



Municipality:	WESTAMPTON	State:	NJ	Zip:	08060
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Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
SANDY		HENLEY	12/31/2023	SHENLEY@WESTAMPTON.COM

Chief Administrative Officer

WENDY		GIBSON	WGIBSON@WESTAMPTON.COM
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Chief Financial Officer

ROBERT		HUDNELL	BHUDNELL@WESTAMPTON.COM
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Municipal Clerk

WENDY	GIBSON	WGIBSON@WESTAMPTON.COM
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Registered Municipal Accountant

TODD		SALER	TSALER@BOWMAN.CPA
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.690	\$8,138,992.39	26.86%	\$1,663.32	Municipal Purpose Tax	ACTUAL	\$8,587,560.29
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$472,407.35	1.56%	\$96.54	Municipal Open Space	ACTUAL	\$475,895.94
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.011	\$11,938,239.00	39.39%	\$2,439.75	Local School District	ESTIMATED	\$12,400,000.00
Regional School District	0.429	\$5,062,695.00	16.71%	\$1,034.64	Regional School District	ESTIMATED	\$5,400,000.00
County Purposes	0.341	\$4,021,966.79	13.27%	\$821.95	County Purposes	ESTIMATED	\$4,300,000.00
County Library	0.030	\$357,626.24	1.18%	\$73.09	County Library	ESTIMATED	\$400,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$312,426.20	1.03%	\$63.85	County Open Space	ESTIMATED	\$350,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.568	\$30,304,352.97	100.00%	\$6,193.14	Total ESTIMATED amount to be raised by taxes		\$31,913,456.23
Total Taxable Valuation as of	October 1, 2022	\$1,189,739,845.00			Revenue Anticipated, Excluding Tax Levy		5,375,567.71
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		13,477,802.92
Current Year Average Residential Assessment		\$241,203.00			Total Non-Municipal Tax Levy		\$23,325,895.94
					Amount to be Raised by Taxes - Before RUT		\$31,428,131.15
					Reserve for Uncollected Taxes (RUT)		\$485,325.08
					Total Amount to be Raised by Taxes		\$31,913,456.23
					% of Tax Collections used to Calculate RUT		98.48%
					If % used exceeds the actual collection % then reference the statutory exception used	40A:4-41c(1) 3 Year Average	
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		30,507,171.95
					Total Tax Levy, CY 2022		30,985,650.84
					% of Taxes Collected, CY 2022		98.46%
					Delinquent Taxes - December 31, 2022		\$265,119.88
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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.40%	\$310,000.00	\$1,685,000.00	\$1,995,000.00	\$1,995,000.00							
08	Local Revenue	9.66%	\$129,662.70	\$1,342,422.34	\$1,472,085.04	\$809,500.00	\$662,585.04						
09	State Aid (without offsetting appropriation)	5.91%	\$38,599.20	\$653,387.00	\$691,986.20	\$691,986.20							
08	Uniform Construction Code Fees	-77.54%	(\$663,873.14)	\$856,123.14	\$192,250.00	\$192,250.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	44.18%	\$105,603.74	\$239,055.50	\$344,659.24	\$344,659.24							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-78.04%	(\$429,379.52)	\$550,216.21	\$120,836.69	\$36,217.69	\$84,619.00						
08	Other Special Items	5.03%	\$52,937.86	\$1,053,016.72	\$1,105,954.58	\$1,105,954.58	\$0.00						
15	Receipts from Delinquent Taxes	-5.27%	(\$11,133.63)	\$211,133.63	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.36%	(\$118,490.12)	\$8,706,050.41	\$8,587,560.29	\$8,587,560.29							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-1.51%	(\$7,304.28)	\$483,200.22	\$475,895.94		\$475,895.94						
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	-3.76%	(\$593,377.19)	\$15,779,605.17	\$15,186,227.98	\$13,963,128.00	\$1,223,099.98	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government		49.41%	\$628,549.98	\$1,272,170.00	\$1,900,719.98	\$738,550.00		\$1,162,169.98						
21	Land-Use Administration		32.50%	\$8,500.00	\$26,151.00	\$34,651.00	\$34,651.00								
22	Uniform Construction Code		11.94%	\$20,500.00	\$171,750.00	\$192,250.00	\$192,250.00								
23	Insurance		13.44%	\$200,820.68	\$1,494,028.31	\$1,694,848.99	\$1,694,848.99								
25	Public Safety		-6.06%	(\$297,864.04)	\$4,915,369.97	\$4,617,505.93	\$4,615,663.00	\$1,842.93							
26	Public Works		11.63%	\$155,525.84	\$1,337,388.16	\$1,492,914.00	\$1,492,914.00	\$0.00							
27	Health and Human Services		0.00%	\$0.00	\$15,400.00	\$15,400.00	\$13,000.00	\$2,400.00							
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		899.70%	\$27,000.00	\$3,001.00	\$30,001.00	\$30,001.00								
31	Utilities and Bulk Purchases		-1.53%	(\$6,500.00)	\$423,500.00	\$417,000.00	\$417,000.00								
32	Landfill / Solid Waste Disposal		-1.75%	(\$6,903.32)	\$394,278.08	\$387,374.76	\$353,000.00	\$34,374.76							
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		7.46%	\$129,403.20	\$1,734,664.97	\$1,864,068.17	\$1,864,068.17								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		14.00%	\$46,979.04	\$335,602.70	\$382,581.74	\$382,581.74								
43	Court and Public Defender		21.42%	\$60,500.00	\$282,400.00	\$342,900.00	\$342,900.00	\$0.00							
44	Capital		-45.20%	(\$56,500.00)	\$125,000.00	\$68,500.00	\$68,500.00		\$0.00						
45	Debt		35.99%	\$320,388.57	\$890,289.43	\$1,210,678.00	\$1,149,748.00		\$60,930.00						
46	Deferred Charges		20.75%	\$8,509.33	\$41,000.00	\$49,509.33	\$49,509.33								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		0.00%	(\$0.03)	\$485,325.11	\$485,325.08	\$485,325.08								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	8.88%	\$1,238,909.25	\$13,947,318.73	\$15,186,227.98	\$13,924,510.31	\$38,617.69	\$1,223,099.98	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	330	\$38,175,500.00	3.22%	15A	Public Schools	5	\$67,654,800.00	26.03%
2	Residential	3,147	\$758,972,002.00	64.09%	15B	Other Schools	2	\$5,881,600.00	2.26%
3A/3B	Farm	60	\$5,357,000.00	0.45%	15C	Public Property	67	\$92,304,200.00	35.51%
4A	Commercial	121	\$177,565,300.00	14.99%	15D	Church and Charities	25	\$32,349,800.00	12.44%
4B	Industrial	24	\$202,494,800.00	17.10%	15E	Cemeteries & Graveyards	3	\$497,700.00	0.19%
4C	Apartments	0	\$0.00	0.00%	15F	Other Exempt	75	\$61,268,070.00	23.57%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$1,695,143.00	0.14%					
Total		3,683	\$1,184,259,745.00	100.00%					
Average Ratio (%), Assessed to True Value		85.55%							
Equalized Valuation, Taxable Properties		\$1,384,289,590.88							
Total # of property tax appeals filed in 2022		County Tax Board	17.00						
		State Tax Court	11.00						
Number of 2022 County Tax Board decisions appealed to Tax Court		6.00							
Number of pending property tax appeals in State Tax Court		11.00							
Amount paid out by municipality for tax appeals in 2022									

