





## 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			0.00%	\$0.00	Municipal Purpose Tax		
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			0.00%	\$0.00	Local School District		
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.698	\$16,547.55	92.95%	\$0.00	County Purposes	ESTIMATED	\$16,795.76
County Library	0.051	\$1,187.72	6.67%	\$0.00	County Library	ESTIMATED	\$1,205.54
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$68.14	0.38%	\$0.00	County Open Space	ESTIMATED	\$69.16
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>0.752</b>	<b>\$17,803.41</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$18,070.46</b>
Total Taxable Valuation as of October 1, 2020							121,022.00
(To be used to calculate the current year tax rate)							121,022.00
Current Year Average Residential Assessment							\$18,070.46
							Amount to be Raised by Taxes - Before RUT
							Reserve for Uncollected Taxes (RUT)
							Total Amount to be Raised by Taxes
							\$18,070.46
							\$0.00
							\$18,070.46
							100.00%
							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 2020
							Total Tax Levy, CY 2020
							% of Taxes Collected, CY 2020
							100.00%
							Delinquent Taxes - December 31, 2020
							\$0.00

Total Taxable Valuation as of October 1, 2020 2,343,776  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$62,416.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)	
0.000		#DIV/0!	

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

**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	2.15%	\$1,768.00	\$82,316.00	\$84,084.00	\$84,084.00							
08	Local Revenue	#DIV/0!	\$0.00		\$0.00								
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$36,938.00	\$36,938.00	\$36,938.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
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	-100.00%	(\$610.00)	\$610.00	\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>0.97%</b>	<b>\$1,158.00</b>	<b>\$119,864.00</b>	<b>\$121,022.00</b>	<b>\$121,022.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	8.00	2.18%	\$1,250.00	\$57,350.00	\$58,600.00	\$58,600.00								
21	Land-Use Administration		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
22	Uniform Construction Code	1.00	0.00%	\$0.00	\$1,599.00	\$1,599.00	\$1,599.00								
23	Insurance		2.89%	\$155.00	\$5,360.00	\$5,515.00	\$5,515.00								
25	Public Safety		2.23%	\$225.00	\$10,100.00	\$10,325.00	\$10,325.00								
26	Public Works		0.00%	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00								
27	Health and Human Services		0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
28	Parks and Recreation		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
29	Education (including Library)		0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
30	Unclassified		0.00%	\$0.00	\$200.00	\$200.00	\$200.00								
31	Utilities and Bulk Purchases		-9.39%	(\$400.00)	\$4,260.00	\$3,860.00	\$3,860.00								
32	Landfill / Solid Waste Disposal		-59.02%	(\$360.00)	\$610.00	\$250.00	\$250.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		4.22%	\$233.00	\$5,524.00	\$5,757.00	\$5,757.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		1.99%	\$55.00	\$2,760.00	\$2,815.00	\$2,815.00								
43	Court and Public Defender		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
45	Debt		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46	Deferred Charges		0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	0.00	9.00	0.97%	\$1,158.00	\$119,864.00	\$121,022.00	\$121,022.00	\$0.00	\$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, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	6	\$68,000.00	2.90%	15A Public Schools			0.00%
2 Residential	9	\$561,750.00	23.97%	15B Other Schools			0.00%
3A/3B Farm	2	\$255,700.00	10.91%	15C Public Property	29	\$30,493,350.00	97.81%
4A Commercial	20	\$1,452,700.00	61.98%	15D Church and Charities	8	\$684,300.00	2.19%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$5,626.00	0.24%				
<b>Total</b>	<b>38</b>	<b>\$2,343,776.00</b>	<b>100.00%</b>	<b>Total</b>	<b>37</b>	<b>\$31,177,650.00</b>	<b>100.00%</b>
 				Percentage of Exempt vs. Non-Exempt Properties <span style="float: right;">1330.23%</span>			
<b>Average Ratio (%), Assessed to True Value</b> <span style="float: right;">89.43%</span>							
<b>Equalized Valuation, Taxable Properties</b> <span style="float: right;">\$2,620,793.92</span>							
<b>Total # of property tax appeals filed in 2020</b>				<b>County Tax Board</b> <span style="float: right;">None</span>			
				<b>State Tax Court</b> <span style="float: right;">None</span>			
<b>Number of 2020 County Tax Board decisions appealed to Tax Court</b> <span style="float: right;">None</span>							
<b>Number of pending property tax appeals in State Tax Court</b> <span style="float: right;">None</span>							
<b>Amount paid out by municipality for tax appeals in 2020</b> <span style="float: right;">None</span>							

<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 2020 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	10,872.65	\$10,100.00				\$772.65
Supervisory Staff (Department Heads & Managers)		6.00	27,321.05	\$24,200.00		\$1,066.00		\$1,852.35
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			0.00					
<b>Totals</b>	0.00	9.00	38,193.70	\$34,300.00	\$0.00	\$1,066.00	\$0.00	\$2,625.00

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	None		#VALUE!			\$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		#VALUE!	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>	0.00		#VALUE!	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)?**

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



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

		Gross Debt	Deductions	Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	None			#VALUE!				
Regional School Debt				\$0.00				
Utility Fund Debt								
Arts and Culture				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
<u>Municipal Purposes</u>								
Debt Authorized				\$0.00				
Notes Outstanding				\$0.00				
Bonds Outstanding				\$0.00				
Loans and Other Debt				\$0.00				
<b>Total (Current Year)</b>		\$0.00	\$0.00	#VALUE!				
Population (2010 census)								
Per Capita Gross Debt		#DIV/0!						
Per Capita Net Debt		#VALUE!						
3 Yr. Average Property Valuation								
Net Debt as % of 3 Year Avg Property Valuation			#VALUE!					
Utility Fund - Principal								
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>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Principal		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget		0.00%						
<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>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>					
Rating								
Year of Last Rating								
<b>Mark "X" if Municipality has no bond rating</b>								







**USER FRIENDLY BUDGET SECTION - Notes**

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Walpack Township has no municipal tax rate, no regional high school taxes and regional school taxes are paid through the budget.