# State of New Jersey Local Government Services

Year:	2023	<b>Municipal User</b>	Friendly B	udg	et				
MUNICIPALITY:	0823 Woodbury Heights	Borough - County of Gloucester		•				Adopted	•
Municode:			Filename:	0823	fba	202	23.xls	m	
	Website:	bwhnj.com		-					
	Phone Number:	·	856-848-2832						
	<b>Mailing Address:</b>		500 Elm Avenue						
		Municipality	: Woodbury Heights	St	ate:	NJ	Zip:	08097	
	Mayor	,	7 - 0 - 1						
First Name	Middle Name	Last Name	Term Expires	Busine	ess En	nail			
William	С	Packer	12/31/2026	wpacker	@bwhr	nj.com			
	<b>Chief Administr</b>	ative Officer	•						
Vikki		Holmstrom		vikki@bv	whnj.co	m			
	Chief Financial	Officer	_						
Vikki		Holmstrom	1	vikki@b	whnj.c	<u>om</u>			
	Municipal Clerk		_						
Shannon	Marie	Elton	1	rmc@bw	/hnj.coi	m			
	Registered Mun	icipal Accountant	_						
Michael	J	Welding		mweldin	g@bov	vman.c	ра		
	Governing Body	y Members	_						
First Name	Middle Name	Last Name	Term Expires	Busine	ess En	nail			
Collin		Aregood	12/31/2023	caregood	d@bwh	nj.com	1		
Joseph		Getsinger	12/31/2024	jgetsinge	r@bwl	hnj.con	n		
Robert		Morison	12/31/2025	rmorison	n@bwh	nj.com			
Jeffrey		Pitzo	12/31/2023	jpitzo@b	whnj.c	om			
Harold	A	Pye, Jr.	12/31/2024	hpye@b	whnj.co	om			
Cara		Witasick	12/31/2025	cwitasick	@bwh	nj.com	ı		

