTIMATED	\$13,560,539.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.925	\$15,848,309.47	26.60%	\$538.51	County Purposes	ESTIMATED	\$16,244,517.2
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total Taxable Valuation as of (To be used to calculate the current year tax rate) Current Year Average Residential Asse	ssment	\$1,734,341,564.00 \$58,217.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Unc Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	ollected Taxes	176,572,033.2 200,118,672.0 \$31,505,056.2 \$55,051,695.0
	Prior Y	ear to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)		\$6,116,855.00
					Total Amount to be Raised by Taxes		\$61,168,550.00
[	Comparison Prior Year 1.679	Current Year 1.710	Tax Rate           % Change (+/-)           1.85%		% of Tax Collections used to Calculate RUT	=	90.009
					If % used exceeds the actual collection % then		
	<b>Comparison</b>	- Municipal Purposes	Tax Levy		reference the statutory exception used		
	Prior Year ( \$28,804,194.05	Surrent Year 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	% Change (+/-) 2.98%	\$ Change (+/-) \$859,298.95	Tax Collections - ACTUAL as of Prior Year		
-					Total Tax Revenue, Collections CY 2022	_	54,050,154.1
<u>C</u>		on Avg. Residential T			• •		59,811,522.4
T.	Prior Year (	Current Year 9	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2022		90.37
						=	
	\$977.46	\$995.51	1.85%	\$18.05		= 	
			1.85%	\$18.05	Delinquent Taxes - December 31, 2022		\$2,127,000

### 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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	42.04%	\$6,142,766.00	\$14,612,934.00	\$20,755,700.00	\$18,466,992.00			\$1,389,795.00	\$898,913.00			
08	Local Revenue	12.77%	\$3,289,459.00	\$25,768,000.00	\$29,057,459.00	\$9,127,459.00			\$11,980,000.00	\$7,950,000.00			
09	State Aid (without offsetting appropriation)	-18.69%	(\$28,811,912.00)	\$154,126,963.00	\$125,315,051.00	\$125,315,051.00							
08	Uniform Construction Code Fees	41.18%	\$350,000.00	\$850,000.00	\$1,200,000.00	\$1,200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-67.18%	(\$15,796,967.00)	\$23,514,948.00	\$7,717,981.00	\$7,717,981.00							
08	Other Special Items	36.91%	\$3,315,952.00	\$8,983,598.00	\$12,299,550.00	\$12,299,550.00							
15	Receipts from Delinquent Taxes	58.00%	\$870,000.00	\$1,500,000.00	\$2,370,000.00	\$2,370,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.98%	\$859,301.00	\$28,804,194.00	\$29,663,495.00	\$29,663,495.00							
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!	\$2,620,270.00		\$2,620,270.00				\$1,000,000.00	\$1,620,270.00			
	Total	-10.52%	(\$27,161,131.00)	\$258,235,637.00	\$231,074,506.00	\$206,235,528.00	\$0.00	\$0.00	\$14,369,795.00	\$10,469,183.00	\$0.00	\$0.00	\$0.00

