



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0818 Washington Township - County of Gloucester

Introduced

Municode: 0818

Filename: 0818_fbi_2018.xlsm

Website: www.twp.washington.nj.us

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
Joann		Gattinelli	12/31/2020	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

Leo		Selb		lselb@twp.washington.nj.us
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
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
Dana		Pasqualone	12/31/2020	dpasqualone@twp.washington.nj.us
Joe		Perry	12/31/2020	jperry@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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	69.17%	\$1,425,000.00	\$2,060,000.00	\$3,485,000.00	\$3,485,000.00							
08	Local Revenue	-33.49%	(\$979,510.30)	\$2,924,510.30	\$1,945,000.00	\$1,945,000.00							
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	-30.78%	(\$377,911.00)	\$1,227,911.00	\$850,000.00	\$850,000.00							
	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	-33.67%	(\$182,184.92)	\$541,149.50	\$358,964.58	\$358,964.58							
08	Other Special Items	-5.75%	(\$71,498.27)	\$1,243,549.29	\$1,172,051.02	\$1,172,051.02							
15	Receipts from Delinquent Taxes	-49.64%	(\$98,560.13)	\$198,560.13	\$100,000.00	\$100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.27%	(\$649,859.76)	\$28,640,089.13	\$27,990,229.37	\$27,990,229.37							
07	Minimum Library Tax	1.63%	\$24,616.53	\$1,508,166.79	\$1,532,783.32	\$1,532,783.32							
54	Open Space Levy Tax	-2.53%	(\$11,057.24)	\$437,262.00	\$426,204.76		\$426,204.76						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.19%	(\$920,965.09)	\$41,982,627.14	\$41,061,662.05	\$40,635,457.29	\$426,204.76	\$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	General Government	17.00	8.00	2.98%	\$67,199.01	\$2,255,187.00	\$2,322,386.01	\$2,322,386.01							
21	Land-Use Administration	3.00		-5.65%	(\$7,900.00)	\$139,900.00	\$132,000.00	\$132,000.00							
22	Uniform Construction Code	9.00		26.74%	\$161,380.00	\$603,580.00	\$764,960.00	\$764,960.00							
23	Insurance			0.00%	\$0.00	\$7,505,100.00	\$7,505,100.00	\$7,505,100.00							
25	Public Safety	93.00	30.00	-0.04%	(\$3,844.06)	\$8,919,474.06	\$8,915,630.00	\$8,915,630.00							
26	Public Works	42.00	20.00	3.71%	\$251,400.00	\$6,779,850.00	\$7,031,250.00	\$7,031,250.00							
27	Health and Human Services			202.79%	\$8,720.00	\$4,300.00	\$13,020.00	\$4,300.00	\$8,720.00						
28	Parks and Recreation			24.71%	\$635.00	\$2,570.00	\$3,205.00	\$3,205.00							
29	Education (including Library)			1.63%	\$24,616.53	\$1,508,166.79	\$1,532,783.32	\$1,532,783.32							
30	Unclassified			-8.73%	(\$11,300.00)	\$129,400.00	\$118,100.00	\$118,100.00							
31	Utilities and Bulk Purchases			-1.01%	(\$16,000.00)	\$1,586,500.00	\$1,570,500.00	\$1,570,500.00							
32	Landfill / Solid Waste Disposal			12.96%	\$268,964.58	\$2,075,000.00	\$2,343,964.58	\$2,255,000.00	\$88,964.58						
35	Contingency			8.92%	\$263,972.33	\$2,957,734.00	\$3,221,706.33	\$3,221,706.33							
36	Statutory Expenditures			0.00%	\$0.00	\$16,419.00	\$16,419.00	\$16,419.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	5.00	4.00	6.40%	\$25,615.00	\$400,535.00	\$426,150.00	\$426,150.00							
44	Capital			85.00%	\$255,000.00	\$300,000.00	\$555,000.00	\$555,000.00							
45	Debt			19.60%	\$494,312.00	\$2,522,288.00	\$3,016,600.00	\$2,590,395.24	\$426,204.76						
46	Deferred Charges			#DIV/0!	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.01%	\$8,440.42	\$838,242.63	\$846,683.05	\$846,683.05							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	169.00	62.00	4.72%	\$1,821,210.81	\$38,544,246.48	\$40,365,457.29	\$39,841,567.95	\$97,684.58	\$426,204.76	\$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, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	571	\$54,273,100.00	1.27%	15A Public Schools	17	\$230,963,300.00	49.30%
2 Residential	16,160	\$3,400,109,200.00	79.78%	15B Other Schools	6	\$9,647,000.00	2.06%
3A/3B Farm	72	\$4,819,600.00	0.11%	15C Public Property	347	\$72,701,300.00	15.52%
4A Commercial	838	\$733,249,300.00	17.20%	15D Church and Charities	63	\$99,523,800.00	21.24%
4B Industrial	11	\$6,727,900.00	0.16%	15E Cemeteries & Graveyards	2	\$2,885,600.00	0.62%
4C Apartments	8	\$58,445,900.00	1.37%	15F Other Exempt	143	\$52,809,600.00	11.27%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,422,553.00	0.10%				
Total	17,661	\$4,262,047,553.00	100.00%	Total	578	\$468,530,600.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
92.60%				10.99%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$4,602,643,145.79				107.00			
Total # of property tax appeals filed in 2017				State Tax Court			
				17.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				Number of 2017 County Tax Board decisions appealed to Tax Court			
				1.00			
Number of pending property tax appeals in State Tax Court				Number of pending property tax appeals in State Tax Court			
				13.00			
Amount paid out by municipality for tax appeals in 2017				Amount paid out by municipality for tax appeals in 2017			
				\$0.00			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption	20	\$59,519.79	\$3,706,500.00	\$125,946.87
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	20	59,519.79	3,706,500.00	125,946.87