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	22,607.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$1,607.00
Supervisory Staff (Department Heads & Managers)	5.00	0.00	708,935.00	\$499,690.00	\$13,000.00	\$75,435.00	\$78,000.00	\$42,810.00
Police Officers (Including Superior Officers)	24.00	1.00	3,877,157.00	\$2,153,562.00	\$173,897.00	\$852,375.00	\$503,000.00	\$194,341.00
Fire Fighters (Including Superior Officers)	21.00	20.00	3,095,510.00	\$1,681,592.00	\$150,000.00	\$696,535.00	\$413,193.00	\$154,190.00
All Other Union Employees not listed above	18.00	0.00	1,433,561.00	\$976,000.00	\$21,000.00	\$162,420.00	\$190,750.00	\$83,391.00
All Other Non-Union Employees not listed above	0.00	4.00	455,070.00	\$227,535.00	\$210,000.00	\$0.00	\$0.00	\$17,535.00
Totals	68.00	30.00	9,592,840.00	\$5,559,379.00	\$567,897.00	\$1,786,765.00	\$1,184,943.00	\$493,874.00

Is the Local Government required to comply with N.J.S.A. 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	18.00	\$15,156.13	\$272,810.34	16.00	\$9,869.16	\$157,906.56
Parent & Child	3.00	\$26,074.40	\$78,223.20	2.00	\$19,976.22	\$39,952.44
Employee & Spouse (or Partner)	7.00	\$31,347.67	\$219,433.69	5.00	\$17,079.02	\$85,395.10
Family	23.00	\$41,989.40	\$965,756.20	23.00	\$39,615.50	\$911,156.50
Employee Cost Sharing Contribution (enter as negative -)			(\$351,280.44)			(\$285,334.20)
Subtotal	51.00		\$1,184,942.99	46.00		\$909,076.40
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	51.00		\$1,184,942.99	46.00		\$909,076.40

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

NO

Is prescription drug coverage provided by the SHBP (Yes or 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	6772.52	\$122,381.62	X		
POLICE	4906.95	\$98,122.64	X		
FIRE/EMS	4639.00	\$75,569.37	X		
Totals	16318.47	\$296,073.63			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				2024		2025		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$23,213,000.00	\$23,213,000.00	\$0.00	Utility Fund - Principal									
Regional School Debt	\$7,314,618.63	\$7,314,618.63	\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal									
				Bond Anticipation Notes - Interest									
				Bonds - Principal	\$920,000.00	\$960,000.00	\$625,000.00	\$4,169,000.00					
				Bonds - Interest	\$290,678.00	\$220,637.50	\$194,000.00	\$589,000.00					
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$1,210,678.00	\$1,180,637.50	\$819,000.00	\$4,758,000.00					
				Total Principal	\$920,000.00	\$960,000.00	\$625,000.00	\$4,169,000.00					
				Total Interest	\$290,678.00	\$220,637.50	\$194,000.00	\$589,000.00					
				% of Total Current Year Budget	7.97%								
				Description		Debt Not Listed Above							
				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		2022							
				Mark "X" if Municipality has no bond rating									

[illegible]

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)
