



<b>MUNICIPALITY:</b>	0337 Westampton Township - County of Burlington	▼	Adopted	▼
----------------------	---	---	---------	---

<b>Website:</b>	WWW.WESTAMPTONNJ.GOV
-----------------	----------------------

<b>Mailing Address:</b>	710 RANCOCAS ROAD
-------------------------	-------------------

**Mayor**

**Chief Administrative Officer**

**Chief Financial Officer**

**Municipal Clerk**

Registered Municipal Accountant

## Governing Body Members

[illegible]



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.663	\$7,820,529.69	26.82%	\$1,614.49	Municipal Purpose Tax	ACTUAL	\$8,138,992.39
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$472,153.21	1.62%	\$97.47	Municipal Open Space	ESTIMATED	\$472,407.35
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	0.944	\$11,135,293.00	38.19%	\$2,298.79	Local School District	ESTIMATED	\$11,500,000.00
Regional School District	0.412	\$4,856,178.00	16.65%	\$1,002.52	Regional School District	ESTIMATED	\$5,200,000.00
County Purposes	0.360	\$4,247,289.23	14.57%	\$876.82	County Purposes	ESTIMATED	\$4,400,000.00
County Library	0.032	\$377,394.03	1.29%	\$77.91	County Library	ESTIMATED	\$420,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$249,323.55	0.86%	\$51.47	County Open Space	ESTIMATED	\$350,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		

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	-7.45%	(\$135,700.00)	\$1,820,700.00	\$1,685,000.00	\$1,685,000.00							
08	Local Revenue	6.74%	\$64,383.22	\$955,079.86	\$1,019,463.08	\$766,500.00	\$252,963.08						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$653,387.00	\$653,387.00	\$653,387.00							
08	Uniform Construction Code Fees	-33.10%	(\$118,389.00)	\$357,639.00	\$239,250.00	\$239,250.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.77%	\$2,294.96	\$298,307.74	\$300,602.70	\$300,602.70							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-77.43%	(\$420,388.12)	\$542,893.03	\$122,504.91	\$37,685.91	\$84,819.00						
08	Other Special Items	-1.50%	(\$12,859.76)	\$854,859.76	\$842,000.00	\$842,000.00	\$0.00						
15	Receipts from Delinquent Taxes	-23.79%	(\$62,443.18)	\$262,443.18	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.29%	(\$23,577.38)	\$8,162,569.77	\$8,138,992.39	\$8,138,992.39							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.35%	(\$1,666.16)	\$474,073.51	\$472,407.35		\$472,407.35						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$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	-4.93%	(\$708,345.42)	\$14,381,952.85	\$13,673,607.43	\$12,863,418.00	\$810,189.43	\$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			28.39%	\$341,062.88	\$1,201,296.55	\$1,542,359.43	\$737,670.00		\$804,689.43						
21 Land-Use Administration			94.03%	\$10,250.00	\$10,901.00	\$21,151.00	\$21,151.00								
22 Uniform Construction Code			-25.95%	(\$59,500.00)	\$229,250.00	\$169,750.00	\$169,750.00								
23 Insurance			13.02%	\$171,852.00	\$1,320,176.31	\$1,492,028.31	\$1,492,028.31								
25 Public Safety			-0.25%	(\$11,729.96)	\$4,669,376.79	\$4,657,646.83	\$4,656,239.00	\$1,407.83							
26 Public Works			9.96%	\$128,464.54	\$1,290,435.46	\$1,418,900.00	\$1,418,900.00	\$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			0.00%	\$0.00	\$3,001.00	\$3,001.00	\$3,001.00								
31 Utilities and Bulk Purchases			-0.71%	(\$2,500.00)	\$352,000.00	\$349,500.00	\$349,500.00								
32 Landfill / Solid Waste Disposal			-0.51%	(\$1,906.86)	\$374,184.94	\$372,278.08	\$336,000.00	\$36,278.08							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			4.40%	\$73,153.52	\$1,661,511.45	\$1,734,664.97	\$1,734,664.97								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			12.50%	\$37,294.96	\$298,307.74	\$335,602.70	\$335,602.70								
43 Court and Public Defender			34.48%	\$95,600.00	\$277,300.00	\$372,900.00	\$372,900.00	\$0.00							
44 Capital			-84.71%	(\$423,784.84)	\$500,284.84	\$76,500.00	\$76,500.00		\$0.00						
45 Debt			-34.72%	(\$311,417.95)	\$897,017.95	\$585,600.00	\$580,100.00		\$5,500.00						
46 Deferred Charges			-26.70%	(\$14,933.00)	\$55,933.00	\$41,000.00	\$41,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-2.92%	(\$14,592.77)	\$499,917.88	\$485,325.11	\$485,325.11								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	0.13%	\$17,312.52	\$13,656,294.91	\$13,673,607.43	\$12,823,332.09	\$40,085.91	\$810,189.43	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$25,557,400.00	2.15%
2 Residential	3,155	\$768,105,500.00	64.49%
3A/3B Farm	60	\$5,400,300.00	0.45%
4A Commercial	120	\$187,649,000.00	15.76%
4B Industrial	24	\$202,494,800.00	17.00%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,811,384.00	0.15%
Total	3,462	\$1,191,018,384.00	100.00%