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

FCOA			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	Water Utility	Sewer Utility	Utility	Utility	Utility
20	General Government	136.00	7.00	8.47%	\$1,109,981.00	\$13,106,939.00	\$14,216,920.00	\$14,216,920.00								
21	Land-Use Administration	55.00		5.39%	\$304,241.00	\$5,645,324.00	\$5,949,565.00	\$5,949,565.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			1.61%	\$51,172.00	\$3,173,828.00	\$3,225,000.00	\$3,225,000.00								
25	Public Safety	196.00	105.00	2.07%		\$108,198,639.00	\$110,433,155.00	\$110,433,155.00								
26	Public Works	89.00	30.00	8.94%	\$2,713,421.00		\$33,056,672.00	\$10,403,300.00				\$13,948,073.00	\$8,705,299.00			
27	Health and Human Services	35.00	30.00	10.82%	\$293,700.00	\$2,714,500.00	\$3,008,200.00	\$3,008,200.00								
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-65.69%	(\$15,737,268.00)		\$8,217,981.00	\$8,217,981.00								
31	Utilities and Bulk Purchases			24.74%	\$832,920.00	\$3,367,080.00	\$4,200,000.00	\$4,200,000.00								
32	Landfill / Solid Waste Disposal			46.90%	\$4,310,000.00	\$9,190,000.00	\$13,500,000.00	\$13,500,000.00								
35	Contingency			#DIV/0!	\$150,000.00		\$150,000.00	\$150,000.00								
36	Statutory Expenditures			22.14%	\$3,430,329.00	\$15,492,222.00	\$18,922,551.00	\$18,922,551.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-98.90%	(\$27,085,000.00)		\$300,000.00	\$300,000.00								
45	Debt			-17.00%	(\$960,302.00)	4 - 7 7	\$4,688,512.00	\$3,109,655.00				\$401,253.00	\$1,177,604.00			
46	Deferred Charges			52.94%	\$1,761,541.00	\$3,327,554.00	\$5,089,095.00	\$4,482,346.00				\$20,469.00	\$586,280.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-8.53%	(\$570,382.00)	\$6,687,237.00	\$6,116,855.00	\$6,116,855.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	511.00	172.00	-10.52%	(\$27,161,131.00)	\$258,235,637.00	\$231,074,506.00	\$206,235,528.00	\$0.00	\$0.00	\$0.00	\$14,369,795.00	\$10,469,183.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	4			STRUCTURAL		
	Non-reconness at Risk	Future 1.	Sir.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		X		Health Insurance Premiums		2022 budget was balanced using 20 million from unspent accumulated reserves from a self-insured Health Insurance Trust Fund. The Health Insurance Appropriation for 2022 was budgeted at 2.5 million, which equals 22.5 million less 20 million from the Trust Fund. That Fund had a 46 million balance at the start of 2022. 15 million from same fund was used in 2023 to balance this year's budget leaving 11 million for 2024 and no Trust Fund subsidy for 2025.
X				Transitional Aid		The intent of Transitional Aid is to fill a temporary gap to support a City in need while the City transitions away from this State Subsidy. Given the significant impact of the (short term) 15 million Trust Fund subsidy explained above, the City of Camden has no fiscal resources to move away fro Transitional Aid at least in the near future. Any fiscal recovery plan must consider potential solutions over at least a 10 year period. A reduction in Transitional Aid over at least the next 5 years would be devastating to the City.
			X	Aggregate Appropriations	4 million	On a 200 million budget a simple 2.0% COLA results in the need to increase the budget by 4 million. The problem is the lack of ability to generate revenue increases given the sources of most are frozen at 0 increase.
		X		Trash Collection	4 million	4 million increase in 2023. Agressively pursuing contract options to reduce this appropriation for 2024
				TOTAL	41.9 million	This total is representativee of the Structural Deficit of the City of Camden

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

	Property Tax Assessn	<u>nents - Taxable Pro</u>	<u>perties (October 1, 2022 Val</u>	<u>ue)</u>
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	5,676	\$68,879,300.00	3.97%
2	Residential	18,362	\$1,068,985,400.00	61.64%
3A/3E	3 Farm			0.00%
4A	Commercial	1,886	\$324,407,500.00	18.70%
4B	Industrial	83	\$156,925,500.00	9.05%
4C	Apartments	134	\$89,819,900.00	5.18%
5A/5E	3 Railroad			0.00%
6A/6E	B Business Personal Property		\$25,323,964.00	1.46%
	Total	26,141	\$1,734,341,564.00	100.00%
		<u>'</u>		

Average Ratio (%), Assessed to True Value	82.28%
Equalized Valuation, Taxable Properties	\$2,107,853,140.50

County Tax Board	30.00				
State Tax Court	2.00				
Number of 2022 County Tax Board decisions appealed to Tax Court					
Number of pending property tax appeals in State Tax Court					
C					

Amount paid out by municipality for tax appeals in 2022	\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)							
	# of Parcels	Assessed Value	% of Total				
5A Public Schools	217	\$764,213,600.00	27.36%				
5B Other Schools	12	\$18,114,200.00	0.65%				
5C Public Property	3,783	\$551,686,600.00	19.75%				
5D Church and Charities	570	\$611,367,900.00	21.88%				
5E Cemeteries & Graveyards	8	\$16,778,400.00	0.60%				
5F Other Exempt	509	\$831,468,200.00	29.76%				

Total	5,099	\$2,793,628,900.00	100.00%
10181	3,099	\$2,793,028,900.00	100.0076

Percentage of Exempt vs.

