



**MUNICIPALITY:** 0820 West Deptford Township - County of Gloucester ▼ Introduced ▼

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Municipality:	West Deptford	State:	NJ	Zip:	08086
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## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.013	\$22,558,684.36	29.53%	\$2,028.19
Municipal Library	0.036	\$834,606.00	1.09%	\$72.08
Municipal Open Space	0.006	\$111,432.46	0.15%	\$12.01
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.652	\$36,752,295.00	48.12%	\$3,307.57
Regional School District			0.00%	\$0.00
County Purposes	0.684	\$15,223,164.45	19.93%	\$1,369.48
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.040	\$901,622.27	1.18%	\$80.09
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2022 Budget)</b>	<b>3.431</b>	<b>\$76,381,804.54</b>	<b>100.00%</b>	<b>\$6,869.41</b>

Total Taxable Valuation as of October 1, 2022 \$2,241,087,930.00  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$200,216.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.013	1.013	0.00%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,558,684.36	\$22,700,527.03	0.63%	\$141,842.67

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,028.19	\$2,028.19	0.00%	\$0.00

Sheet UFB-1

### Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.01	\$22,700,527.03
Municipal Library	0.04	\$935,938.00
Municipal Open Space	0.01	\$112,054.40
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	1.67	\$37,487,340.90
Regional School District		
County Purposes	0.68	\$15,223,164.45
County Library		
County Board of Health		
County Open Space	0.04	\$901,622.27
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$77,360,647.05</b>
Revenue Anticipated, Excluding Tax Levy		16,606,982.89
Budget Appropriations, before Reserve for Uncollected Taxes		39,080,200.12
Total Non-Municipal Tax Levy		\$53,724,182.02
Amount to be Raised by Taxes - Before RUT		\$76,197,399.25
Reserve for Uncollected Taxes (RUT)		\$1,160,366.49
Total Amount to be Raised by Taxes		\$77,357,765.74
% of Tax Collections used to Calculate RUT		98.50%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2022		76,483,637.76
Total Tax Levy, CY 2022		77,273,013.40
% of Taxes Collected, CY 2022		98.98%
Delinquent Taxes - December 31, 2022		\$610,306.36