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		entities levying prope			Current Year 2023 Bu		
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	<b>Total Levy</b>	<b>Taxpayer Impact</b>			
Municipal Purpose Tax	1.291	\$3,225,850.83	27.47%	\$2,307.47	Municipal Purpose Tax	ACTUAL	\$3,300,317.5
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.229	\$3,068,005.00	26.12%	\$2,196.65	Local School District	ESTIMATED	\$3,170,966.0
Regional School District	1.409	\$3,519,697.00	29.97%	\$2,518.37	Regional School District	ESTIMATED	\$3,567,296.0
County Purposes	0.684	\$1,713,448.33	14.59%	\$1,222.55	County Purposes	ESTIMATED	\$1,678,012.0
County Library	0.047	\$116,491.80	0.99%	\$84.01	County Library	ESTIMATED	\$118,367.0
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$101,487.93	0.86%	\$73.28	County Open Space	ESTIMATED	\$103,121.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	4.701	\$11,744,980.89	100.00%	\$8,402.32	Total ESTIMATED amount to be raised by ta	xes	\$11,938,079.5
To be used to calculate the current year tax rat	4-1					_	, ,
•	· _	\$178 73 <i>4</i> 7 <i>4</i>			Budget Appropriations, before Reserve for Un	ncollected Taxes	4,542,953.1
•	· _	\$178,734.74			Total Non-Municipal Tax Levy	acollected Taxes	4,542,953.11 \$8,637,762.0
•	ssessment		Compositors		Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	ncollected Taxes	1,541,087.59 4,542,953.11 \$8,637,762.00 \$11,639,627.5
•	ssessment	\$178,734.74 Year to Current Year	Comparison_		Total Non-Municipal Tax Levy  Amount to be Raised by Taxes - Before RUT  Reserve for Uncollected Taxes (RUT)	ncollected Taxes	4,542,953.11 \$8,637,762.00 \$11,639,627.54 \$298,451.99
•	Prior Y	ear to Current Year (			Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	ncollected Taxes	4,542,953.1. \$8,637,762.00 \$11,639,627.54
Current Year Average Residential As	Prior Y  Comparison	ear to Current Year ( n - Municipal Purpose	s Tax Rate		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	ncollected Taxes	4,542,953.1. \$8,637,762.00 \$11,639,627.5. \$298,451.9 \$11,938,079.5.
•	Prior Year	ear to Current Year (	s Tax Rate % Change (+/-)	]	Total Non-Municipal Tax Levy  Amount to be Raised by Taxes - Before RUT  Reserve for Uncollected Taxes (RUT)	ncollected Taxes	4,542,953.1. \$8,637,762.00 \$11,639,627.5. \$298,451.9 \$11,938,079.5.
•	Prior Y  Comparison	ear to Current Year ( n - Municipal Purpose	s Tax Rate	]	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		4,542,953.1. \$8,637,762.00 \$11,639,627.5. \$298,451.9 \$11,938,079.5.
•	Prior Year	ear to Current Year ( n - Municipal Purpose	s Tax Rate % Change (+/-)	]	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		4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5
•	Prior Y  Comparison Prior Year  1.291	ear to Current Year ( n - Municipal Purpose	s Tax Rate % Change (+/-) -100.00%	]	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		4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5
•	Prior Y  Comparison Prior Year 1.291  Comparison	ear to Current Year of a Municipal Purpose Current Year  1 - Municipal Purpose	s Tax Rate % Change (+/-) -100.00% s Tax Levy	\$ Change (+/-)	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		4,542,953.1. \$8,637,762.00 \$11,639,627.5. \$298,451.9 \$11,938,079.5.
•	Prior Y  Comparison Prior Year 1.291  Comparison Prior Year	Tear to Current Year of the American American Purpose  Current Year  1 - Municipal Purpose  Current Year	s Tax Rate % Change (+/-) -100.00% s Tax Levy % Change (+/-)	\$ Change (+/-) \$74.466.70	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 % ther reference the statutory exception used	-	4,542,953.1. \$8,637,762.00 \$11,639,627.5 \$298,451.9
•	Prior Y  Comparison Prior Year 1.291  Comparison	ear to Current Year of a Municipal Purpose Current Year  1 - Municipal Purpose	s Tax Rate % Change (+/-) -100.00% s Tax Levy		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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye	-	4,542,953.1. \$8,637,762.00 \$11,639,627.5. \$298,451.90 \$11,938,079.5.
Current Year Average Residential Ass	Prior Year  1.291  Comparison Prior Year  1.291  Somparison Prior Year  \$3,225,850.83	Current Year  Current Year  Current Year  1 - Municipal Purpose  Current Year  \$3,300,317.53	s Tax Rate % Change (+/-) -100.00% s Tax Levy % Change (+/-) 2.31%	\$74,466.70	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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2022	-	4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5 97.50
Current Year Average Residential Ass	Prior Year  1.291  Comparison  Prior Year  \$3,225,850.83	Tear to Current Year of the American American Purpose  Current Year  1 - Municipal Purpose  Current Year	s Tax Rate % Change (+/-) -100.00% s Tax Levy % Change (+/-) 2.31% Γax Payment (Mun	\$74,466.70 nicipal Purposes Onl	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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	-	4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5
Current Year Average Residential Ass	Prior Year  Samparison  Prior Year  1.291  Comparison  Prior Year  \$3,225,850.83  Comparison - Impact	Current Year  Current Year  Current Year  1 - Municipal Purpose  Current Year  \$3,300,317.53  t on Avg. Residential  Current Year	s Tax Rate % Change (+/-) -100.00%  s Tax Levy % Change (+/-) 2.31%  Tax Payment (Mun % Change (+/-)	\$74,466.70 hicipal Purposes Onl \$ Change (+/-)	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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2022	-	4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5 97.50
Current Year Average Residential Ass	Prior Year  1.291  Comparison  Prior Year  \$3,225,850.83	rear to Current Year  n - Municipal Purpose Current Year  1 - Municipal Purpose Current Year \$3,300,317.53	s Tax Rate % Change (+/-) -100.00% s Tax Levy % Change (+/-) 2.31% Γax Payment (Mun	\$74,466.70 hicipal Purposes Onl \$ Change (+/-)	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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022 % of Taxes Collected, CY 2022	-	4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5 97.50 11,620,379. 11,785,714.9 98.60
Current Year Average Residential Ass	Prior Year  Samparison  Prior Year  1.291  Comparison  Prior Year  \$3,225,850.83  Comparison - Impact	Current Year  Current Year  Current Year  1 - Municipal Purpose  Current Year  \$3,300,317.53  t on Avg. Residential  Current Year	s Tax Rate % Change (+/-) -100.00%  s Tax Levy % Change (+/-) 2.31%  Tax Payment (Mun % Change (+/-)	\$74,466.70 hicipal Purposes Onl \$ Change (+/-)	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 % ther reference the statutory exception used  Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022	-	4,542,953.1 \$8,637,762.0 \$11,639,627.5 \$298,451.9 \$11,938,079.5 97.50 11,620,379. 11,785,714.

