

**TOWNSHIP OF WEYMOUTH**

**AGREED UPON PROCEDURES REPORT ON  
CALCULATION OF MUNICIPAL SERVICES FEE, TOWNSHIP  
ROLL UNITS, LOCAL MUNICIPAL PURPOSE AND FIRE  
DISTRICT TAX CREDITS**

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Mayor and  
Members of the Township Committee  
Township of Weymouth  
Dorothy, New Jersey 08317

We have performed the procedures enumerated below, which were agreed to by the responsible officials of the Township of Weymouth (the Township), solely to assist you with respect to the calculation of the Municipal Services Fee. The Township's management is responsible for setting the Municipal Services Fee. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We applied the following agreed-upon procedures:

1. Obtain the accompanying Schedule A – Calculation of Municipal Services Fee and perform the following procedures:

- a. Trace the Municipal Appropriations and Municipal Anticipated Revenues to the Final 2015 Township Budget figures listed in the Township's 2016 Budget.

*No exceptions were noted as a result of this procedure.*

- b. Trace the Fire District Tax to the 2015 Atlantic County Abstract of Ratables.

*No exceptions were noted as a result of this procedure.*

- c. Trace the Trash Pick-up Service Appropriation (not shared by all units) to supporting documentation.

*No exceptions were noted as a result of this procedure.*

2. Obtain the accompanying Schedule B – Calculation of Township Roll Units and perform the following procedures:

- a. Trace the Total Township Roll Units to the Tax Duplicate and other supporting documentation.

*No exceptions were noted as a result of this procedure.*

3. Obtain the accompanying Schedule C – Calculation of Local Municipal Purpose and Fire District Tax Credits and perform the following procedures:

- a. Trace the Hometown Oaks of Weymouth LLC 2015 Assessment and Taxes Paid to the Tax Account Status Report.

*No exceptions were noted as a result of this procedure.*

- b. Trace the 2015 Tax Rate to the 2015 Atlantic County Abstract of Ratables.

*No exceptions were noted as a result of this procedure.*

4. Recalculate the mathematical accuracy of Schedule A – Municipal Services Fee Calculation, Schedule B – Calculation of Township Roll Units, and Schedule C – Calculation of Local Municipal Purpose and Fire District Tax Credits.

*No exceptions were noted as a result of this procedure.*

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accompanying Schedules A, B, and C. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Township of Weymouth and is not intended to be and should not be used by anyone other than those specified parties.

*Bowman & Company LLP*

**BOWMAN & COMPANY LLP**  
Certified Public Accountants  
& Consultants

Woodbury, New Jersey  
June 15, 2016

**TOWNSHIP OF WEYMOUTH**  
Calculation of Municipal Services Fee

	<u>Township</u>	<u>Fire District</u>
Municipal Appropriations (2015 Final Budget)	\$ 1,489,054.62	
Fire District Tax (2015 Atlantic County Abstract of Ratables)		\$ 98,864.00
Less Trash Pick Up Service (not shared by all units)	(91,851.00)	
Adjusted Appropriations	<u>\$ 1,397,203.62</u>	<u>\$ 98,864.00</u>
Less Municipal Anticipated Revenues:		
Surplus	(157,000.00)	
Licenses - Alcoholic Beverages	(3,000.00)	
Interest and Costs on Taxes	(11,800.00)	
State Aid:		
Energy Receipts Tax	(277,744.00)	
Garden State Preservation Trust Fund	(4,151.00)	
Grants:		
Recycling Tonnage Grant	(2,071.56)	
Clean Communities Grant	(10,228.05)	
NJ DOT - South Jersey Ave	(170,000.00)	
Comcast Technology Grant	(6,000.00)	
Liquidation of Federal and State Grant Fund Receivable	(74,000.00)	
Total Municipal Anticipated Revenues	<u>(715,994.61)</u>	<u>-</u>
Adjusted Appropriations after Total Municipal Anticipated Revenues (shared by all units)	681,209.01	98,864.00
Township Roll Units	1,041	1,041
Hometown Oaks of Weymouth LLC Units	508	508
Total Units	<u>1,549</u>	<u>1,549</u>
Cost per Unit	\$ 439.77	\$ 63.82
Less Local Municipal Purpose Tax Credit	(121.29)	
Less Fire District Tax Credit		(18.94)
Municipal Services Fee Maximum	<u>\$ 318.48</u>	<u>\$ 44.88</u>
Monthly Maximum Cost per Unit	\$ 26.54	\$ 3.74

**TOWNSHIP OF WEYMOUTH**  
Calculation of Township Roll Units

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## Summary of Tax Duplicate

Vacant Land	268
Residential	661
Farm (Regular)	5
Farm (Qualified)	12
Commercial	33
Industrial	1
Apartment	2
Telephone	1
Public School	1
Public Property	120
Charitable	4
Miscellaneous	6
Total Tax Duplicate	<u>1114</u>

## Adjustments

Apartment A in above	-1
Apartment B in above	-1
Apartment A actual units	36
Apartment B actual units	16
Public School in above	-1
Telephone in above	-1
Township owed units in above	-120
Hometown Oaks of Weymouth LLC in above	-1
Total Township Roll Units	<u>1041</u>

**TOWNSHIP OF WEYMOUTH**  
Calculation of Local Municipal Purpose and Fire District Tax Credits

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Hometown Oaks of Weymouth LLC 2015 Assessment	\$ 15,519,600.00
Hometown Oaks of Weymouth LLC 2015 Taxes Paid	361,451.48

Hometown Oaks of Weymouth LLC 2015 Taxes Paid by Type

	<u>Amount</u>	<u>2015 Tax Rate</u>
County Tax	71,079.77	0.458
County Library Tax	4,655.88	0.030
County Health Tax	1,862.35	0.012
County Open Space Tax	310.39	0.002
Local District School Tax	210,911.36	1.359
Municipal Open Space Tax	1,396.76	0.009
Fire District Tax	9,622.15	0.062
Township of Weymouth Tax	61,612.81	0.397
	<hr/> 361,451.48	2.329

Fire District Tax above	9,622.15
Hometown Oaks of Weymouth LLC Units Per Unit	508 18.94

Township of Weymouth Tax above	61,612.81
Hometown Oaks of Weymouth LLC Units Per Unit	508 121.29