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	1.01%	\$74,053.10	\$7,357,446.90	\$7,431,500.00	\$4,912,500.00			\$2,519,000.00				
08	Local Revenue	2.33%	\$302,000.00	\$12,967,000.00	\$13,269,000.00	\$1,019,000.00			\$12,250,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,009,241.00	\$2,009,241.00	\$2,009,241.00							
08	Uniform Construction Code Fees	37.93%	\$275,000.00	\$725,000.00	\$1,000,000.00	\$1,000,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	29.90%	\$277,750.00	\$928,997.00	\$1,206,747.00	\$1,206,747.00							
08	Additional Revenue Offset by Appropriations	49.23%	\$512,000.00	\$1,040,000.00	\$1,552,000.00	\$1,552,000.00							
10	Public and Private Revenue	-78.46%	(\$1,134,430.54)	\$1,445,797.30	\$311,366.76	\$311,366.76							
08	Other Special Items	34.04%	\$1,040,132.62	\$3,055,995.51	\$4,096,128.13	\$4,096,128.13							
15	Receipts from Delinquent Taxes	-16.67%	(\$100,000.00)	\$600,000.00	\$500,000.00	\$500,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.63%	\$141,842.67	\$22,558,684.36	\$22,700,527.03	\$22,700,527.03							
07	Minimum Library Tax	12.14%	\$101,332.00	\$834,606.00	\$935,938.00	\$935,938.00							
54	Open Space Levy Tax	0.56%	\$621.94	\$111,432.46	\$112,054.40		\$112,054.40						
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	2.78%	\$1,490,301.79	\$53,634,200.53	\$55,124,502.32	\$40,243,447.92	\$112,054.40	\$0.00	\$14,769,000.00	\$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	Water & Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	13.00		3.50%	\$128,872.94	\$3,681,783.46	\$3,810,656.40	\$2,043,602.00		\$112,054.40	\$1,655,000.00					
21	Land-Use Administration	2.00		95.18%	\$96,700.00	\$101,600.00	\$198,300.00	\$198,300.00								
22	Uniform Construction Code	4.00	3.00	13.71%	\$71,500.00	\$521,536.36	\$593,036.36	\$593,036.36								
23	Insurance			3.89%	\$123,000.00	\$3,165,000.00	\$3,288,000.00	\$3,288,000.00								
25	Public Safety	47.00	50.00	2.46%	\$148,625.65	\$6,049,753.78	\$6,198,379.43	\$6,180,493.00	\$17,886.43							
26	Public Works	35.00		-4.53%	(\$614,245.78)	\$13,564,406.11	\$12,950,160.33	\$3,548,680.00	\$293,480.33		\$9,108,000.00					
27	Health and Human Services			-59.63%	(\$27,911.23)	\$46,811.23	\$18,900.00	\$18,900.00								
28	Parks and Recreation	20.00	108.00	4.61%	\$169,869.00	\$3,684,531.00	\$3,854,400.00	\$3,854,400.00								
29	Education (including Library)	5.00	11.00	12.14%	\$101,332.00	\$834,606.00	\$935,938.00	\$935,938.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases	16.00		2.99%	\$30,000.00	\$1,002,000.00	\$1,032,000.00	\$1,032,000.00								
32	Landfill / Solid Waste Disposal			-6.61%	(\$85,000.00)	\$1,285,000.00	\$1,200,000.00	\$1,200,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.21%	\$201,665.00	\$3,245,501.00	\$3,447,166.00	\$3,117,166.00			\$330,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			18.31%	\$266,195.82	\$1,454,146.18	\$1,720,342.00	\$1,720,342.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			35.25%	\$890,000.00	\$2,525,000.00	\$3,415,000.00	\$1,500,000.00			\$1,915,000.00					
45	Debt			1.01%	\$112,000.00	-\$11,139,000.00	\$11,251,000.00	\$9,490,000.00			\$1,761,000.00					
46	Deferred Charges			-73.34%	(\$131,946.90)	\$179,922.90	\$47,976.00	\$47,976.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.84%	\$9,639.29	\$1,153,608.51	\$1,163,247.80	\$1,163,247.80								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		142.00	172.00	2.78%	\$1,490,295.79	\$53,634,206.53	\$55,124,502.32	\$39,932,081.16	\$311,366.76	\$112,054.40	\$14,769,000.00	\$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, 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	395	\$77,001,700.00	3.43%	15A Public Schools	14	\$43,792,000.00	12.68%
2 Residential	6,734	\$1,352,253,900.00	60.19%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	41	\$3,474,400.00	0.15%	15C Public Property	284	\$178,022,700.00	51.55%
4A Commercial	268	\$371,743,100.00	16.55%	15D Church and Charities	28	\$18,621,600.00	5.39%
4B Industrial	46	\$352,200,900.00	15.68%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.34%
4C Apartments	7	\$80,153,900.00	3.57%	15F Other Exempt	88	\$103,716,300.00	30.03%
5A/5B Railroad	8	\$5,541,000.00	0.25%				
6A/6B Business Personal Property	1	\$4,260,030.00	0.19%				
<b>Total</b>	<b>7,500</b>	<b>\$2,246,628,930.00</b>	<b>100.00%</b>	<b>Total</b>	<b>416</b>	<b>\$345,323,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
88.40%				15.37%			
Equalized Valuation, Taxable Properties							
\$2,541,435,441.18							
Total # of property tax appeals filed in 2022							
County Tax Board							
21.00							
State Tax Court							
4.00							
Number of 2022 County Tax Board decisions appealed to Tax Court							
0.00							
Number of pending property tax appeals in State Tax Court							
4.00							
Amount paid out by municipality for tax appeals in 2022							
\$58,067.00							

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	2		\$53,305,600.00	\$1,828,915.14
I Dwelling Exemption	8		\$106,800.00	\$3,664.31
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>10</b>	<b>0.00</b>	<b>53,412,400.00</b>	<b>1,832,579.44</b>