#### 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 & Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	1.31%	\$10,000.00	\$765,000.00	\$775,000.00	\$515,000.00			\$260,000.00				
08	Local Revenue	-6.58%	(\$120,680.03)	\$1,833,080.03	\$1,712,400.00	\$97,400.00			\$1,615,000.00				
09	State Aid (without offsetting appropriation)	8.18%	\$24,042.86	\$293,775.00	\$317,817.86	\$317,817.86							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-16.50%	(\$25,401.98)	\$153,943.98	\$128,542.00	\$128,542.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	1.57%	\$651.16	\$41,438.97	\$42,090.13	\$42,090.13							
08	Other Special Items	#DIV/0!	\$310,237.60		\$310,237.60	\$310,237.60							
15	Receipts from Delinquent Taxes	22.52%	\$23,892.74	\$106,107.26	\$130,000.00	\$130,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.36%	(\$45,351.96)	\$3,345,669.49	\$3,300,317.53	\$3,300,317.53							
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	2.71%	\$177,390.39	\$6,539,014.73	\$6,716,405.12	\$4,841,405.12	\$0.00	\$0.00	\$1,875,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

USEK.	FRIENDLY BUDGET SEC			IATIONS SUP	WIWIAKI (ALL	OI EKATING F	UNDS)		1		1F 1					
FCOA			Positions Part-Time		\$ 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 & Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	7.00	6.16%	\$35,300.00	\$572,600.00	\$607,900.00	\$486,500.00				\$121,400.00				
21	Land-Use Administration			0.00%	\$0.00	\$15,200.00	\$15,200.00	\$15,200.00								
22	Uniform Construction Code			-2.44%	(\$100.00)	\$4,100.00	\$4,000.00	\$4,000.00								
23	Insurance			-0.88%	(\$5,500.00)	\$624,500.00	\$619,000.00	\$619,000.00								
25	Public Safety	7.00	11.00	38.71%	\$355,469.49	\$918,352.81	\$1,273,822.30	\$1,163,250.00	\$30,572.30			\$80,000.00				
26	Public Works	5.00		1.56%	\$14,379.67	\$923,088.16	\$937,467.83	\$405,800.00	\$12,267.83			\$519,400.00				
27	Health and Human Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
28	Parks and Recreation			27.78%	\$5,000.00	\$18,000.00	\$23,000.00	\$23,000.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.94%	\$16,900.00	\$873,000.00	\$889,900.00	\$139,200.00				\$750,700.00				
32	Landfill / Solid Waste Disposal			-2.88%	(\$3,500.00)	\$121,500.00	\$118,000.00	\$118,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-0.06%	(\$251.00)	\$433,212.00	\$432,961.00	\$407,711.00				\$25,250.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-0.40%	(\$1,868.00)	\$463,610.00	\$461,742.00	\$461,742.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			-10.83%	(\$13,000.00)	\$120,000.00	\$107,000.00	\$107,000.00								
45	Debt			11.22%	\$90,585.00	\$807,375.00	\$897,960.00	\$519,710.00				\$378,250.00				
46	Deferred Charges			-40.00%	(\$20,000.00)	\$50,000.00	\$30,000.00	\$30,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			22.24%	\$54,300.16	\$244,151.83	\$298,451.99	\$298,451.99								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	16.00	18.00	8.53%	\$527,715.32	\$6,188,689.80	\$6,716,405.12	\$4,798,564.99	\$42,840.13	\$0.00	\$0.00	\$1,875,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

_			SIRCCIONN		
Revenues at Risk	redicing appropriation	Str.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NONE		