Average Ratio (%), Assessed to True Value	94.00%
Equalized Valuation, Taxable Properties	\$1,267,040,834.04

Total # of property tax appeals filed in 2021	County Tax Board	12.00
	State Tax Court	17.00
Number of 2021 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		20.00

Amount paid out by municipality for tax appeals in 2021	\$18,191.69
---	-------------

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$67,654,800.00	26.36%
15B Other Schools	1	\$5,606,900.00	2.18%
15C Public Property	65	\$92,199,400.00	35.92%
15D Church and Charities	23	\$31,013,600.00	12.08%
15E Cemeteries & Graveyards	3	\$497,700.00	0.19%
15F Other Exempt	71	\$59,710,072.00	23.26%
Total	168	\$256,682,472.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	21.55%
--	--------

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 2021 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		5.00	22,607.00	\$21,000.00				\$1,607.00
Supervisory Staff (Department Heads & Managers)	4.00	1.00	638,974.00	\$449,583.00	\$12,000.00	\$71,843.00	\$70,000.00	\$35,558.00
Police Officers (Including Superior Officers)	25.00	1.00	3,878,350.00	\$2,389,010.00	\$133,250.00	\$811,786.00	\$350,000.00	\$194,304.00
Fire Fighters (Including Superior Officers)	20.00	26.00	3,109,181.00	\$1,863,489.00	\$133,250.00	\$633,214.00	\$312,500.00	\$166,728.00
All Other Union Employees not listed above	16.00	0.00	1,346,065.40	\$924,075.00	\$19,000.00	\$147,667.00	\$176,576.40	\$78,747.00
All Other Non-Union Employees not listed above	0.00	5.00	243,788.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$18,788.00
Totals	65.00	38.00	9,238,965.40	\$5,872,157.00	\$297,500.00	\$1,664,510.00	\$909,076.40	\$495,732.00

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	16.00	\$9,869.16	\$157,906.56	17.00	\$12,507.16	\$212,621.72
Parent & Child	2.00	\$19,976.22	\$39,952.44	6.00	\$21,132.96	\$126,797.76
Employee & Spouse (or Partner)	5.00	\$17,079.02	\$85,395.10	7.00	\$26,024.57	\$182,171.99
Family	23.00	\$39,615.50	\$911,156.50	18.00	\$33,771.89	\$607,894.02
Employee Cost Sharing Contribution (enter as negative - )			(\$285,334.20)			(\$288,156.49)
Subtotal	46.00		\$909,076.40	48.00		\$841,329.00
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - 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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	46.00		\$909,076.40	48.00		\$841,329.00

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)?

YES

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2023 Budget	2024 Budget	All Additional Future Years' Budgets
Deductions										
Net Debt										
Local School Debt	\$23,648,607.00	\$23,648,607.00	\$0.00	Utility Fund - Principal						
Regional School Debt	\$7,868,856.48	\$7,868,856.48	\$0.00	Utility Fund - Interest						
				Bond Anticipation Notes - Principal						
				Bond Anticipation Notes - Interest	\$42,700.00					
				Bonds - Principal	\$515,000.00	\$530,000.00	\$540,000.00			
				Bonds - Interest	\$27,900.00	\$17,106.25	\$5,737.50			
				Loans & Other Debt - Principal						
				Loans & Other Debt - Interest						
				Total	\$585,600.00	\$547,106.25	\$545,737.50	\$0.00		
				Total Principal	\$515,000.00	\$530,000.00	\$540,000.00	\$0.00		
				Total Interest	\$70,600.00	\$17,106.25	\$5,737.50	\$0.00		
				% of Total Current Year Budget	4.28%					
				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	2015					
				Mark "X" if Municipality has no bond rating						

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

[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)