### 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	55,025.00	\$50,000.00		\$1,200.00	\$0.00	\$3,825.00
Supervisory Staff (Department Heads & Managers)	12.00	3.00	1,957,313.00	\$1,400,000.00	\$42,000.00	\$200,000.00	\$205,000.00	\$110,313.00
Police Officers (Including Superior Officers)	44.00	6.00	7,395,992.50	\$4,600,000.00	\$145,000.00	\$1,700,000.00	\$588,000.00	\$362,992.50
Fire Fighters (Including Superior Officers)	0.00	44.00	1,049,587.50	\$975,000.00	\$0.00	\$0.00		\$74,587.50
All Other Union Employees not listed above	47.00		3,699,157.50	\$2,215,000.00	\$140,000.00	\$375,000.00	\$789,000.00	\$180,157.50
All Other Non-Union Employees not listed above	39.00	114.00	4,173,560.00	\$3,000,000.00	\$40,000.00	\$325,000.00	\$576,000.00	\$232,560.00
Totals	142.00	172.00	18,330,635.50	\$12,240,000.00	\$367,000.00	\$2,601,200.00	\$2,158,000.00	\$964,435.50

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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	48.00	\$11,744.25	\$563,724.00	45.00	\$11,651.33	\$524,309.85
Parent & Child	18.00	\$21,264.67	\$382,764.00	15.00	\$20,997.02	\$314,955.30
Employee & Spouse (or Partner)	12.00	\$23,645.00	\$283,740.00	15.00	\$22,037.18	\$330,557.70
Family	43.00	\$32,651.16	\$1,404,000.00	42.00	\$32,662.96	\$1,371,844.32
Employee Cost Sharing Contribution (enter as negative - )			(\$577,593.84)			(\$542,494.74)
Subtotal	121.00		\$2,056,634.16	117.00		\$1,999,172.43
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	37	\$6,863.35	\$253,944.00	32	\$7,110.08	\$227,522.56
Parent & Child	5	\$17,565.60	\$87,828.00	3	\$18,396.24	\$55,188.72
Employee & Spouse (or Partner)	46	\$14,061.13	\$646,812.00	42	\$15,206.27	\$638,663.34
Family	19	\$32,684.21	\$621,000.00	20	\$33,973.62	\$679,472.40
Employee Cost Sharing Contribution (enter as negative - )			(\$62,971.44)			(\$53,752.68)
Subtotal	107.00		\$1,546,612.56	97.00		\$1,547,094.34
<b>GRAND TOTAL</b>	<b>228.00</b>		<b>\$3,603,246.72</b>	<b>214.00</b>		<b>\$3,546,266.77</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

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

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			Deductions	Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$10,505,000.00	\$10,505,000.00	\$0.00	Utility Fund - Principal	\$6,787,374.30			\$52,649,267.55	
Regional School Debt			\$0.00	Utility Fund - Interest	\$2,509,283.34	\$2,204,597.56	\$1,894,366.43	\$5,731,489.86	
				Bond Anticipation Notes - Principal					
				Bond Anticipation Notes - Interest					
Utility Fund Debt				Bonds - Principal	\$6,787,374.30	\$7,072,747.70	\$7,391,561.81	\$45,257,705.74	
Water & Sewer	\$17,616,888.35	\$17,616,888.35	\$0.00	Bonds - Interest	\$2,509,283.34	\$2,204,597.56	\$1,894,366.43	\$5,731,489.86	
			\$0.00	Loans & Other Debt - Principal					
			\$0.00	Loans & Other Debt - Interest					
			\$0.00						
				Total	\$18,593,315.28	\$11,481,942.82	\$11,180,294.67	\$109,369,953.01	
Municipal Purposes				Total Principal	\$13,574,748.60	\$7,072,747.70	\$7,391,561.81	\$97,906,973.29	
Debt Authorized (BNI)	\$359,789.50		\$359,789.50	Total Interest	\$5,018,566.68	\$4,409,195.12	\$3,788,732.86	\$11,462,979.72	
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	33.73%				
Bonds Outstanding	\$70,310,139.55	\$18,068,663.99	\$52,241,475.56						
Loans and Other Debt			\$0.00						
Total (Current Year)	\$98,791,817.40	\$46,190,552.34	\$52,601,265.06						
Population (2020 census)	21,677								
Per Capita Gross Debt	\$4,557.45								
Per Capita Net Debt	\$2,426.59								
3 Year Average Property Valuation		\$2,562,069,753.33							
Net Debt as % of 3 Year Average Property Valuation		2.05%							

**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)