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

<u>ents - Taxable Prope</u>	erties (October 1, 2022 Valu	<u>e)</u>	Property Tax Asses	Property Tax Assessments - Exempt Properties (October 1, 2022 Value)						
# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total				
105	\$5,274,900.00	2.09%	15A Public Schools	4	\$27,389,600.00	54.10%				
1,066	\$190,664,100.00	75.58%	15B Other Schools	0	\$0.00	0.00%				
0	\$0.00	0.00%	15C Public Property	52	\$8,406,300.00	16.60%				
89	\$48,359,100.00	19.17%	15D Church and Charities	7	\$10,533,200.00	20.80%				
11	\$6,776,100.00	2.69%	15E Cemeteries & Graveyards	0	\$0.00	0.00%				
1	\$300,000.00	0.12%	15F Other Exempt	18	\$4,300,200.00	8.49%				
2	\$344,500.00	0.14%		•						
1	\$561,857.00	0.22%								
1,275	\$252,280,557.00	100.00%	Total	81	\$50,629,300.00	100.00%				
				·						
alue	79.53%									
3	\$317,214,330.44		Percentage of Exempt vs.							
			11	20.07%						
d in 2022	County Tax Board	3.00	l i i i i i i i i i i i i i i i i i i i	20.0770						
	State Tax Court	1.00								
sions appealed to Ta	x Court	0.00								
in State Tax Court		1.00								
appeals in 2022		\$0.00								
11										
1	# of Parcels  105 1,066 0 89 11 1 2 1,275 lue	# of Parcels	# of Parcels	# of Parcels	# of Parcels	# of Parcels				

	Prior Budget Year's Payn	ents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate
G	Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I	Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J	Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K	New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L	New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N	Multiple Dwelling Exemption		\$0.00	\$0.00	\$0.00
О	Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

#### USER FRIENDLY BUDGET SECTION

**Long Term Tax Exemptions** 

Prior	r Budget Year's	s Payments in Lie	u of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILO	Γ) - Long Term Ta	x Exemptions				Exemptions	Prior Budget	Year's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax E	xemptions	
Proje Nan	ect	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
NON			8									]					1			
																	4			
																				4
																	1			+
																	1			
																				4
								1									4			4
																	+			+
																	4			4
																				+
																	+			+
																	4			4
																	4			4
																	+			
																	1			
										•				•						
Total Long Term	Exemptions - Co	olumn Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	s - Column Total	\$0.00		\$0.00
Mark "X" if Gr	and Total															Total Long Term Exemption	ons - GRAND TOTAL	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Sheet UFB-6C

## USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# 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	7.00	24,232.81	\$22,022.00	\$0.00	\$526.13	\$0.00	\$1,684.68
Supervisory Staff (Department Heads & Managers)	3.00	0.00	505,051.98	\$340,013.00	\$21,699.02	\$56,672.43	\$58,996.56	\$27,670.97
Police Officers (Including Superior Officers)	5.00	2.00	431,753.99	\$211,187.15	\$81,850.00	\$38,552.21	\$77,747.28	\$22,417.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	6.00	7.00	741,628.47	\$419,882.44	\$79,033.40	\$62,713.97	\$141,831.60	\$38,167.06
All Other Non-Union Employees not listed above	0.00	2.00	6,028.40	\$5,600.00	\$0.00	\$0.00	\$0.00	\$428.40
Totals	14.00	18.00	1,708,695.65	\$998,704.59	\$182,582.42	\$158,464.74	\$278,575.44	\$90,368.45

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 - HEALTH BENEFITS**

		Current Year				
	Current Year # of	<b>Annual Cost</b>		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	<b>Total Current</b>		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$14,214.00	\$56,856.00			\$0.00
Parent & Child	1.00	\$24,852.00	\$24,852.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$28,584.00	\$28,584.00			\$0.00
Family	7.00	\$38,621.14	\$270,347.98			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$83,520.00)			
Subtotal	13.00		\$297,119.98	0.00		\$0.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$17,232.00	\$68,928.00	4	\$14,935.47	\$59,741.88
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	4.00		\$68,928.00	4.00		\$59,741.88
GRAND TOTAL	17.00		\$366,047.98	4.00		\$59,741.88

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)

	1 0 5	(check applicable ite					
	Gross Days of	-	Approved		Individual		
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment		
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement		
Police Chief	79.20				Х		
Borough Clerk	18.40			Х			
CMFO/CTC/QPA	43.33	\$26,347.75		X			
Director of Public Works	0.00	\$0.00		x			
PBA 122	222.47	\$70,496.01	X				
AFSCME Local 3858A	95.81	\$21,852.16	x				
Tot	als 459.21	\$161,270.98					
101	.aiə 409.21	\$101,270.98					
Total Funds Reserv	ed as of end of 2022						
	Appropriated in 2023						

