



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0818 Washington Township - County of Gloucester **Introduced** ▼

Municode: 0818 **Filename:** 0818_fbi_2016.xlsm

Website: www.townshipnj.com

Phone Number: 856-589-0520

Mailing Address: P.O. Box 1106

Turnersville, NJ 08012

Email the UFB if not using Outlook **Municipality:** Twp. Of Washingto **State:** NJ **Zip:** 08012

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Barbara		Wallace	12/31/2016	MayorWallace@twp-washington.nj.us

Chief Administrative Officer

Robert		Smith		Rsmith@twp.washington.nj.us
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Chief Financial Officer

James		D'Auria		jdauna@twp.washington.nj.us
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Municipal Clerk

Jill		McCrea		jmccrea@twp.washington.nj.us
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowmanilp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle		Martin	12/31/2016	mmartin@twp.washington.nj.us
Scott		Newman	12/31/2016	spnewman@comcast.net
Angela		Donato	12/31/2018	adonato@twp.washington.nj.us
Nick		Fazzio	12/31/2018	nfazzio@twp.washington.nj.us
Sean		Longfellow	12/31/2018	slongfellow@twp.washington.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.657	\$27,948,260.99	18.85%	\$1,382.03
Municipal Library	0.035	\$1,479,725.48	1.00%	\$73.17
Municipal Open Space	0.011	\$476,600.00	0.32%	\$23.57
Fire Districts (avg. rate/total levies)	0.139	\$5,901,099.00	3.98%	\$291.81
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.958	\$83,255,074.00	56.15%	\$4,116.92
Regional School District			0.00%	\$0.00
County Purposes	0.644	\$27,363,117.74	18.46%	\$1,353.09
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$1,843,710.74	1.24%	\$91.17
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.487	\$148,267,587.95	100.00%	\$7,331.75

Total Taxable Valuation as of October 1, 2015 \$4,237,529,564.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$210,258.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.657	0.657	-0.05%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$27,948,260.99	\$27,852,781.05	-0.34%	(\$95,479.94)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,382.03	\$1,381.40	-0.05%	(\$0.63)

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$27,852,781.05
Municipal Library	ACTUAL	\$1,495,124.11
Municipal Open Space	ACTUAL	\$461,700.00
Fire Districts (total levies)	ACTUAL	\$5,897,716.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$84,298,574.00
Regional School District		
County Purposes	ESTIMATED	\$28,531,391.26
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$1,843,710.74
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$150,380,997.16

Revenue Anticipated, Excluding Tax Levy	8,821,236.20
Budget Appropriations, before Reserve for Uncollected Taxes	37,236,779.18
Total Non-Municipal Tax Levy	\$121,033,092.00
Amount to be Raised by Taxes - Before RUT	\$149,448,634.98
Reserve for Uncollected Taxes (RUT)	\$932,362.18
Total Amount to be Raised by Taxes	\$150,380,997.16

% of Tax Collections used to Calculate RUT 99.38%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	147,696,379.75
Total Tax Levy, CY 2015	148,624,130.46
% of Taxes Collected, CY 2015	99.38%

