



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0818_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

Municipality: **State:** **Zip:**

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		jdauria@twp.washington.nj.us
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Municipal Clerk

Jill		McCrea		jmccrea@twp.washington.nj.us
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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	12/31/2017	adonato@twp.washington.nj.us
Nick		Fazzio	12/31/2017	nfazzio@twp.washington.nj.us
Sean		Longfellow	12/31/2017	slongfellow@twp.washington.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	0.634	\$26,877,979.53	18.80%	\$1,333.76
Municipal Library	0.035	\$1,494,260.84	1.05%	\$73.63
Municipal Open Space	0.012	\$493,300.77	0.34%	\$25.24
Fire Districts (avg. rate/total levies)	0.131	\$5,539,173.00	3.87%	\$275.59
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.912	\$80,922,881.00	56.59%	\$4,022.33
Regional School District			0.00%	\$0.00
County Purposes	0.611	\$25,858,274.05	18.08%	\$1,285.38
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$1,800,831.80	1.26%	\$90.46
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	3.378	\$142,986,700.99	100.00%	\$7,106.40

Total Taxable Valuation as of October 1, 2014	<u>\$4,251,946,804.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$210,373.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.634	0.657	3.63%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$26,877,979.53	\$27,948,260.99	3.98%	\$1,070,281.46

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,333.76	\$1,382.15	3.63%	\$48.39

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$27,948,260.99
Municipal Library	ACTUAL	\$1,479,725.48
Municipal Open Space	ACTUAL	\$476,600.00
Fire Districts (total levies)	ACTUAL	\$5,901,099.00
Other Special Districts (total levies)		
Local School District	ACTUAL	\$84,298,574.00
Regional School District		
County Purposes	ACTUAL	\$27,363,117.74
County Library		
County Board of Health		
County Open Space	ACTUAL	\$1,843,710.74
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$149,311,087.95

Revenue Anticipated, Excluding Tax Levy	8,348,537.15
Budget Appropriations, before Reserve for Uncollected Taxes	37,003,852.54
Total Non-Municipal Tax Levy	\$119,883,101.48
Amount to be Raised by Taxes - Before RUT	\$148,538,416.87
Reserve for Uncollected Taxes (RUT)	\$776,437.24
Total Amount to be Raised by Taxes	\$149,314,854.11

% of Tax Collections used to Calculate RUT 99.48%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	143,230,437.35
Total Tax Levy, CY 2014	143,381,301.53
% of Taxes Collected, CY 2014	<u>99.89%</u>