Non-Exempt Properties 161.08%

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements							
		# of	PILOT		Taxes if Billed in Full			
		Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate			
G	Commercial/Industrial Exemption							
I	Dwelling Exemption							
J	Dwelling Abatement		NONE					
K	New Dwelling/Conversion Exemption							
L	New Dwelling/Conversion Abatement							
N	Multiple Dwelling Exemption							
0	Multiple Dwelling Abatement							
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00			

#### USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Yea	r's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax I	exemptions	Prior Budget Yea	per 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			Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions									
	Type of Project			Taxes if Billed		Type of Project			Taxes if Billed		Type of Project			Taxes if Billed		Type of Project			Taxes if Billed
Project	(use drop-down			In Full	Project	(use drop-down			In Full	Project	(use drop-down			In Full	Project	(use drop-down			In Full
Name	for data entry)	PILOT Billing	Assessed Value		Name	for data entry)		Assessed Value	2022 Total Tax Rate	Name	for data entry)	PII OT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate
River Haves Urban Renewal	Aff. Housing	\$100,333.50	\$7,269,000.00	\$258,776.40	Parking Lot	Comm./Indust.	\$17,037.53	\$840,400,00		110110	Tor data chirj)	Tibo T Billing	Tibbebbed value	2022 Total Tax Tute	Tunio	Tor data only)	Tibe T Billing	1 Essessed Variate	2022 Total Tax Taxe
Carpenter's Hill	Aff. Housing	\$51,000.00	\$4.832.000.00	\$172,019,20	NJ Aquarium	Comm/Indust	\$278,576.50	\$536,300.00	/										
Antioch II	Aff. Housing	\$95,993.36	\$6,233,200.00	\$221,901.92	Faison Mews Senior Housing	Aff. Housing	\$59,074.00	\$3,817,600,00	\$135,906.56										
Antioch Manor I	Aff. Housing	\$60,804.21	\$5,760,600.00	\$205,077.36	Meadows at Pyne Point	Aff. Housing	\$33,489.00	\$1,983,600.00											
Roosevelt Manor Phase 12	Aff. Housing	\$97,198.61	\$4,096,600.00	\$145,838.96	Victor Building	Comm./Indust.	\$119,841.15	\$28,191,800.00	\$1,003,628.08										
Roosevelt Manor Phase 7	Aff. Housing	\$99,217.60	\$4,533,000.00	\$161,374.80	Baldwin's Run I	Aff. Housing	\$43,824.47	\$6,973,600.00	\$248,260.16										
Chelton Terrace	Aff. Housing	\$128,952.00	\$1,259,200.00	\$44,827.52	Baldwin's Run VII	Aff. Housing	\$41,544.75	\$3,565,400.00	\$126,928.24										
Branch Village - Midrise	Aff. Housing	\$49,225.60	\$2,500,000.00	\$89,000.00	Baldwin's Run VIII	Aff. Housing	\$70,868.82	\$9,164,200.00	\$326,245.52										
Branch Village - Townhomes	Aff. Housing	\$20,000.00	\$5,068,800.00	\$180,449.28	Ferry Manor Family Housing	Aff. Housing	\$62,041.84	\$2,610,000.00	\$92,916.00										
Branch Village - Phase III	Aff. Housing	\$20,000.00	\$6,203,800.00	\$220,855.28	Ferry Manor Senior Housing	Aff. Housing	\$66,611.52	\$2,716,000.00	\$96,689.60										
Branch Village - Phase IV	Aff. Housing	\$20,000.00	\$450,000.00	\$16,020.00	Cooper Grant Homes	Aff. Housing	\$68,632.18	\$2,571,900.00	\$91,559.64										
Chelton Terrace - Phase 9 & 10	Aff. Housing	\$111,460.01	\$2,151,900.00	\$76,607.64	McGuire Gardens	Aff. Housing	\$124,593.42	\$2,064,500.00	\$73,496.20										
Campbell Soup 2	Comm./Indust.	\$512,847.00	\$7,739,400.00	\$275,522.64	Holtec	Comm./Indust.	\$408,000.00	\$12,856,200.00	\$457,680.72										
Center for Family Services	Comm./Indust.	\$21,186.72	\$581,700.00	\$20,708.52	Cooper Cancer Intitute	Comm./Indust.	\$35,000.00	\$50,839,500.00	\$1,809,886.20										
Cooper Plaza Historic Homes	Aff. Housing	\$19,172.00	\$3,860,300.00	\$137,426.68	Camden BasketbalL Partners	Comm./Indust.	\$0.00	\$28,751,900.00	\$1,023,567.64										
Cooper River Homes	Aff. Housing	\$10,883.06	\$896,000.00	\$31,897.60	Camden Partner Towers	Comm./Indust.	\$0.00	\$110,875,200.00	\$3,947,157.12										
Northgate II	Aff. Housing	\$455,701.00	\$28,460,900.00	\$1,013,208.04	CI Properties	Comm./Indust.	\$0.00	\$285,300.00	\$10,156.68										
Fairview Village II	Aff. Housing	\$45,400.00	\$1,480,700.00	\$52,712.92	CP Residental GSGZ LLC	Comm./Indust.	\$0.00	\$25,235,500.00	\$898,383.80										
Fairview Village I	Aff. Housing	\$32,580.00	\$4,563,100.00	\$162,446.36	One Water Street LLC	Comm./Indust.	\$0.00	\$50,900,000.00	\$1,812,040.00										
Ferry Manor	Aff. Housing	\$61,799.00	\$3,749,900.00	\$133,496.44	SC Garden State Growth Zone	Comm./Indust.	\$0.00	\$47,700,000.00	\$1,698,120.00										
Tamarac/Ferry Station	Aff. Housing	\$336,628.30	\$17,350,100.00	\$617,663.56															
Ferry Terminal Building	Comm./Indust.	\$255,127.48	\$12,582,300.00	\$447,929.88															
Roosevelt Central	Aff. Housing	\$97,050.85	\$2,243,800.00	\$79,879.28															
Morgan Village	Aff. Housing	\$47,026.00	\$2,454,000.00	\$87,362.40															
Vesta/Everett Gardens	Aff. Housing	\$99,550.00	\$7,346,400.00	\$261,531.84															
Crestbury Apartments	Aff. Housing	\$228,272.00	\$16,883,800.00	\$601,063.28															
North Camden Land Trust	Other	\$99,045.32	\$5,603,600.00	\$199,488.16															
Market Fair Urban Renewal	Aff. Housing	, ,	\$7,508,000.00	\$267,284.80															
Total Long Term Exemptions -	Column Total	3,248,966.06	173,662,100.00	6,182,370.76	Total Long Term Exemption	ns - Column Total	\$1,429,135.18	\$392,478,900.00	\$13,972,248.84	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ons - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemp	otions - GRAND TOTAL	\$4,678,101.24	\$566,141,000.00	\$20,154,619.60
	*	•					•		C.L.	eet UFR-6	•	**							Sheet UFR-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	1.00	7.00	474,479.55	\$375,000.00		\$55,185.80	\$13,825.00	\$30,468.75
Supervisory Staff (Department Heads & Managers)	40.00		5,741,813.37	\$4,210,503.00		\$636,207.00	\$553,000.00	\$342,103.37
Police Officers (Including Superior Officers)		105.00	1,603,234.36	\$1,300,957.00		\$196,574.60		\$105,702.76
Fire Fighters (Including Superior Officers)	196.00		34,651,693.45	\$19,506,650.00	\$4,658,910.00	\$5,812,981.70	\$2,709,700.00	\$1,963,451.75
All Other Union Employees not listed above	274.00		24,869,477.68	\$16,475,446.00	\$719,456.00	\$2,489,439.89	\$3,788,050.00	\$1,397,085.79
All Other Non-Union Employees not listed above		60.00	1,022,406.21		\$945,578.00			\$76,828.21
Totals	511.00	172.00	68,363,104.62	\$41,868,556.00	\$6,323,944.00	\$9,190,389.00	\$7,064,575.00	\$3,915,640.63