**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)	17.00	2.00	1,992,046.49	\$1,219,931.67	\$56,855.45	\$148,980.16	\$468,605.00	\$97,674.21
Police Officers (Including Superior Officers)	78.00	8.00	12,090,972.92	\$7,143,082.21	\$792,478.09	\$1,890,277.00	\$2,150,070.00	\$115,065.62
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	64.00	3.00	6,621,255.96	\$3,761,259.44	\$328,904.23	\$454,034.77	\$1,764,160.00	\$312,897.52
All Other Non-Union Employees not listed above	10.00	43.00	1,596,932.24	\$1,094,157.08	\$34,377.84	\$106,414.40	\$275,650.00	\$86,332.92
Totals	169.00	62.00	22,360,415.12	\$13,273,430.40	\$1,212,615.61	\$2,599,706.33	\$4,658,485.00	\$616,177.78

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	38.00	\$11,861.16	\$450,724.08	32.00	\$11,861.16	\$379,557.12
Parent & Child	10.00	\$21,231.60	\$212,316.00	10.00	\$21,231.60	\$212,316.00
Employee & Spouse (or Partner)	21.00	\$23,912.52	\$502,162.92	24.00	\$23,912.52	\$573,900.48
Family	56.00	\$33,092.76	\$1,853,194.56	57.00	\$33,092.76	\$1,886,287.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	125.00		\$3,018,397.56	123.00		\$3,052,060.92
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	31	\$8,203.29	\$254,301.99	33	\$8,584.23	\$283,279.59
Parent & Child	4	\$23,427.48	\$93,709.92	3	\$23,427.48	\$70,282.44
Employee & Spouse (or Partner)	54	\$20,496.06	\$1,106,787.24	62	\$21,180.20	\$1,313,172.40
Family	45	\$36,924.68	\$1,661,610.60	29	\$38,073.49	\$1,104,131.21
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	134.00		\$3,116,409.75	127.00		\$2,770,865.64
GRAND TOTAL	259.00		\$6,134,807.31	250.00		\$5,822,926.56

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	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,655,000.00	\$12,655,000.00				
Regional School Debt						
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	\$5,537,455.00	\$5,537,455.00				
Bonds Outstanding	\$25,535,000.00	\$25,535,000.00				
Loans and Other Debt	\$257,608.61	\$257,608.61				
Total (Current Year)	\$43,985,063.61	\$12,655,000.00	\$3,016,507.64	\$3,127,714.42	\$3,057,289.39	\$23,735,507.12
Population (2010 census)	48,559					
Per Capita Gross Debt	\$905.81					
Per Capita Net Debt	\$645.20					
3 Yr. Average Property Valuation		\$4,530,809,157.33				
Net Debt as % of 3 Year Avg Property Valuation		0.69%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$63,900.00			
Bonds - Principal			\$1,817,200.00	\$2,250,000.00	\$2,270,000.00	\$18,845,000.00
Bonds - Interest			\$992,000.00	\$843,512.52	\$753,087.52	\$4,755,246.77
Loans & Other Debt - Principal			\$137,509.75	\$30,626.29	\$31,241.86	\$124,530.70
Loans & Other Debt - Interest			\$5,897.89	\$3,575.61	\$2,960.01	\$10,729.65
Total			\$3,016,507.64	\$3,127,714.42	\$3,057,289.39	\$23,735,507.12
Total Principal			\$1,954,709.75	\$2,280,626.29	\$2,301,241.86	\$18,969,530.70
Total Interest			\$1,061,797.89	\$847,088.13	\$756,047.53	\$4,765,976.42
% of Total Current Year Budget			7.47%			
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	Aa2					
Year of Last Rating	2017					
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)