Delinquent Taxes - December 31, 2015 \$53,987.10

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	50.92%	\$776,000.00	\$1,524,000.00	\$2,300,000.00	\$2,300,000.00							
08	Local Revenue	-0.04%	(\$600.75)	\$1,352,052.75	\$1,351,482.00	\$1,351,482.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,201,429.00	\$3,201,429.00	\$3,201,429.00							
08	Uniform Construction Code Fees	-0.07%	(\$427.00)	\$617,488.00	\$617,061.00	\$617,061.00							
	Special Revenue Items w/ Prior Written Consent												
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	-65.38%	(\$606,341.24)	\$927,469.47	\$321,128.23	\$321,128.23							
08	Other Special Items	5.06%	\$45,974.38	\$909,161.54	\$955,135.97	\$955,135.97							
15	Receipts from Delinquent Taxes	15.59%	\$10,112.94	\$64,887.06	\$75,000.00	\$75,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.79%	(\$219,178.64)	\$27,610,259.69	\$27,391,081.05	\$27,391,081.05							
07	Minimum Library Tax	1.04%	\$15,398.63	\$1,479,725.45	\$1,495,124.11	\$1,495,124.11							
54	Open Space Levy Tax	-3.13%	(\$14,900.00)	\$476,600.00	\$461,700.00		\$461,700.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.02%	\$6,038.32	\$38,163,103.04	\$38,169,141.36	\$37,707,441.36	\$461,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	15 00	11 00	11.65%	\$210,950.00	\$1,810,025.00	\$2,020,975.00									
21	Land-Use Administration	2 00	1 00	0.73%	\$1,100.00	\$151,500.00	\$152,600.00									
22	Uniform Construction Code	7 00		4.50%	\$18,500.00	\$411,150.00	\$429,650.00									
23	Insurance			-4.16%	(\$312,000.00)	\$7,507,000.00	\$7,195,000.00									
25	Public Safety	94 00	1 00	0.46%	\$40,419.28	\$8,840,221.72	\$8,880,641.00	\$24,741.00								
26	Public Works	38 00	14 00	-7.78%	(\$573,098.04)	\$7,369,845.04	\$6,796,750.00	\$193,000.00								
27	Health and Human Services			-5.27%	(\$2,564.52)	\$48,664.52	\$46,100.00	\$2,500.00	\$43,600.00							
28	Parks and Recreation			-96.32%	(\$95,616.46)	\$99,266.46	\$3,650.00	\$1,950.00	\$1,700.00							
29	Education (including Library)			1.04%	\$15,398.63	\$1,479,725.48	\$1,495,124.11	\$1,495,124.11								
30	Unclassified			2.36%	\$1,500.00	\$63,600.00	\$65,100.00									
31	Utilities and Bulk Purchases			-3.24%	(\$50,000.00)	\$1,545,500.00	\$1,495,500.00									
32	Landfill / Solid Waste Disposal			-1.06%	(\$23,051.34)	\$2,176,858.57	\$2,153,807.23	\$2,080,000.00	\$73,807.23							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			3.20%	\$88,584.33	\$2,771,996.67	\$2,860,583.00	\$2,860,583.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			0.00%	\$0.00	\$16,419.00	\$16,419.00	\$16,419.00								
43	Court and Public Defender	6 00	7 00	-9.57%	(\$38,975.00)	\$407,475.90	\$368,500.00	\$368,500.00								
44	Capital			2866.79%	\$299,551.00	\$16,449.00	\$310,000.00	\$310,000.00								
45	Debt			-12.11%	(\$338,590.00)	\$2,797,100.00	\$2,458,510.00	\$1,996,810.00	\$461,700.00							
46	Deferred Charges			#DIV/0!	\$487,869.84	\$0.00	\$487,869.84	\$487,869.84								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			20.67%	\$159,691.10	\$772,671.08	\$932,362.18	\$932,362.18								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	165.00	34.00	-0.29%	(\$110,331.18)	\$38,279,472.54	\$38,169,141.36	\$37,370,593.13	\$336,848.23	\$461,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	500	\$38,031,000.00	0.90%	15A Public Schools	19	\$233,834,500.00	49.90%	
2 Residential	16,096	\$3,384,306,100.00	79.87%	15B Other Schools	6	\$9,647,000.00	2.06%	
3A/3B Farm	76	\$5,021,900.00	0.12%	15C Public Property	345	\$71,711,000.00	15.30%	
4A Commercial	842	\$727,653,800.00	17.17%	15D Church and Charities	49	\$74,325,600.00	15.86%	
4B Industrial	14	\$9,203,400.00	0.22%	15E Cemeteries & Graveyards	2	\$2,907,700.00	0.62%	
4C Apartments	10	\$58,105,000.00	1.61%	15F Other Exempt	145	\$76,136,000.00	16.25%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$5,208,364.00	0.12%					
Total	17,539	\$4,237,529,564.00	100.00%	Total	566	\$468,561,800.00	100.00%	
Average Ratio (%), Assessed to True Value		94.79%		Percentage of Exempt vs. Non-Exempt Properties				11.06%
Equalized Valuation, Taxable Properties		\$4,470,439,459.86						
Total # of property tax appeals filed in 2015		County Tax Board	219.00					
		State Tax Court	27.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				3.00				
Number of pending property tax appeals in State Tax Court				18.00				
Amount paid out by municipality for tax appeals in 2015				\$123,726.36				

