



State of New Jersey

Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1026 West Amwell Township - County of Hunterdon Adopted

Municode: 1026 Filename: 1026_fba_2022.xlsm

Website:

Phone Number: 609

Mailing Address: 150 ROCKTOWN-LAMBERTVILLE ROAD
LAMBERTVILLE

Municipality: WEST AMWELL State: NJ Zip: 08530

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JAMES		CALLY		jcally@westamwelltpw.org

Chief Administrative Officer

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Chief Financial Officer

JOANNA		MUSTAFA		cfo@westamwelltpw.org
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Municipal Clerk

MARIA		ANDREWS		clerk@westamwelltpw.org
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Registered Municipal Accountant

JOHN		MOONEY		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
GARY		HOYER		ghoyer@westamwelltpw.org
JOHN		DALE		jdale@westamwelltpw.org
LUCAS		LYONS		llyons@westamwelltpw.org
STEPHEN		BERGENFELD		sbergenfeld@westamwelltpw.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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		\$1,845,043.78	14.49%	\$0.00	Municipal Purpose Tax	ACTUAL	\$1,873,780.21
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space		\$343,354.00	2.70%	\$0.00	Municipal Open Space	ACTUAL	\$370,181.24
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			0.00%	\$0.00	Local School District		
Regional School District		\$8,493,006.00	66.71%	\$0.00	Regional School District	ESTIMATED	\$8,665,000.00
County Purposes		\$1,717,177.61	13.49%	\$0.00	County Purposes		
County Library		\$168,621.40	1.32%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$163,998.28	1.29%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTIMATED	\$2,091,000.00
<hr/>					<hr/>		
Total (Calendar Year 2021 Budget)	0.000	\$12,731,201.07	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$12,999,961.45
<hr/>					<hr/>		
Total Taxable Valuation as of October 1, 2021 <u>\$616,968,729.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,826,557.59</u>		
Current Year Average Residential Assessment <u>\$514,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,433,838.59</u>		
					Total Non-Municipal Tax Levy \$11,126,181.24		
					Amount to be Raised by Taxes - Before RUT \$12,733,462.24		
					Reserve for Uncollected Taxes (RUT) \$266,499.21		
					Total Amount to be Raised by Taxes \$12,999,961.45		
					<hr/>		
					% of Tax Collections used to Calculate RUT <u>97.95%</u>		
					<hr/>		
					If % used exceeds the actual collection % then reference the statutory exception used <u></u>		
					<hr/>		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2021 <u></u>		
					Total Tax Levy, CY 2021 <u></u>		
					% of Taxes Collected, CY 2021 <u>0.00%</u>		
					<hr/>		
					Delinquent Taxes - December 31, 2021 <u></u>		
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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	-51.43%	(\$90,000.00)	\$175,000.00	\$85,000.00	\$85,000.00							
08	Local Revenue	-0.98%	(\$2,417.25)	\$247,417.25	\$245,000.00	\$245,000.00							
09	State Aid (without offsetting appropriation)	-2.01%	(\$19,844.00)	\$985,345.00	\$965,501.00	\$965,501.00							
08	Uniform Construction Code Fees	-0.94%	(\$4,195.88)	\$444,195.88	\$440,000.00	\$440,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-1.32%	(\$921.42)	\$69,921.42	\$69,000.00	\$69,000.00							
08	Additional Revenue Offset by Appropriations	54.60%	\$184,550.81	\$338,005.78	\$522,556.59	\$522,556.59							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-24.79%	(\$94,447.82)	\$380,947.82	\$286,500.00	\$286,500.00							
15	Receipts from Delinquent Taxes	-4.46%	(\$9,948.15)	\$222,948.15	\$213,000.00	\$213,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.70%	\$133,917.96	\$1,739,862.25	\$1,873,780.21	\$1,873,780.21							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	7.68%	\$26,388.79	\$343,792.45	\$370,181.24		\$370,181.24						
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	2.49%	\$123,083.04	\$4,947,436.00	\$5,070,519.04	\$4,700,337.80	\$370,181.24	\$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	2.00	9.00	-3.59%	(\$16,520.74)	\$459,850.00	\$443,329.26	\$443,329.26								
21	Land-Use Administration		1.00	8.25%	\$7,590.00	\$92,010.00	\$99,600.00	\$99,600.00								
22	Uniform Construction Code		5.00	-1.40%	(\$2,570.00)	\$183,570.00	\$181,000.00	\$181,000.00								
23	Insurance			1.20%	\$4,600.00	\$384,400.00	\$389,000.00	\$389,000.00								
25	Public Safety	5.00	5.00	1.33%	\$10,733.00	\$806,407.00	\$817,140.00	\$817,140.00								
26	Public Works	6.00	3.00	19.81%	\$192,088.55	\$969,523.78	\$1,161,612.33	\$1,161,612.33								
27	Health and Human Services			2.66%	\$2,730.00	\$102,770.00	\$105,500.00	\$105,500.00								
28	Parks and Recreation			633.33%	\$4,750.00	\$750.00	\$5,500.00	\$5,500.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$58,000.00	\$0.00	\$58,000.00	\$58,000.00								
31	Utilities and Bulk Purchases			9.25%	\$9,750.00	\$105,450.00	\$115,200.00	\$115,200.00								
32	Landfill / Solid Waste Disposal			150.00%	\$1,500.00	\$1,000.00	\$2,500.00	\$2,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-2.47%	(\$9,576.00)	\$387,913.00	\$378,337.00	\$378,337.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-24.47%	(\$23,000.00)	\$94,000.00	\$71,000.00	\$71,000.00								
43	Court and Public Defender	1.00	1.00	3.68%	\$3,500.00	\$95,000.00	\$98,500.00	\$98,500.00								
44	Capital			84.00%	\$12,600.00	\$15,000.00	\$27,600.00	\$27,600.00								
45	Debt			-6.78%	(\$34,891.00)	\$514,911.00	\$480,020.00	\$480,020.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			6.60%	\$16,499.21	\$250,000.00	\$266,499.21	\$266,499.21								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		14.00	24.00	5.33%	\$237,783.02	\$4,462,554.78	\$4,700,337.80	\$4,700,337.80	\$0.00	\$0.00	\$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	155	\$9,524,374.00	1.54%
2 Residential	932	\$448,887,400.00	72.76%
3A/3B Farm	415	\$99,613,100.00	16.15%
4A Commercial	65	\$40,530,709.00	6.57%
4B Industrial	6	\$16,212,000.00	2.63%
4C Apartments	3	\$1,563,700.00	0.25%
5A/5B Railroad	6		0.00%
6A/6B Business Personal Property	1	\$637,446.00	0.10%
Total	1,583	\$616,968,729.00	100.00%