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

**YES** 

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				
	Current Year # of	Annual Cost			Prior Year Annual	
	Covered Members	Estimate per	<b>Total Current</b>		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	119.00	\$11,388.00	\$1,355,172.00	151.00	\$11,070.00	\$1,671,570.00
Parent & Child	103.00	\$19,967.00	\$2,056,601.00	84.00	\$21,308.00	\$1,789,872.00
Employee & Spouse (or Partner)	50.00	\$29,876.00	\$1,493,800.00	45.00	\$24,199.00	\$1,088,955.00
Family	100.00	\$30,356.00	\$3,035,600.00	97.00	\$32,916.00	\$3,192,852.00
Employee Cost Sharing Contribution (enter as negative - )			(\$884,185.00)			(\$884,000.00)
Subtotal	372.00		\$7,056,988.00	377.00		\$6,859,249.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,388.00	\$11,388.00	1	\$11,966.00	\$11,966.00
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 - )			(\$3,986.00)			(\$4,000.00)
Subtotal	1.00		\$7,402.00	1.00		\$7,966.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	223	\$12,775.00	\$2,848,825.00	231	\$6,898.00	\$1,593,438.00
Parent & Child	42	\$20,762.00	\$872,004.00	50	\$17,257.00	\$862,850.00
Employee & Spouse (or Partner)	341	\$20,788.00	\$7,088,708.00	264	\$14,618.00	\$3,859,152.00
Family	80	\$32,892.00	\$2,631,360.00	107	\$31,597.00	\$3,380,879.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	686.00		\$13,440,897.00	652.00		\$9,696,319.00
GRAND TOTAL	1,059.00		\$20,505,287.00	1,030.00		\$16,563,534.00

