



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.169	\$434,614.61	6.27%	\$325.33	Municipal Purpose Tax	ACTUAL	\$432,034.35
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$51,148.88	0.74%	\$38.50	Municipal Open Space	ACTUAL	\$51,131.96
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	1.240	\$3,172,335.00	45.74%	\$2,387.00	Local School District	ESTIMATED	\$3,267,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.261	\$3,222,886.51	46.47%	\$2,427.43	County Purposes		
County Library			0.00%	\$0.00	County Library	ESTIMATED	\$3,319,600.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$54,099.16	0.78%	\$42.35	County Open Space	ESTIMATED	\$54,100.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.712</b>	<b>\$6,935,084.16</b>	<b>100.00%</b>	<b>\$5,220.60</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$7,123,866.31</b>
Total Taxable Valuation as of October 1, 2020 <u>\$255,659,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,536,292.60</u>		
Current Year Average Residential Assessment <u>\$192,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,727,540.27</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$6,691,831.96</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$6,883,079.63</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$240,786.68</u>		
0.169	0.169	0.00%			Total Amount to be Raised by Taxes <u>\$7,123,866.31</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>96.62%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$434,614.61	\$432,034.35	-0.59%	(\$2,580.26)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2020 <u>6,714,603.76</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>6,949,104.27</u>		
\$325.33	\$325.33	0.00%	\$0.00		% of Taxes Collected, CY 2020 <u>96.63%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$230,363.54</u>		

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	Utility	Utility	Utility	Utility
08	Surplus	-29.86%	(\$234,387.00)	\$785,000.00	\$550,613.00	\$550,613.00							
08	Local Revenue	-6.85%	(\$6,408.15)	\$93,483.15	\$87,075.00	\$43,075.00			\$44,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$230,610.00	\$230,610.00	\$230,610.00							
08	Uniform Construction Code Fees	-23.17%	(\$36,185.00)	\$156,185.00	\$120,000.00	\$120,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-85.71%	(\$113,952.08)	\$132,946.68	\$18,994.60	\$18,994.60							
08	Other Special Items	-30.56%	(\$208,196.64)	\$681,196.64	\$473,000.00	\$473,000.00							
15	Receipts from Delinquent Taxes	-39.40%	(\$65,008.87)	\$165,008.87	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	6.33%	\$25,713.59	\$406,320.76	\$432,034.35	\$432,034.35							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.03%	(\$16.92)	\$51,148.88	\$51,131.96		\$51,131.96						
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!	\$55,600.00		\$55,600.00				\$55,600.00				
	Total	-21.57%	(\$582,841.07)	\$2,701,899.98	\$2,119,058.91	\$1,968,326.95	\$51,131.96	\$0.00	\$99,600.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	8.00	14.65%	\$39,577.00	\$270,110.00	\$309,687.00	\$274,687.00			\$35,000.00					
21	Land-Use Administration			-23.05%	(\$5,655.00)	\$24,535.00	\$18,880.00	\$18,880.00								
22	Uniform Construction Code		6.00	1.74%	\$2,718.00	\$156,500.00	\$159,218.00	\$159,218.00								
23	Insurance			6.29%	\$4,200.00	\$66,800.00	\$71,000.00	\$71,000.00								
25	Public Safety		3.00	-1.13%	(\$1,748.00)	\$154,365.00	\$152,617.00	\$152,617.00								
26	Public Works	1.00	2.00	29.74%	\$38,050.00	\$127,950.00	\$166,000.00	\$166,000.00								
27	Health and Human Services		1.00	0.48%	\$4.00	\$825.00	\$829.00	\$829.00								
28	Parks and Recreation			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
29	Education (including Library)			0.00%	\$0.00	\$150.00	\$150.00	\$150.00								
30	Unclassified			-67.40%	(\$151,184.33)	\$224,295.56	\$73,111.23	\$21,979.27	\$51,131.96							
31	Utilities and Bulk Purchases			-4.48%	(\$3,000.00)	\$67,000.00	\$64,000.00	\$64,000.00								
32	Landfill / Solid Waste Disposal			4.83%	\$6,400.00	\$132,500.00	\$138,900.00	\$138,900.00								
35	Contingency			-100.00%	(\$100.00)	\$100.00	\$0.00									
36	Statutory Expenditures			0.72%	\$426.00	\$58,901.00	\$59,327.00	\$59,327.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-2.71%	(\$5,147.00)	\$190,000.00	\$184,853.00	\$184,853.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital			29.33%	\$95,600.00	\$326,000.00	\$421,600.00	\$357,000.00			\$64,600.00					
45	Debt			-100.00%	(\$246,000.00)	\$246,000.00	\$0.00									
46	Deferred Charges			-83.65%	(\$284,400.00)	\$340,000.00	\$55,600.00	\$55,600.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			21.41%	\$42,463.84	\$198,322.84	\$240,786.68	\$240,786.68								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	<b>Total</b>	<b>2.00</b>	<b>20.00</b>	<b>-18.08%</b>	<b>(\$467,795.49)</b>	<b>\$2,586,854.40</b>	<b>\$2,119,058.91</b>	<b>\$1,968,326.95</b>	<b>\$0.00</b>	<b>\$51,131.96</b>	<b>\$0.00</b>	<b>\$99,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None Noted		