Delinquent Taxes - December 31, 2014 \$150,864.18

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	562.61%	\$1,294,000.00	\$230,000.00	\$1,524,000.00	\$1,524,000.00							
08	Local Revenue	2.30%	\$26,178.75	\$1,137,321.25	\$1,163,500.00	\$1,163,500.00							
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	-0.96%	(\$4,613.00)	\$479,613.00	\$475,000.00	\$475,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	178.08%	\$584,282.15	\$328,108.24	\$912,390.39	\$912,390.39							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-59.88%	(\$1,451,069.27)	\$2,423,287.03	\$972,217.76	\$972,217.76							
15	Receipts from Delinquent Taxes	#DIV/0!	\$100,000.00		\$100,000.00	\$100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.53%	\$1,210,046.96	\$26,738,213.03	\$27,948,260.99	\$27,948,260.99							
07	Minimum Library Tax	-0.97%	(\$14,535.36)	\$1,494,260.84	\$1,479,725.48	\$1,479,725.48							
54	Open Space Levy Tax	-3.39%	(\$16,700.77)	\$493,300.77	\$476,600.00	\$476,600.00	\$476,600.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	4.73%	\$1,727,589.46	\$36,525,534.16	\$38,253,123.62	\$37,776,523.62	\$476,600.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	18.00	19.00	2.64%	\$46,475.00	\$1,763,550.00	\$1,810,025.00	\$1,810,025.00								
21	5.00		-7.90%	(\$12,995.00)	\$164,495.00	\$151,500.00	\$151,500.00								
22	5.00		5.82%	\$22,600.00	\$388,550.00	\$411,150.00	\$411,150.00								
23			4.32%	\$304,776.00	\$7,061,662.00	\$7,366,438.00	\$7,366,438.00								
25	99.00	2.00	2.67%	\$227,200.00	\$8,505,409.00	\$8,732,600.00	\$8,732,600.00								
26	32.00	15.00	3.97%	\$240,550.00	\$6,053,700.00	\$6,294,250.00	\$6,294,250.00								
27			-20.00%	(\$500.00)	\$2,500.00	\$2,000.00	\$2,000.00								
28	5.00	11.00	1.30%	\$25.00	\$1,925.00	\$1,950.00	\$1,950.00								
29			#DIV/0!	\$0.00		\$0.00									
30			42.60%	\$19,000.00	\$44,600.00	\$63,600.00	\$63,600.00								
31			1.48%	\$22,500.00	\$1,523,000.00	\$1,545,500.00	\$1,545,500.00								
32			12.16%	\$218,400.00	\$1,796,600.00	\$2,015,000.00	\$2,015,000.00								
35			#DIV/0!	\$0.00		\$0.00									
36			#DIV/0!	\$0.00		\$0.00									
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	8.00	2.00	3.60%	\$14,175.00	\$393,300.00	\$407,475.00	\$407,475.00								
44			#DIV/0!	\$0.00		\$0.00									
45			#DIV/0!	\$0.00		\$0.00									
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			#DIV/0!	\$0.00		\$0.00									
55			#DIV/0!	\$0.00		\$0.00									
Total	172.00	40.00	3.98%	\$1,102,206.00	\$27,699,282.00	\$28,801,488.00	\$28,801,488.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	443	\$37,005,500.00	0.88%	15A Public Schools	16	\$230,138,500.00	46.52%
2 Residential	16,097	\$3,385,410,500.00	80.05%	15B Other Schools	6	\$9,647,000.00	1.95%
3A/3B Farm	80	\$5,561,200.00	0.13%	15C Public Property	346	\$73,409,900.00	14.84%
4A Commercial	842	\$722,086,100.00	17.07%	15D Church and Charities	37	\$48,878,900.00	9.88%
4B Industrial	14	\$10,194,500.00	0.24%	15E Cemeteries & Graveyards	2	\$2,907,700.00	0.59%
4C Apartments	10	\$68,658,600.00	1.62%	15F Other Exempt	143	\$129,677,200.00	26.22%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	17,486	\$4,228,916,400.00	100.00%	Total	550	\$494,659,200.00	100.00%
Average Ratio (%), Assessed to True Value				95.38%			
Equalized Valuation, Taxable Properties				\$4,433,755,923.67			
Total # of property tax appeals filed in 2014				County Tax Board		150.00	
				State Tax Court		42.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				75.00			
Amount paid out by municipality for tax appeals in 2014				\$452,910.32			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.05%			

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	10	\$937,305.70	\$39,092,000.00	\$1,320,527.76
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	10	937,305.70	39,092,000.00	1,320,527.76

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	
M.I.L.C.	Comm. Indust	\$19,653.00	\$1,254,672.00	\$397,070.39																
Comm. Home, apartment	Mlt. Housing	\$30,098.00	\$9,112,600.00	\$707,258.75																
Multifam. Apartment	Mlt. Housing	\$52,275.00	\$8,956,500.00	\$302,564.06																
Gloucester County Public Housing	Mlt. Housing	\$959.00	\$639,900.00	\$22,628.22																
Virtual Training School	Comm. Indust	\$7,951.89	\$406,300.00	\$20,159.90																
Total Long Term Exemptions - Column Total		112,055.89	\$3,094,800.00	1,050,382.34	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																		\$112,055.89	\$31,094,800.00	\$1,050,382.34

