



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 0818 Washington Township - County of Gloucester Adopted

Municode: 0818 **Filename:** 0818_fba_2021.xlsm

Website: www.township.nj.us

Phone Number: 856-589-0520

Mailing Address: P.O. Box 1106

Turnersville

[Email the UFB if not using Outlook](#)

Municipality: Twp of Washington **State:** NJ **Zip:** 08012

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joann		Gattinelli	12/31/2024	mayorgattinelli@twp.washington.nj.us

Chief Administrative Officer

Jason		Gonter		jgonter@twp.washington.nj.us
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Chief Financial Officer

Colette		Bachich		cbachich@twp.washington.nj.us
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Municipal Clerk

Christine		Ciallella		cciallella@twp.washington.nj.us
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Bennett	12/31/2024	rbennett@twp.washington.nj.us
Anthony		DellaPia	12/31/2024	adellapia@twp.washington.nj.us
Andrea		Dougherty	12/31/2022	adougherty@twp.washington.nj.us
Sean		Longfellow	12/31/2022	slongfellow@twp.washington.nj.us
Andra		Williams	12/31/2022	awilliams@twp.washington.nj.us

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	11.11%	\$600,000.00	\$5,400,000.00	\$6,000,000.00	\$6,000,000.00							
08	Local Revenue	21.67%	\$406,557.87	\$1,876,442.13	\$2,283,000.00	\$2,283,000.00							
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	13.07%	\$104,040.00	\$795,960.00	\$900,000.00	\$900,000.00							
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	-34.75%	(\$243,256.52)	\$700,033.28	\$456,776.76	\$456,776.76							
08	Other Special Items	-12.01%	(\$200,647.48)	\$1,671,198.84	\$1,470,551.36	\$1,470,551.36							
15	Receipts from Delinquent Taxes	-7.11%	(\$12,624.66)	\$177,624.66	\$165,000.00	\$165,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.79%	\$775,830.66	\$27,761,092.72	\$28,536,923.38	\$28,536,923.38							
07	Minimum Library Tax	1.50%	\$24,243.19	\$1,614,530.32	\$1,638,773.51	\$1,638,773.51							
54	Open Space Levy Tax	0.25%	\$1,173.35	\$471,786.70	\$472,960.05		\$472,960.05						
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	3.33%	\$1,455,316.41	\$43,670,097.65	\$45,125,414.06	\$44,652,454.01	\$472,960.05	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	24.00	9.00	3.79%	\$94,825.00	\$2,503,261.00	\$2,598,086.00	\$2,598,086.00								
21	Land-Use Administration	4.00		58.94%	\$102,500.00	\$173,900.00	\$276,400.00	\$276,400.00								
22	Uniform Construction Code	9.00	3.00	-1.96%	(\$15,450.00)	\$789,225.00	\$773,775.00	\$773,775.00								
23	Insurance			1.99%	\$151,000.00	\$7,599,000.00	\$7,750,000.00	\$7,750,000.00								
25	Public Safety	93.00	24.00	0.58%	\$56,219.24	\$9,674,305.00	\$9,730,524.24	\$9,715,175.00	\$15,349.24							
26	Public Works	50.00	41.00	18.94%	\$1,441,427.00	\$7,609,550.00	\$9,050,977.00	\$8,715,250.00	\$335,727.00							
27	Health and Human Services			81.91%	\$6,000.00	\$7,325.00	\$13,325.00	\$7,325.00	\$6,000.00							
28	Parks and Recreation			326.58%	\$25,800.00	\$7,900.00	\$33,700.00	\$7,900.00	\$25,800.00							
29	Education (including Library)			1.50%	\$24,243.19	\$1,614,530.32	\$1,638,773.51	\$1,638,773.51								
30	Unclassified			-5.99%	(\$10,000.00)	\$167,000.00	\$157,000.00	\$157,000.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,657,000.00	\$1,657,000.00	\$1,657,000.00								
32	Landfill / Solid Waste Disposal			3.44%	\$91,400.52	\$2,655,000.00	\$2,746,400.52	\$2,671,000.00	\$75,400.52							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			9.51%	\$346,283.56	\$3,639,875.20	\$3,986,158.76	\$3,986,158.76								
37	Judgements			#VALUE!	#VALUE!		\$0.00									
42	Shared Services			0.00%	\$0.00	\$16,419.00	\$16,419.00	\$16,419.00								
43	Court and Public Defender	4.00	4.00	-7.98%	(\$34,305.00)	\$429,930.00	\$395,625.00	\$395,625.00								
44	Capital			30.07%	\$71,665.00	\$238,335.00	\$310,000.00	\$310,000.00								
45	Debt			8.05%	\$250,146.95	\$3,105,675.00	\$3,355,821.95	\$2,882,861.90	\$472,960.05							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-6.55%	(\$44,505.65)	\$679,933.73	\$635,428.08	\$635,428.08								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	184.00	81.00	6.01%	\$2,557,249.81	\$42,568,164.25	\$45,125,414.06	\$44,194,177.25	\$458,276.76	\$472,960.05	\$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, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	548	\$59,627,400.00	1.27%	15A Public Schools	17	\$127,399,200.00	27.66%
2 Residential	16,235	\$3,761,563,900.00	79.84%	15B Other Schools	5	\$4,583,600.00	1.00%
3A/3B Farm	69	\$4,807,100.00	0.10%	15C Public Property	362	\$71,411,100.00	15.50%
4A Commercial	833	\$819,961,965.00	17.40%	15D Church and Charities	56	\$168,803,500.00	36.65%
4B Industrial	11	\$9,842,200.00	0.21%	15E Cemeteries & Graveyards	2	\$2,654,600.00	0.58%
4C Apartments	3	\$50,838,000.00	1.08%	15F Other Exempt	175	\$85,772,900.00	18.62%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$4,877,481.00	0.10%				
Total	17,699	\$4,711,518,046.00	100.00%	Total	617	\$460,624,900.00	100.00%
Average Ratio (%), Assessed to True Value				95.83%			
Equalized Valuation, Taxable Properties				\$4,916,537,666.70			
Total # of property tax appeals filed in 2020				County Tax Board		252.00	
				State Tax Court		17.00	
Number of 2020 County Tax Board decisions appealed to Tax Court				14.00			
Number of pending property tax appeals in State Tax Court				29.00			
Amount paid out by municipality for tax appeals in 2020							
				Percentage of Exempt vs. Non-Exempt Properties 9.78%			

