



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0339_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		DeGross	12/31/2024	wdegross@woodlandtownship.org

Chief Administrative Officer

Maryalice		Brown		mbrown@woodlandtownship.org
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Chief Financial Officer

Kathleen		Rosmando		krosmando@woodlandtownship.org
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Municipal Clerk

Maryalice		Brown		mbrown@woodlandtownship.org
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Registered Municipal Accountant

Dave		McNally		dmcnally@hmacpainc.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Herndon	12/31/2024	mherndon@woodlandtownship.org
Donna		Mull	12/31/2025	dmull@woodlandtownship.org
William		DeGross	12/31/2026	wdegross@woodlandtownship.org

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.293	\$452,938.00	10.43%	\$748.03	Municipal Purpose Tax	ACTUAL	\$450,701.00
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	1.426	\$2,202,176.00	50.70%	\$3,640.58	Local School District	ESTIMATED	\$2,246,219.00
Regional School District	0.691	\$1,067,552.00	24.58%	\$1,764.12	Regional School District	ESTIMATED	\$1,088,903.00
County Purposes	0.342	\$528,160.49	12.16%	\$873.13	County Purposes	ESTIMATED	\$538,919.00
County Library	0.032	\$48,856.75	1.12%	\$81.70	County Library	ESTIMATED	\$49,834.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$43,580.44	1.00%	\$71.48	County Open Space	ESTIMATED	\$44,451.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.812	\$4,343,263.68	100.00%	\$7,179.04	Total ESTIMATED amount to be raised by taxes		\$4,419,027.00
Total Taxable Valuation as of October 1, 2023 <u>\$153,822,788.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,370,544.00</u>		
Current Year Average Residential Assessment <u>\$255,300.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,600,380.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$3,968,326.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$4,198,162.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$220,865.00</u>		
0.293	0.293	0.00%			Total Amount to be Raised by Taxes <u>\$4,419,027.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$452,938.00	\$450,701.00	-0.49%	(\$2,237.00)				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 <u>4,170,317.00</u>		
\$748.03	\$748.03	0.00%	\$0.00		Total Tax Levy, CY 2023 <u>4,345,700.00</u>		
					% of Taxes Collected, CY 2023 <u>95.96%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$96,805.00</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-45.38%	(\$74,875.00)	\$165,000.00	\$90,125.00	\$90,125.00							
08	Local Revenue	-0.36%	(\$180.00)	\$49,480.00	\$49,300.00	\$49,300.00							
09	State Aid (without offsetting appropriation)	1.08%	\$8,096.00	\$749,616.00	\$757,712.00	\$757,712.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-4.62%	(\$6,572.00)	\$142,314.00	\$135,742.00	\$135,742.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	513.45%	\$224,032.00	\$43,633.00	\$267,665.00	\$267,665.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-16.24%	(\$13,569.00)	\$83,569.00	\$70,000.00	\$70,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.94%	(\$49,746.00)	\$500,447.00	\$450,701.00	\$450,701.00							
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	5.03%	\$87,186.00	\$1,734,059.00	\$1,821,245.00	\$1,821,245.00	\$0.00	\$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	7.40	13.35%	\$48,000.00	\$359,650.00	\$407,650.00	\$407,650.00								
21	Land-Use Administration	0.02	1.32%	\$125.00	\$9,450.00	\$9,575.00	\$9,575.00								
22	Uniform Construction Code	0.01	-89.77%	(\$38,825.00)	\$43,250.00	\$4,425.00	\$4,425.00								
23	Insurance		7.47%	\$6,200.00	\$83,000.00	\$89,200.00	\$89,200.00								
25	Public Safety	2.00	-1.03%	(\$1,000.00)	\$97,000.00	\$96,000.00	\$96,000.00								
26	Public Works	1.00	2.01	86.94%	\$234,432.00	\$269,633.00	\$504,065.00	\$236,400.00	\$267,665.00						
27	Health and Human Services		0.01	-3.57%	(\$275.00)	\$7,700.00	\$7,425.00	\$7,425.00							
28	Parks and Recreation			#DIV/0!	\$0.00	\$0.00	\$0.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			3.76%	\$5,825.00	\$154,800.00	\$160,625.00	\$160,625.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			0.89%	\$455.00	\$51,218.00	\$51,673.00	\$51,673.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services		0.55	21.97%	\$31,477.00	\$143,265.00	\$174,742.00	\$174,742.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00								
44	Capital			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
45	Debt			#DIV/0!	\$0.00	\$0.00	\$0.00								
46	Deferred Charges			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.10%	\$218.11	\$220,646.89	\$220,865.00	\$220,865.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	1.00	12.00	18.68%	\$286,632.11	\$1,534,612.89	\$1,821,245.00	\$1,553,580.00	\$267,665.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,744	\$7,567,200.00	4.92%	15A Public Schools	1	\$3,306,500.00	4.79%
2 Residential	470	\$118,327,400.00	76.92%	15B Other Schools			0.00%
3A/3B Farm	156	\$13,246,100.00	8.61%	15C Public Property	1,134	\$59,914,700.00	86.77%
4A Commercial	17	\$5,310,000.00	3.45%	15D Church and Charities	6	\$1,690,300.00	2.45%
4B Industrial	9		0.00%	15E Cemeteries & Graveyards	1	\$32,000.00	0.05%
4C Apartments		\$9,372,000.00	6.09%	15F Other Exempt	15	\$4,104,700.00	5.94%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,396	\$153,822,700.00	100.00%	Total	1,157	\$69,048,200.00	100.00%
<u>Average Ratio (%), Assessed to True Value</u>		80.40%		Percentage of Exempt vs. Non-Exempt Properties <u>44.89%</u>			
<u>Equalized Valuation, Taxable Properties</u>		\$191,321,766.17					
<u>Total # of property tax appeals filed in 2023</u>		County Tax Board	9.00				
		State Tax Court	0.00				
<u>Number of 2023 County Tax Board decisions appealed to Tax Court</u>			0.00				
<u>Number of pending property tax appeals in State Tax Court</u>			0.00				
<u>Amount paid out by municipality for tax appeals in 2023</u>			\$0.00				

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																				

**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	23,253.00	\$21,600.00				\$1,653.00
Supervisory Staff (Department Heads & Managers)	2.00	2.00	362,497.00	\$299,192.00		\$40,417.00		\$22,888.00
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	1.00	5.00	115,946.00	\$95,627.00	\$4,623.00	\$7,027.00		\$8,669.00
Totals	3.00	10.00	501,696.00	\$416,419.00	\$4,623.00	\$47,444.00	\$0.00	\$33,210.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Township Administrator/Township Clerk	92.50	\$12,000.00	-		-		-		-			X	
Tax Collector	112.00	\$12,000.00	-		-		-		-			X	
TOTALS (THIS PAGE ONLY)	204.50	\$24,000.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$726,201.60	\$726,201.60	\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$363,750.00		\$363,750.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$1,089,951.60	\$726,201.60	\$363,750.00	Total Guarantees - Other				
Population (2020 census)	1,544			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$705.93			Total Other				
Per Capita Net Debt	\$235.59			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Year Average Property Valuation		\$177,218,509.00		Rating				
Net Debt as % of 3 Year Average Property Valuation		0.21%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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