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

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,817,516.00	\$1,817,516.00	\$0.00	Utility Fund - Principal	\$235,000.00	\$240,000.00	\$250,000.00	\$3,920,000.00
Regional School Debt	\$895,728.22	\$895,728.22	\$0.00	Utility Fund - Interest	\$143,250.00	\$108,200.00	\$104,800.00	\$642,462.00
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$34,950.00			
Water & Sewer	\$4,645,000.00	\$4,645,000.00	\$0.00	Bonds - Principal	\$430,000.00	\$44,000.00	\$280,000.00	\$1,200,000.00
			\$0.00	Bonds - Interest	\$54,760.00	\$42,857.00	\$30,757.00	\$64,944.00
			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	_				
				Total	\$897,960.00	\$435,057.00	\$665,557.00	\$5,827,406.00
Municipal Purposes				_				
Debt Authorized (BNI)	\$0.00	\$0.00	\$0.00	Total Principal	\$665,000.00	\$284,000.00	\$530,000.00	\$5,120,000.00
Notes Outstanding	\$792,500.00	\$0.00	\$792,500.00	Total Interest	\$232,960.00	\$151,057.00	\$135,557.00	\$707,406.00
Bonds Outstanding	\$2,350,000.00	\$0.00	\$2,350,000.00	% of Total Current Year Budget	13.37%			
Loans and Other Debt	\$0.00	\$0.00	\$0.00			•		
				Description		Debt Not Li	sted Above	
Total (Current Year)	\$10,500,744.22	\$7,358,244.22	\$3,142,500.00	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
				Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)	3,055			Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$3,437.23			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,028.64			Rating	A2	AA		
				Year of Last Rating	2016	2019		
3 Year Average Property Valuation	n	\$285,004,877.33				_ 5 _ 5		
	=	, , , , , , , , , , , , ,		  Mark "X" if Municipality has n	o hand rating			
Net Debt as % of 3 Year Average I	Property Valuation	1.10%		Invitation A in triumcipality has h	io bonu raung			
The Deut as 70 of 3 Teal Average I	=	1.1070		Sheet UFB-10				
				Sheet Orb-10				

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

Lead or Recipient Agency	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 Received/Paid
Lead	Municipality	South Harrison Township	Revenue Administration	Tax Collection / Assessment	Tax Collector	4/1/2019	3/31/2026	\$24,598.00
Lead	Municipality	South Harrison Township	Financial Administration	Accounting / Finance	CFO Services	4/1/2019	3/31/2026	\$26,944.00
Lead	School District	Gateway Regional High School	Police	Police	SRO III Officers	7/1/2022	6/30/2023	\$77,000.00
Recipient	Municipality	Mantua Township	Court	Court and Public Defender	Regional Court Services	1/1/2022	12/31/2024	\$113,200.00
Lead	Municipality	Borough of Wenonah	Water/Sewer	Sewer Utility	Housing of Sewer Jet Truck for Jetting Ser	1/1/2022	12/31/2026	\$0.00
Recipient	Municipality	West Deptford Township	Public Works	Recycling	Recycling Coordinator Servies for Equipm	1/1/2023	12/31/2023	\$0.00
Recipient	County	Gloucester County	Fire Official	Fire	Fire Official Services - accepts LEA fees	7/1/2022	n/a	\$0.00
Recipient	Municipality	Logan Township	Public Works	Landfill / Solid Waste Disposal	Trash and Recycling Hauling Services	2/1/2022	12/31/2025	\$161,000.00
Recipient	County	Gloucester County	EMS	EMS / Dispatch	EMS Services - no charge	3/1/2018	2/28/2028	\$0.00
Recipient	Municipality	West Deptford Township	Construction	Uniform Construction Code	Construction Office Services	1/1/2021	12/31/2023	\$55,000.00
Recipient	Municipality	City of Woodbury	Zoning	Other (Please Explain in Notes)	Code Enforcement	1/1/2021	12/31/2023	\$10,000.00
Recipient	County	Gloucester County	Tax Assessor	Tax Collection / Assessment	Tax Assessment Services	1/1/2012	n/a	\$0.00
Recipient	Municipality	Borough of Magnolia	Public Works	Public Works	vehicle repairs	01/01/23	12/31/2023	TBD on work
	Amount Received Page Total							\$128,542.00
	Amount Paid Page Total							\$339,200.00
	Page Total							\$467,742.00

### 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
	Amount Received Total							\$128,542.00
	Amount Paid Total							\$339,200.00
	Total							\$467,742.00

# USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

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

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

Police salaries are calculated with an anticipated shared service agreement being entered into in July 2023. Accrued leave payout is included in the overtime and compensation