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 2020 Total Tax Rate
G Commercial/Industrial Exemption	5	\$77,362.55	\$5,365,400.00	\$173,946.26
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	5	77,362.55	5,365,400.00	173,946.26

**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		6.00	59,207.65	\$55,000.14	\$0.00	\$0.00	\$0.00	\$4,207.51
Supervisory Staff (Department Heads & Managers)	20.00	2.00	2,878,654.17	\$1,697,637.20	\$256,571.88	\$223,648.10	\$551,300.00	\$149,496.99
Police Officers (Including Superior Officers)	82.00	14.00	13,443,476.86	\$7,560,551.27	\$1,150,817.74	\$2,345,463.00	\$2,260,330.00	\$126,314.85
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	60.00	1.00	6,345,686.32	\$3,626,215.88	\$288,268.25	\$477,844.15	\$1,653,900.00	\$299,458.04
All Other Non-Union Employees not listed above	19.00	61.00	2,626,312.90	\$1,700,241.38	\$44,648.90	\$224,203.51	\$523,735.00	\$133,484.11
Totals	181.00	84.00	25,353,337.90	\$14,639,645.87	\$1,740,306.77	\$3,271,158.76	\$4,989,265.00	\$712,961.50

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	44.00	\$11,743.92	\$516,732.48	42.00	\$11,543.52	\$484,827.84
Parent & Child	14.00	\$21,021.60	\$294,302.40	11.00	\$20,662.80	\$227,290.80
Employee & Spouse (or Partner)	25.00	\$23,487.84	\$587,196.00	23.00	\$23,087.04	\$531,001.92
Family	66.00	\$32,765.52	\$2,162,524.32	68.00	\$32,206.32	\$2,190,029.76
Employee Cost Sharing Contribution (enter as negative -)			(\$822,832.35)			
Subtotal	149.00		\$2,737,922.85	144.00		\$3,433,150.32
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	38	\$4,345.56	\$165,131.28	35	\$4,681.04	\$163,836.40
Parent & Child	8	\$13,989.24	\$111,913.92	7	\$13,258.14	\$92,806.98
Employee & Spouse (or Partner)	68	\$14,337.72	\$974,964.96	71	\$11,874.80	\$843,110.80
Family	26	\$24,781.20	\$644,311.20	26	\$23,887.99	\$621,087.74
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	140.00		\$1,896,321.36	139.00		\$1,720,841.92
GRAND TOTAL	289.00		\$4,634,244.21	283.00		\$5,153,992.24

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	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,130,000.00	\$10,130,000.00				
Regional School Debt						
Utility Fund Debt						
Arts and Culture		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$4,033,035.00	\$4,033,035.00				
Notes Outstanding	\$16,186,940.00	\$16,186,940.00				
Bonds Outstanding	\$18,845,000.00	\$18,845,000.00				
Loans and Other Debt	\$124,530.69	\$124,530.69				
Total (Current Year)	\$49,319,505.69	\$10,130,000.00				
Population (2010 census)	<u>48,559</u>					
Per Capita Gross Debt	<u>\$1,015.66</u>					
Per Capita Net Debt	<u>\$807.05</u>					
3 Yr. Average Property Valuation		<u>\$4,798,712,427.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.82%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$9,975.00					
Bond Anticipation Notes - Interest	\$282,485.00					
Bonds - Principal	\$1,916,200.00		\$1,070,000.00	\$1,100,000.00	\$14,420,000.00	
Bonds - Interest	\$640,000.00		\$558,437.52	\$519,862.52	\$3,020,384.57	
Loans & Other Debt - Principal	\$31,869.84		\$20,073.77	\$7,916.25	\$64,670.84	
Loans & Other Debt - Interest	\$2,332.06		\$1,691.48	\$1,412.36	\$5,293.75	
Total			\$2,882,861.90	\$1,650,202.77	\$1,629,191.13	\$17,510,349.16
Total Principal			\$1,958,044.84	\$1,090,073.77	\$1,107,916.25	\$14,484,670.84
Total Interest			\$924,817.06	\$560,129.00	\$521,274.88	\$3,025,678.32
% of Total Current Year Budget			6.39%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2					
Year of Last Rating	2020					
Mark "X" if Municipality has no bond rating						