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)

	T	(cneck 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		
			3		3		
OMA man augusticami	2040.00	¢400.250.00	<b>V</b>				
CWA non-supervisory	2848.88	\$400,352.00	X				
CWA Supervisory	4608.55	\$452,127.00	Χ				
Fire Local 2578	5363.91	¢450,410,00	Х				
File Local 2576	3303.91	\$459,410.00	^				
Fire Local 788	1890.39	\$634,389.00	Χ				
Non Union	3493.04	\$168,957.00		Х			
INOTI OTILOTI	3493.04	\$100,937.00		^			
Totals	18204.77	\$2,115,235.00					
Total Funds Reserved	as of end of 2022	\$1,748,552.00					
	ropriated in 2023						
Total rulius App	Topriateu III 2023	φ313,000.00					

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

	Debt	Deductions						All Additional Future	
			Debt		Budget	Budget	Budget	Years' Budgets	
cool Cohool Dobt			00.02	Utility Fund - Principal	\$1,362,238.00	\$1,219,413.00	\$1,229,187.00	\$8,387,215.00	
Local School Debt Regional School Debt				1 *	\$216,619.00	-\$83,310.00	\$1,229,187.00	\$685,865.00	
Cegional School Debt			φυ.υυ	Bond Anticipation Notes - Principal	\$190,000.00		\$170,210.00	\$085,805.00	
Utility Fund Debt				Bond Anticipation Notes - Interest	\$98,247.00				
Water	\$60,926,284.00	\$60,926,284.00	\$0.00	Bonds - Principal	\$2,005,000.00	\$2,025,000.00	\$2,045,000.00	\$4,780,000.00	
Sewer	\$31,980,242.00	\$18,869,504.00		Bonds - Interest	\$357,325.00	\$277,125.00	\$211,125.00	\$240,763.00	
	, , , , , , , , , , , , , , , , , , ,	·		Loans & Other Debt - Principal	\$431,100.00	\$350,000.00	\$350,000.00	\$1,200,000.00	
				Loans & Other Debt - Interest	\$27,983.00	. ,	·	. , ,	
			\$0.00						
		•		Total	\$4,688,512.00	\$3,788,228.00	\$4,005,522.00	\$15,293,843.00	
Municipal Purposes									
Debt Authorized (BNI)	\$1,395,366.00		\$1,395,366.00	Total Principal	\$3,988,338.00	\$3,594,413.00	\$3,624,187.00	\$14,367,215.00	
Notes Outstanding	\$2,463,000.00		\$2,463,000.00	Total Interest	\$700,174.00	\$193,815.00	\$381,335.00	\$926,628.00	
Bonds Outstanding	\$10,855,000.00		\$10,855,000.00	% of Total Current Year Budget	2.03%	•			
Loans and Other Debt	\$3,958,744.00		\$3,958,744.00						
	· · · · ·	•		Description	Debt Not Listed Above				
Total (Current Year)	\$111,578,636.00	\$79,795,788.00	\$31,782,848.00	Total Guarantees - Governmental	None				
	-			Total Guarantees - Other	None				
				Total Capital/Equipment Leases	None				
Population (2020 census)	71,791			Total Other	None				
				D ID			P'4 1		
Per Capita Gross Debt	\$1,554.21			Bond Rating	<u>Moody's</u>	Standard & Poors	<u>Fitch</u>		
Per Capita Net Debt	\$442.71			Rating		A-/Stable			
2 W A D A W L 4'				Year of Last Rating		2021			
3 Year Average Property Valuation	=	\$1,917,380,649.00		Mark "Y" if Municipality has	s no hand vating				
Net Debt as % of 3 Year Average Property Valuation 1.66%				Mark "X" if Municipality has	s no bona raung				
Net Debt as 70 of 3 Teal Average Prope	=	1.66%		Sheet UFB-10					

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient	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
Agency								Received/Paid
Recipient	County		City Properties	Facility Maintenance AAO/EEO Compliance		1/1/1935		(\$122,000.00)
Recipient	County	Camden County	Legal	AAO/EEO Compliance				(\$72,000.00)
Lead	County	Camden County	Administration	Project Coordination				\$75,000.00
	Amount Received Page Total							\$75,000.00
	Amount Paid Page Total							(\$194,000.00)
	Page Total							(\$119,000.00)

### 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

Camden Redevelopment Authority
Camden Community Partnership
Camden Parking Authority
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