



State of New Jersey Local Government Services

Year: 2023 **Municipal User Friendly Budget**

MUNICIPALITY: 0819 Wenonah Borough - County of Gloucester Adopted

Municode: 0819 **Filename:** 0819_fba_2023.xlsm

Website: www.boroughofwenonah.com

Phone Number: 856-468-5228

Mailing Address: 1 South West Ave.

Municipality: Wenonah **State:** NJ **Zip:** 08090

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Doheny	12/31/2026	jdoheny@boroughofwenonah.com

Chief Administrative Officer

Karen		Sweeney		ksweeney@boroughofwenonah.com
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Chief Financial Officer

Robert	E	Scharlé		scharler@comcast.net
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Municipal Clerk

Karen		Sweeney		ksweeney@boroughofwenonah.com
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		Cox	12/31/2024	dcox@boroughofwenonah.com
Susan		Mayer	12/31/2024	smayer@boroughofwenonah.com
Jonathan		Barbato	12/31/2023	jbarbator@boroughofwenonah.com
Anthony		Fini	12/31/2023	afini@boroughofwenonah.com
Jaclyn		Graves	12/31/2025	jgraves@boroughofwenonah.com
Jeanne		Grigri	12/31/2025	jgrigri@boroughofwenonah.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.678	\$1,470,948.02	16.19%	\$1,764.41	Municipal Purpose Tax	ACTUAL	\$1,476,294.15
Municipal Library	0.036	\$78,353.19	0.86%	\$93.69	Municipal Library	ACTUAL	\$87,286.81
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	1.449	\$3,141,896.00	34.58%	\$3,770.85	Local School District	ESTIMATED	\$3,210,000.00
Regional School District	1.337	\$2,901,619.00	31.94%	\$3,479.38	Regional School District	ESTIMATED	\$3,000,000.00
County Purposes			0.00%	\$0.00	County Purposes	ESTIMATED	\$1,435,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.650	\$1,408,952.02	15.51%	\$1,691.55	County Board of Health		
County Open Space	0.039	\$83,452.55	0.92%	\$101.49	County Open Space	ESTIMATED	\$90,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	4.189	\$9,085,220.78	100.00%	\$10,901.37	Total ESTIMATED amount to be raised by taxes		\$9,298,580.96
Total Taxable Valuation as of October 1, 2022 <u>\$216,925,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,358,903.90</u>		
Current Year Average Residential Assessment <u>\$260,238.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,643,527.43</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$7,735,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,019,623.53</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$278,957.43</u>		
0.678	0.678	0.00%			Total Amount to be Raised by Taxes <u>\$9,298,580.96</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,470,948.02	\$1,476,294.15	0.36%	\$5,346.13		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 <u>9,009,722.69</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 <u>9,104,370.25</u>		
\$1,764.41	\$1,764.41	0.00%	\$0.00		% of Taxes Collected, CY 2022 <u>98.96%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$75,953.21</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/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	25.81%	\$143,000.00	\$554,000.00	\$697,000.00	\$427,000.00			\$270,000.00				
08	Local Revenue	-16.96%	(\$194,599.15)	\$1,147,599.15	\$953,000.00	\$95,000.00			\$858,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$9,449.73	\$159,952.00	\$169,401.73	\$169,401.73							
08	Uniform Construction Code Fees	-22.28%	(\$11,465.00)	\$51,465.00	\$40,000.00	\$40,000.00							
<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	576.84%	\$126,182.52	\$21,874.95	\$148,057.47	\$148,057.47							
08	Other Special Items	180.50%	\$348,644.68	\$193,156.02	\$541,800.70	\$541,800.70							
15	Receipts from Delinquent Taxes	5.33%	\$4,046.79	\$75,953.21	\$80,000.00	\$80,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-11.82%	(\$197,978.32)	\$1,674,272.47	\$1,476,294.15	\$1,476,294.15							
07	Minimum Library Tax	11.40%	\$8,933.62	\$78,353.19	\$87,286.81	\$87,286.81							
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	5.97%	\$236,214.87	\$3,956,625.99	\$4,192,840.86	\$3,064,840.86	\$0.00	\$0.00	\$1,128,000.00	\$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	3.00	1.00	2.92%	\$7,922.00	\$271,334.00	\$279,256.00	\$279,256.00								
21	Land-Use Administration		1.00	0.72%	\$50.00	\$6,950.00	\$7,000.00	\$7,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			7.39%	\$13,188.00	\$178,386.00	\$191,574.00	\$191,574.00								
25	Public Safety			-6.78%	(\$2,680.00)	\$39,530.00	\$36,850.00	\$36,850.00								
26	Public Works	4.00	3.00	7.88%	\$63,992.52	\$811,824.95	\$875,817.47	\$224,817.47			\$651,000.00					
27	Health and Human Services			0.00%	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00								
28	Parks and Recreation			313.29%	\$158,840.00	\$50,700.00	\$209,540.00	\$209,540.00								
29	Education (including Library)			11.40%	\$8,933.62	\$78,353.19	\$87,286.81	\$87,286.81								
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
31	Utilities and Bulk Purchases			1.35%	\$1,700.00	\$126,300.00	\$128,000.00	\$128,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$92,000.00	\$92,000.00	\$92,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-19.36%	(\$23,196.00)	\$119,837.00	\$96,641.00	\$78,641.00			\$18,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			7.23%	\$56,918.90	\$786,998.40	\$843,917.30	\$843,917.30								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			#DIV/0!	\$166,606.00		\$166,606.00	\$57,606.00			\$109,000.00					
45	Debt			-0.68%	(\$3,800.00)	\$557,775.00	\$553,975.00	\$203,975.00			\$350,000.00					
46	Deferred Charges			300.00%	\$251,939.85	\$83,980.00	\$335,919.85	\$335,919.85								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.86%	(\$2,421.61)	\$281,379.04	\$278,957.43	\$278,957.43								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	7.00	5.00	19.97%	\$697,993.28	\$3,494,847.58	\$4,192,840.86	\$3,064,840.86	\$0.00	\$0.00	\$0.00	\$1,128,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 0 5px;"> Revenues at Risk Non-recurring appropriation reductions Future Year Appropriation Increases Structural Imbalance Offsets </div>				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