Average Ratio (%), Assessed to True Value		
Equalized Valuation, Taxable Properties		#DIV/0!

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

Amount paid out by municipality for tax appeals in 2021		
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$9,858,200.00	26.38%
15B Other Schools			0.00%
15C Public Property	73	\$19,717,600.00	52.77%
15D Church and Charities	5	\$2,105,400.00	5.63%
15E Cemeteries & Graveyards	1	\$144,900.00	0.39%
15F Other Exempt	16	\$5,539,400.00	14.82%
Total	98	\$37,365,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.06%
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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	18,493.65	\$17,100.00				\$1,393.65
Supervisory Staff (Department Heads & Managers)	3.00	3.00	284,129.99	\$207,000.22		\$28,586.73	\$31,672.52	\$16,870.52
Police Officers (Including Superior Officers)	5.00	3.00	1,067,821.35	\$667,850.00	\$82,500.00	\$169,967.83	\$86,350.00	\$61,153.53
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	13.00	950,253.86	\$692,536.00	\$20,500.00	\$95,639.22	\$83,466.20	\$58,112.43
Totals	14.00	24.00	2,320,698.84	\$1,584,486.22	\$103,000.00	\$294,193.78	\$201,488.72	\$137,530.13

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	4.00	\$11,208.60	\$44,834.40	5.00	\$11,720.64	\$58,603.20
Parent & Child	1.00	\$20,988.48	\$20,988.48	1.00	\$20,174.40	\$20,174.40
Employee & Spouse (or Partner)	2.00	\$23,450.76	\$46,901.52	5.00	\$22,541.28	\$112,706.40
Family	4.00	\$32,713.80	\$130,855.20	2.00	\$31,445.04	\$62,890.08
Employee Cost Sharing Contribution (enter as negative -)			(\$55,000.00)			(\$56,133.00)
Subtotal	11.00		\$188,579.60	13.00		\$198,241.08
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$9,000.00	\$27,000.00	4	\$10,605.00	\$42,420.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$6,576.00	\$13,152.00	1	\$6,576.00	\$6,576.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	5.00		\$40,152.00	5.00		\$48,996.00
GRAND TOTAL	16.00		\$228,731.60	18.00		\$247,237.08

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

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

YES

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
PBA			X		
Non Union Full time Employees				X	

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$14,994,723.64	\$14,994,723.64	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
				Bonds - Principal	\$390,000.00	\$425,000.00	\$410,000.00	\$1,505,000.00
				Bonds - Interest	\$90,020.00	\$75,610.00	\$60,952.50	\$102,995.00
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
				Total	\$480,020.00	\$500,610.00	\$470,952.50	\$1,607,995.00
				Total Principal	\$390,000.00	\$425,000.00	\$410,000.00	\$1,505,000.00
				Total Interest	\$90,020.00	\$75,610.00	\$60,952.50	\$102,995.00
				% of Total Current Year Budget	10.21%			
				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				
				Year of Last Rating				
				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)