**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	1,531,645.96	\$995,785.49	\$43,195.34	\$109,968.10	\$303,215.00	\$79,482.03
Police Officers (Including Superior Officers)	90.00	0.00	12,253,117.90	\$6,988,841.30	\$1,047,192.28	\$1,619,711.83	\$2,480,850.00	\$116,522.49
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	65.00	19.00	6,177,773.33	\$3,355,553.77	\$302,394.40	\$448,267.12	\$1,791,725.00	\$279,833.04
All Other Non-Union Employees not listed above	6.00	15.00	689,462.59	\$469,132.34	\$0.00	\$19,051.62	\$165,390.00	\$35,888.62
Totals	172.00	40.00	20,711,207.27	\$11,864,312.90	\$1,392,782.02	\$2,196,998.67	\$4,741,180.00	\$515,933.68

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	30.00	\$11,451.00	\$343,530.00
Parent & Child	13.00	\$19,352.00	\$251,576.00
Employee & Spouse (or Partner)	21.00	\$22,902.00	\$480,942.00
Family	63.00	\$31,048.00	\$1,956,024.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	127.00	\$84,753.00	\$3,032,072.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	26	\$7,810.00	\$203,060.00
Parent & Child	1	\$20,464.00	\$20,464.00
Employee & Spouse (or Partner)	58	\$21,236.00	\$1,231,688.00
Family	31	\$32,964.00	\$1,021,884.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	116.00	\$82,474.00	\$2,477,096.00
GRAND TOTAL	243.00	\$167,227.00	\$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
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
Police	3350.02	\$1,286,062.68	X		
Public Works	568.58	\$136,552.12	X		
Clerical	614.72	\$119,169.79	X		
Supervisors	436.05	\$116,694.52	X		
Non-Union	269.59	\$71,847.14		X	
Totals	5238.96	\$1,730,326.25			
Total Funds Reserved as of end of 2014		\$582,915.00			
Total Funds Appropriated in 2015		\$541,294.96			

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

	Gross Debt	Deductions	Net Debt					
				Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$20,845,000.00	\$20,845,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest	\$14,500.00			
0			\$0.00	Bonds - Principal	\$2,010,400.00	\$2,080,000.00	\$2,165,000.00	\$12,510,000.00
0			\$0.00	Bonds - Interest	\$540,000.00	\$563,037.52	\$472,987.52	\$1,959,568.92
0			\$0.00	Loans & Other Debt - Principal	\$226,500.00	\$164,057.82	\$162,850.45	\$330,551.18
0			\$0.00	Loans & Other Debt - Interest	\$5,700.00	\$13,191.61	\$9,312.23	\$23,241.45
0			\$0.00					
0			\$0.00	Total	\$2,797,100.00	\$2,820,286.95	\$2,810,150.20	\$14,823,361.55
Municipal Purposes				Total Principal	\$2,236,900.00	\$2,244,057.82	\$2,327,850.45	\$12,840,551.18
Debt Authorized			\$0.00	Total Interest	\$560,200.00	\$576,229.13	\$482,299.75	\$1,982,810.37
Notes Outstanding	\$2,485,200.00		\$2,485,200.00	% of Total Current Year Budget	9.71%			
Bonds Outstanding	\$19,135,000.00		\$19,135,000.00					
Loans and Other Debt	\$462,929.57		\$462,929.57					
Total (Current Year)	\$42,928,129.57	\$20,845,000.00	\$22,083,129.57	Description	Debt Not Listed Above			
Population (2010 census)	<u>48,559</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$884.04</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$454.77</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$4,481,241,891.33</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.49%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	A3			
				Year of Last Rating	2014			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	EIRC	IT	Maintenance/WIFI	1/1/2015	12/31/2015	\$25,750.00
Receiving	EIRC	IT	PW Gargae Maintenance	1/1/2015	12/31/2015	\$1,800.00
Providing	Washington Twp. Board of Ed.	SRO & SLEO	School Security	9/1/2014	6/30/2015	\$82,439.42

USER FRIENDLY BUDGET SECTION - Notes

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