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

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	196	\$17,031,600.00	6.66%	15A Public Schools	1	\$7,203,200.00	3.79%	
2 Residential	640	\$123,196,200.00	48.19%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	455	\$24,169,900.00	9.45%	15C Public Property	51	\$33,831,500.00	17.80%	
4A Commercial	31	\$10,823,300.00	4.23%	15D Church and Charities	6	\$5,500,300.00	2.89%	
4B Industrial	22	\$80,438,800.00	31.46%	15E Cemeteries & Graveyards	7	\$201,200.00	0.11%	
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	14	\$143,302,200.00	75.41%	
5A/5B Railroad	3	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$0.00	0.00%					
<b>Total</b>	<b>1,348</b>	<b>\$255,659,800.00</b>	<b>100.00%</b>	<b>Total</b>	<b>79</b>	<b>\$190,038,400.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		98.55%		Percentage of Exempt vs. Non-Exempt Properties				74.33%
Equalized Valuation, Taxable Properties		\$259,421,410.45						
Total # of property tax appeals filed in 2020		County Tax Board				10.00		
		State Tax Court				0.00		
Number of 2020 County Tax Board decisions appealed to Tax Court						0.00		
Number of pending property tax appeals in State Tax Court						0.00		
Amount paid out by municipality for tax appeals in 2020						\$0.00		

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 2020 Total Tax Rate
G Commercial/Industrial Exemption	2	\$226,853.92	\$18,694,600.00	\$506,997.55
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>2</b>	<b>226,853.92</b>	<b>18,694,600.00</b>	<b>506,997.55</b>



**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		3.00	18,191.77	\$16,899.00				\$1,292.77
Supervisory Staff (Department Heads & Managers)	2.00	4.00	273,746.46	\$228,908.00		\$27,327.00		\$17,511.46
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		13.00	66,687.02	\$61,948.00				\$4,739.02
<b>Totals</b>	<b>2.00</b>	<b>20.00</b>	<b>358,625.25</b>	<b>\$307,755.00</b>	<b>\$0.00</b>	<b>\$27,327.00</b>	<b>\$0.00</b>	<b>\$23,543.25</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - 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>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>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>

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)?**

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

No
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**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
N/A					
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2020</b>					
<b>Total Funds Appropriated in 2021</b>					

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,254,000.00	\$2,254,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
Water	\$348,000.00	\$348,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<b>Municipal Purposes</b>						
Debt Authorized			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$2,602,000.00</b>	<b>\$2,602,000.00</b>	<b>\$0.00</b>			
Population (2010 census)	<u>1,773</u>					
Per Capita Gross Debt	<u>\$1,467.57</u>					
Per Capita Net Debt	<u>\$0.00</u>					
3 Yr. Average Property Valuation		<u>\$246,004,311.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.00%</u>				
Utility Fund - Principal			\$54,600.00	\$25,000.00	\$25,000.00	\$243,400.00
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$54,600.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$243,400.00</b>
<b>Total Principal</b>			<b>\$54,600.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$243,400.00</b>
<b>Total Interest</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>% of Total Current Year Budget</b>			<b>2.58%</b>			
<b>Description</b>			<b>Debt Not Listed Above</b>			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>			<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>				<b>X</b>		

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

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	Borough of Woodstown	Municipal Clerk		1/1/2020	12/31/2020	\$34,853.00
<b>Providing</b>	Woodstown Borough	Constuction Code		1/1/2020	12/31/2020	\$60,000.00
<b>Receiving</b>	LAC Township	Solid Waste & Recycling		1/1/2020	12/31/2020	\$90,000.00

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

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid



**USER FRIENDLY BUDGET SECTION - Notes**

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