



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0337 Westampton Township - County of Burlington

Introduced

Municode: 0337

Filename: 0337_fbi_2019.xlsm

Website: www.westamptonnj.gov

Phone Number:

609-267-1891

Mailing Address:

710 Rancocas Road

[Email the UFB if not using Outlook](#)

Municipality:

Westampton

State:

NJ

Zip:

08060

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Wisniewski	12/31/2019	jwisniewski@westampton.com

Chief Administrative Officer

James	P	Brady		jbrady@westampton.com
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Chief Financial Officer

Robert	L	Hudnell		bhudnell@westampton.com
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Municipal Clerk

Marion		Karp		mkarp@westampton.com
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Registered Municipal Accountant

Todd		Saler		tsaler@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		DeSilva	12/31/2021	adesilva@westampton.com
Glynn	Lee	Eckart	12/31/2021	geckart@westampton.com
Sandy		Henley	12/31/2020	shenley@westampton.com
Linda	A	Hynes	12/31/2020	lhynes@westampton.com
John		Wisniewski	12/31/2019	jwisniewski@westampton.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.612	\$7,061,746.93	25.72%	\$1,475.90	Municipal Purpose Tax	ACTUAL	\$7,233,435.67
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$461,265.91	1.68%	\$96.46	Municipal Open Space	ACTUAL	\$464,888.89
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.887	\$10,230,414.00	37.26%	\$2,139.09	Local School District	ESTIMATED	\$10,500,000.00
Regional School District	0.427	\$4,925,741.00	17.94%	\$1,029.75	Regional School District	ACTUAL	\$4,775,683.00
County Purposes	0.358	\$4,117,541.00	15.00%	\$863.35	County Purposes	ESTIMATED	\$4,200,000.00
County Library	0.032	\$363,318.51	1.32%	\$77.17	County Library	ESTIMATED	\$400,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$298,796.76	1.09%	\$62.70	County Open Space	ESTIMATED	\$305,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.382	\$27,458,824.11	100.00%	\$5,744.43	Total ESTIMATED amount to be raised by taxes		\$27,879,007.56
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		4,190,543.33
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,960,977.60
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$20,645,571.89
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$27,416,006.16
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$451,452.84
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$27,867,459.00
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		98.38%
Sheet UFB-1					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		27,262,353.25
					Total Tax Levy, CY 2018		27,717,500.23
					% of Taxes Collected, CY 2018		98.36%
					Delinquent Taxes - December 31, 2018		\$212,051.44

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	35.71%	\$297,500.00	\$833,000.00	\$1,130,500.00	\$1,130,500.00							
08	Local Revenue	6.88%	\$69,815.98	\$1,015,000.00	\$1,084,815.98	\$975,000.00	\$109,815.98						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$653,387.00	\$653,387.00	\$653,387.00							
08	Uniform Construction Code Fees	-11.68%	(\$26,455.00)	\$226,455.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-13.42%	(\$43,876.04)	\$326,964.10	\$283,088.06	\$283,088.06							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.16%	(\$252,888.22)	\$319,456.49	\$66,568.27	\$53,568.27	\$13,000.00						
08	Other Special Items	-22.80%	(\$222,410.87)	\$975,564.87	\$753,154.00	\$695,000.00	\$58,154.00						
15	Receipts from Delinquent Taxes	-49.43%	(\$195,454.85)	\$395,454.85	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.43%	\$171,688.74	\$7,061,746.93	\$7,233,435.67	\$7,233,435.67							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.12%	(\$566.08)	\$465,454.97	\$464,888.89		\$464,888.89						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.65%	(\$202,646.34)	\$12,272,484.21	\$12,069,837.87	\$11,423,979.00	\$645,858.87	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government			-18.84%	(\$200,427.89)	\$1,063,577.76	\$863,149.87	\$610,983.00		\$252,166.87						
21 Land-Use Administration			0.00%	\$0.00	\$9,901.00	\$9,901.00	\$9,901.00								
22 Uniform Construction Code			-0.70%	(\$1,524.84)	\$216,774.84	\$215,250.00	\$215,250.00								
23 Insurance			-1.89%	(\$25,740.00)	\$1,364,317.31	\$1,338,577.31	\$1,338,577.31								
25 Public Safety			-6.69%	(\$270,219.61)	\$4,039,953.88	\$3,769,734.27	\$3,760,866.00	\$8,868.27							
26 Public Works			1.26%	\$12,850.00	\$1,016,947.00	\$1,029,797.00	\$1,029,797.00								
27 Health and Human Services			0.00%	\$0.00	\$44,700.00	\$44,700.00		\$44,700.00							
28 Parks and Recreation			#DIV/0!	\$0.00	\$0.00	\$0.00									
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30 Unclassified			-74.99%	(\$9,000.00)	\$12,001.00	\$3,001.00	\$3,001.00								
31 Utilities and Bulk Purchases			2.74%	\$9,000.00	\$329,000.00	\$338,000.00	\$338,000.00								
32 Landfill / Solid Waste Disposal			-2.12%	(\$6,448.96)	\$303,948.96	\$297,500.00	\$297,500.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures			9.51%	\$135,232.00	\$1,421,393.00	\$1,556,625.00	\$1,556,625.00								
37 Judgements			#DIV/0!	\$325,000.00	\$0.00	\$325,000.00	\$325,000.00								
42 Shared Services			-13.62%	(\$44,634.50)	\$327,722.56	\$283,088.06	\$283,088.06								
43 Court and Public Defender			0.00%	\$0.00	\$333,371.00	\$333,371.00	\$333,371.00								
44 Capital			163.75%	\$65,500.00	\$40,000.00	\$105,500.00	\$105,500.00								
45 Debt			-9.44%	(\$103,754.18)	\$1,099,496.18	\$995,742.00	\$602,050.00		\$393,692.00						
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-0.14%	(\$629.71)	\$463,631.07	\$463,001.36	\$463,001.36								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	-0.95%	(\$114,797.69)	\$12,086,735.56	\$11,971,937.87	\$11,272,510.73	\$53,568.27	\$645,858.87	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	96	\$14,744,600.00	1.27%
2 Residential	3,156	\$761,100,400.00	65.49%
3A/3B Farm	71	\$5,549,700.00	0.48%
4A Commercial	116	\$184,738,400.00	15.90%
4B Industrial	22	\$194,253,300.00	16.71%
4C Apartments	0		0.00%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$1,835,828.00	0.16%
Total	3,462	\$1,162,222,228.00	100.00%