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	22	\$140,475.16	\$8,581,400.00	\$299,319.23
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	22	140,475.16	8,581,400.00	299,319.23

**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	0.00	6.00	59,207.50	\$55,000.00	\$0.00	\$0.00	\$0.00	\$4,207.50
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,477,342.63	\$940,289.70	\$41,654.03	\$117,065.20	\$303,215.00	\$75,118.70
Police Officers (Including Superior Officers)	86.00	0.00	12,237,928.17	\$7,172,224.44	\$883,942.31	\$1,694,357.00	\$2,370,590.00	\$116,814.42
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	63.00	17.00	5,910,752.73	\$3,192,684.05	\$315,106.06	\$398,021.68	\$1,736,595.00	\$268,345.94
All Other Non-Union Employees not listed above	5.00	11.00	808,730.84	\$557,981.16	\$0.00	\$70,239.12	\$137,825.00	\$42,685.56
Totals	165.00	34.00	20,493,961.87	\$11,918,179.35	\$1,240,702.40	\$2,279,683.00	\$4,548,225.00	\$507,172.12

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

	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	30.00	\$11,873.00	\$356,190.00	30.00	\$11,451.00	\$343,530.00
Parent & Child	12.00	\$21,253.00	\$255,036.00	13.00	\$19,352.00	\$251,576.00
Employee & Spouse (or Partner)	24.00	\$23,746.00	\$569,904.00	21.00	\$22,902.00	\$480,942.00
Family	63.00	\$33,126.00	\$2,086,938.00	63.00	\$31,048.00	\$1,956,024.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	129.00		\$3,268,068.00	127.00		\$3,032,072.00
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	30	\$8,566.00	\$256,980.00	26	\$7,810.00	\$203,060.00
Parent & Child	2	\$15,917.00	\$31,834.00	1	\$20,464.00	\$20,464.00
Employee & Spouse (or Partner)	60	\$21,113.00	\$1,266,780.00	58	\$21,236.00	\$1,231,688.00
Family	27	\$35,091.00	\$947,457.00	31	\$32,964.00	\$1,021,884.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	119.00		\$2,503,051.00	116.00		\$2,477,096.00
GRAND TOTAL	248.00		\$5,771,119.00	243.00		\$5,509,168.00

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)?

YES

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

YES

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,320,000.00	\$17,320,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding	\$7,520,200.00	\$7,520,200.00				
Bonds Outstanding	\$16,755,000.00	\$16,755,000.00				
Loans and Other Debt	\$395,846.41	\$395,846.41				
Total (Current Year)	\$41,991,046.41	\$17,320,000.00	\$24,671,046.41			
Population (2010 census)	<u>48,559</u>					
Per Capita Gross Debt	<u>\$864.74</u>					
Per Capita Net Debt	<u>\$508.06</u>					
3 Yr. Average Property Valuation		<u>\$4,463,011,497.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.55%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$112,810.00			
Bonds - Principal			\$1,711,800.00	\$2,165,000.00	\$1,840,000.00	\$10,670,000.00
Bonds - Interest			\$470,000.00	\$472,987.52	\$392,787.52	\$1,566,981.40
Loans & Other Debt - Principal			\$159,400.00	\$162,850.45	\$71,209.75	\$186,398.85
Loans & Other Debt - Interest			\$4,500.00	\$9,312.23	\$4,797.89	\$17,265.27
Total			\$2,458,510.00	\$2,810,150.20	\$2,308,795.16	\$12,440,645.52
Total Principal			\$1,871,200.00	\$2,327,850.45	\$1,911,209.75	\$10,856,398.85
Total Interest			\$587,310.00	\$482,299.75	\$397,585.41	\$1,584,246.67
% of Total Current Year Budget			6.44%			
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	A3					
Year of Last Rating	2014					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

NONE	