State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0818 Washington Township - County of Gloucester — Adopted

Municode: 0818 **Filename:** 0818_fba_2023.xlsm

Website:	www.township.nj.us				
Phone Number:	856-589-0520				
Mailing Address:	P.O. Box 1106				
	Turnersville				
Municipality:	Twp of Washington	**State:**	**NJ**	**Zip:**	08012

Mayor

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

Chief Administrative Officer

Colette		Bachich		cbachich@twp.washington.nj.us

Chief Financial Officer

Colette		Bachich		cbachich@twp.washington.nj.us

Municipal Clerk

Christine		Ciallella		cciallella@twp.washington.nj.us

Registered Municipal Accountant

Michael		Holt		mholt@hmacpainc.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Brown Jr.	12/31/2026	dbrownjr@twp.washington.nj.us
Richard		Bennett	12/31/2024	rbennett@twp.washington.nj.us
Anthony		DellaPia	12/31/2024	adellapia@twp.washington.nj.us
Peter		DelBorello	12/31/2026	pdelborello@twp.washington.nj.us
Jack		Yerkes	12/31/2026	jyerkes@twp.washington.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.604	$28,638,578.28	17.39%	$1,404.43
Municipal Library	0.036	$1,752,379.33	1.06%	$83.71
Municipal Open Space	0.011	$474,277.97	0.29%	$25.58
Municipal Arts and Culture			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.159	$7,500,068.00	4.55%	$369.71
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.956	$92,658,431.00	56.27%	$4,548.11
Regional School District			0.00%	$0.00
County Purposes	0.671	$31,775,194.33	19.30%	$1,560.22
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.400	$1,881,986.74	1.14%	$930.08
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2022 Budget)	3.837	$164,680,915.65	100.00%	$8,921.83

Total Taxable Valuation as of October 1, 2022 $4,727,695,115.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $232,521.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.604	0.644	6.62%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$28,638,578.28	$30,444,959.27	6.31%	$1,806,380.99

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,404.43	$1,497.44	6.62%	$93.01

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	$30,444,959.27
Municipal Library	ESTIMATED	$2,004,379.37
Municipal Open Space	ESTIMATED	$472,769.51
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	$7,650,069.36
Other Special Districts (total levies)		
Local School District	ESTIMATED	$94,511,599.62
Regional School District		
County Purposes	ESTIMATED	$32,410,698.22
County Library		
County Board of Health		
County Open Space	ESTIMATED	$1,919,626.47
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$169,414,101.82

Revenue Anticipated, Excluding Tax Levy	15,106,429.12
Budget Appropriations, before Reserve for Uncollected Taxes	46,369,869.05
Total Non-Municipal Tax Levy	$136,964,763.18
Amount to be Raised by Taxes - Before RUT	$168,228,203.11
Reserve for Uncollected Taxes (RUT)	$1,185,898.71
Total Amount to be Raised by Taxes	$169,414,101.82
% of Tax Collections used to Calculate RUT	99.30%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	165,009,445.17
Total Tax Levy, CY 2022	165,032,355.25
% of Taxes Collected, CY 2022	99.99%
Delinquent Taxes - December 31, 2022	$22,910.08