Average Ratio (%), Assessed to True Value	96.29%
Equalized Valuation, Taxable Properties	\$1,207,002,002.28

Total # of property tax appeals filed in 2018	County Tax Board	28.00
	State Tax Court	23.00
Number of 2018 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		22.00

Amount paid out by municipality for tax appeals in 2018	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$67,654,800.00	30.07%
15B Other Schools	1	\$5,606,900.00	2.49%
15C Public Property	66	\$92,217,000.00	40.98%
15D Church and Charities	24	\$31,969,200.00	14.21%
15E Cemeteries & Graveyards	3	\$497,700.00	0.22%
15F Other Exempt	66	\$27,071,800.00	12.03%
Total	165	\$225,017,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	19.36%
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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 2018 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			
Total 5 Yr Exemptions/Abatements		0	0.00	0.00

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	22,606.50	\$21,000.00	\$0.00	\$0.00	\$0.00	\$1,606.50
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,130,155.56	\$888,733.40	\$2,000.00	\$98,079.83	\$73,354.22	\$67,988.11
Police Officers (Including Superior Officers)	23.00	3.00	3,289,278.22	\$2,014,012.00	\$160,600.00	\$550,832.28	\$397,476.12	\$166,357.82
Fire Fighters (Including Superior Officers)	14.00	23.00	1,683,840.07	\$921,650.00	\$86,610.00	\$263,011.28	\$335,436.90	\$77,131.89
All Other Union Employees not listed above	13.00	0.00	1,034,388.57	\$684,888.66	\$27,500.00	\$204,201.61	\$63,300.57	\$54,497.73
All Other Non-Union Employees not listed above	0.00	2.00	83,967.00	\$78,000.00	\$0.00	\$0.00	\$0.00	\$5,967.00
Totals	58.00	35.00	7,244,235.92	\$4,608,284.06	\$276,710.00	\$1,116,125.00	\$869,567.81	\$373,549.05

Is the Local Government required to comply with NJSA 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	14.00	\$12,462.06	\$174,468.84	18.00	\$9,269.80	\$166,856.40
Parent & Child	5.00	\$18,153.12	\$90,765.60	5.00	\$15,849.23	\$79,246.15
Employee & Spouse (or Partner)	5.00	\$25,695.36	\$128,476.80	6.00	\$21,698.47	\$130,190.82
Family	22.00	\$33,875.82	\$745,268.04	24.00	\$24,260.03	\$582,240.72
Employee Cost Sharing Contribution (enter as negative -)			(\$269,411.47)			(\$246,033.53)
Subtotal	46.00		\$869,567.81	53.00		\$712,500.56
<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	46.00		\$869,567.81	53.00		\$712,500.56

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)?

YES

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
FULLTIME EMPLOYEES OTHER THAN POLICE AND FIRE	7522.80	\$140,186.95	X		
POLICE	7780.18	\$173,223.38	X		
FIRE/EMS	4969.50	\$81,630.55	X		
	*Listed as hours as of 2/1/2019				
Totals	20272.48	\$395,040.88			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year 2020 2021 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$3,040,000.00	\$3,040,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$3,156,915.75	\$3,156,915.75	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$407,042.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$45,700.00			
0			\$0.00	Bonds - Principal	\$485,000.00	\$495,000.00	\$505,000.00	\$1,585,000.00
0			\$0.00	Bonds - Interest	\$58,000.00	\$48,087.50	\$38,087.50	\$50,731.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$995,742.00	\$543,087.50	\$543,087.50	\$1,635,731.25
<u>Municipal Purposes</u>								
Debt Authorized	\$752,494.33	\$0.33	\$752,494.00	Total Principal	\$892,042.00	\$495,000.00	\$505,000.00	\$1,585,000.00
Notes Outstanding	\$1,915,129.00	\$1,131,379.00	\$783,750.00	Total Interest	\$103,700.00	\$48,087.50	\$38,087.50	\$50,731.25
Bonds Outstanding	\$3,070,000.00		\$3,070,000.00	% of Total Current Year Budget	8.32%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$11,934,539.08	\$7,328,295.08	\$4,606,244.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa3			
				Year of Last Rating	2015			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				
Population (2010 census)				8,813				
Per Capita Gross Debt				\$1,354.20				
Per Capita Net Debt				\$522.66				
3 Yr. Average Property Valuation				\$1,203,497,243.00				
Net Debt as % of 3 Year Avg Property Valuation				0.38%				

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)