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	21	\$877,600.00	0.40%	15A Public Schools	1	\$2,324,700.00	16.07%	
2 Residential	815	\$210,930,100.00	97.24%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	48	\$5,677,900.00	39.26%	
4A Commercial	13	\$5,117,700.00	2.36%	15D Church and Charities	6	\$3,328,400.00	23.01%	
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%	
4C Apartments			0.00%	15F Other Exempt	10	\$3,133,000.00	21.66%	
5A/5B Railroad	6	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$0.00	0.00%					
Total	856	\$216,925,400.00	100.00%	Total	65	\$14,464,000.00	100.00%	
Average Ratio (%), Assessed to True Value				92.80%	Percentage of Exempt vs. Non-Exempt Properties			6.67%
Equalized Valuation, Taxable Properties				\$233,755,818.97				
Total # of property tax appeals filed in 2022				County Tax Board	1.00			
				State Tax Court	0.00			
Number of 2022 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 2022					\$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 2022 Total Tax Rate
G Commercial/Industrial Exemption	None			
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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
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	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	
None																				
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															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	

**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		7.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00		252,645.75	\$176,461.00	\$4,800.00	\$30,192.48	\$27,693.00	\$13,499.27
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	5.00	5.00	329,669.75	\$235,751.00	\$15,000.00	\$38,283.79	\$22,600.00	\$18,034.96
Totals	7.00	12.00	582,315.50	\$412,212.00	\$19,800.00	\$68,476.27	\$50,293.00	\$31,534.23

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	1.00	\$11,868.00	\$11,868.00	1.00	\$11,148.00	\$11,148.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1.00	\$30,120.00	\$30,120.00	1.00	\$28,056.00	\$28,056.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$41,988.00	2.00		\$39,204.00
<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	1	\$11,868.00	\$11,868.00	1	\$11,148.00	\$11,148.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$25,380.00	\$25,380.00	1	\$23,808.00	\$23,808.00
Family	2	\$30,120.00	\$60,240.00	2	\$28,056.00	\$56,112.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4.00		\$97,488.00	4.00		\$91,068.00
GRAND TOTAL	6.00		\$139,476.00	6.00		\$130,272.00

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

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
Public Works Manager	30.50	\$4,441.75			X
Administrator/Municipal Clerk	29.00	\$2,461.44			X
Totals	59.50	\$6,903.19			
Total Funds Reserved as of end of 2022		\$0.00			
Total Funds Appropriated in 2023		\$0.00			

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

	Gross	Deductions	Net	Current Year	2024	2025	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,356,000.00	\$3,356,000.00	\$0.00	Utility Fund - Principal	\$220,000.00	\$225,000.00	\$235,000.00	\$4,330,000.00
Regional School Debt	\$754,291.22	\$754,291.22	\$0.00	Utility Fund - Interest	\$131,137.50	\$122,337.50	\$113,337.50	\$798,562.50
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Water/Sewer	\$5,960,300.00	\$5,960,300.00	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$145,000.00	\$145,000.00	\$145,000.00	\$1,590,000.00
			\$0.00	Bonds - Interest	\$58,975.00	\$53,175.00	\$47,375.00	\$199,900.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$555,112.50	\$545,512.50	\$540,712.50	\$6,918,462.50
<u>Municipal Purposes</u>				Total Principal	\$365,000.00	\$370,000.00	\$380,000.00	\$5,920,000.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$190,112.50	\$175,512.50	\$160,712.50	\$998,462.50
Notes Outstanding			\$0.00	% of Total Current Year Budget	13.24%			
Bonds Outstanding	\$2,025,000.00	\$0.00	\$2,025,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$12,095,591.22	\$10,070,591.22	\$2,025,000.00	Description	Debt Not Listed Above			
Population (2020 census)	2,278			Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$5,309.74			Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$888.94			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
3 Year Average Property Valuation		\$240,002,127.33		Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Net Debt as % of 3 Year Average Property Valuation		0.84%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	AA			
				Year of Last Rating	2020			
				Mark "X" if Municipality has no bond rating				

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
Recipient	Municipality	Logan Township		Landfill / Solid Waste Disposal	Trash Collection	1/1/2023	12/31/2023	\$115,000.00
Recipient	Municipality	Mantua Township		Uniform Construction Code		1/1/2023	1/1/2027	\$75,000.00
Recipient	Municipality	Mantua Township		Court and Public Defender		1/1/2023	12/31/2023	\$32,000.00
Recipient	Municipality	Mantua Township		Police		6/1/2018	7/1/2028	\$621,917.30
	Amount Received Total							\$0.00
	Amount Paid Total							\$843,917.30
	Total							\$843,917.30