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	-16.67%	($1,000,000.00)	$6,000,000.00	$5,000,000.00	$5,000,000.00							
08	Local Revenue	30.96%	$411,583.23	$1,329,609.95	$1,741,193.18	$1,741,193.18							
09	State Aid (without offsetting appropriation)	5.91%	$189,127.98	$3,201,429.00	$3,390,556.98	$3,390,556.98							
08	Uniform Construction Code Fees	9.47%	$73,546.67	$776,916.00	$850,462.67	$850,462.67							
	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	-63.80%	($899,252.00)	$1,409,426.81	$510,174.81	$510,174.81							
08	Other Special Items	-8.58%	($316,847.78)	$3,690,889.26	$3,374,041.48	$3,374,041.48							
15	Receipts from Delinquent Taxes	-16.54%	($47,568.79)	$287,568.79	$240,000.00	$240,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.31%	$1,806,380.99	$28,638,578.28	$30,444,959.27	$30,444,959.27							
07	Minimum Library Tax	14.38%	$252,000.04	$1,752,379.33	$2,004,379.37	$2,004,379.37							
54	Open Space Levy Tax	-0.32%	($1,508.46)	$474,277.97	$472,769.51		$472,769.51						
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	0.98%	$467,461.88	$47,561,075.39	$48,028,537.27	$47,555,767.76	$472,769.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	36.00	28.00	-19.49%	($637,300.99)	$3,269,776.99	$2,632,476.00	$2,632,476.00								
21	Land-Use Administration	4.00		6.38%	$16,100.00	$252,500.00	$268,600.00	$268,600.00								
22	Uniform Construction Code	9.00	2.00	6.50%	$51,850.00	$797,800.00	$849,650.00	$849,650.00								
23	Insurance			5.81%	$436,000.00	$7,500,000.00	$7,936,000.00	$7,936,000.00								
25	Public Safety	83.00	16.00	4.52%	$438,526.81	$9,709,749.00	$10,148,275.81	$10,056,801.00	$91,474.81							
26	Public Works	44.00	24.00	5.36%	$459,700.00	$8,584,450.00	$9,044,150.00	$8,631,450.00	$412,700.00							
27	Health and Human Services			109.22%	$8,000.00	$7,325.00	$15,325.00	$7,325.00	$8,000.00							
28	Parks and Recreation			0.00%	$0.00	$7,900.00	$7,900.00	$7,900.00								
29	Education (including Library)			14.38%	$251,998.06	$1,752,379.33	$2,004,377.39	$2,004,377.39								
30	Unclassified			5.46%	$10,000.00	$183,000.00	$193,000.00	$193,000.00								
31	Utilities and Bulk Purchases			-7.66%	($154,000.00)	$2,009,500.00	$1,855,500.00	$1,855,500.00								
32	Landfill / Solid Waste Disposal			0.00%	$0.00	$2,471,000.00	$2,471,000.00	$2,471,000.00								
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			11.98%	$500,480.24	$4,177,236.00	$4,677,716.24	$4,677,716.24								
37	Judgements			#DIV/0!	$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	5.00	4.00	-1.54%	($5,499.00)	$356,550.00	$351,051.00	$351,051.00								
44	Capital			20.00%	$50,000.00	$250,000.00	$300,000.00	$300,000.00								
45	Debt			18.45%	$634,074.64	$3,437,123.48	$4,071,198.12	$3,598,428.61		$472,769.51						
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			84.14%	$541,893.96	$644,004.75	$1,185,898.71	$1,185,898.71								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	181.00	74.00	5.73%	$2,601,823.72	$45,426,713.55	$48,028,537.27	$47,043,592.95	$512,174.81	$472,769.51	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**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, 2022 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	448	$50,472,600.00	1.07%
2	Residential	16,362	$3,798,455,400.00	80.17%
3A/3B	Farm	68	$4,835,300.00	0.10%
4A	Commercial	837	$818,554,615.00	17.28%
4B	Industrial	11	$9,842,200.00	0.21%
4C	Apartments	3	$50,838,000.00	1.07%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property		$5,270,560.00	0.11%
	Total	17,729	$4,738,268,675.00	100.00%

Average Ratio (%), Assessed to True Value	89.87%
Equalized Valuation, Taxable Properties	$5,272,358,601.31

Total # of property tax appeals filed in 2022	County Tax Board	24.00
	State Tax Court	16.00
Number of 2022 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		21.00
Amount paid out by municipality for tax appeals in 2022		

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	17	$127,399,200.00	27.08%
15B	Other Schools	5	$5,644,600.00	1.20%
15C	Public Property	361	$72,491,700.00	15.41%
15D	Church and Charities	57	$170,890,000.00	36.32%
15E	Cemeteries & Graveyards	2	$2,654,600.00	0.56%
15F	Other Exempt	194	$91,434,700.00	19.43%
	Total	636	$470,514,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties: 9.93%

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 2022 Total Tax Rate
G	Commercial/Industrial Exemption	5	$23,935.04	$2,911,700.00	$96,610.21
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	23,935.04	2,911,700.00	96,610.21

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
New Jersey Transit	Comm./Indust.	$10,680.00	$8,876,500.00	$300,114.47
Millstream Apts	Aff. Housing	$78,832.88	$8,823,400.00	$298,319.15
Gloucester County Housing	Aff. Housing	$2,784.42	$722,400.00	**$24,424.34**
Washington Square	Comm./Indust.	$345,483.45	$6,217,500.00	**$210,213.68**
Elwyn NJ	Aff. Housing	$7,950.00	$644,800.00	**$21,800.69**
Total Long Term Exemptions - Column Total		445,730.75	25,284,600.00	854,872.33
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$445,730.75	$25,284,600.00	$854,872.33

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	59,208.58	$55,001.00	$0.00	$0.00	$0.00	$4,207.58
Supervisory Staff (Department Heads & Managers)	20.00	1.00	3,007,965.42	$1,920,933.83	$116,540.48	$263,324.32	$551,300.00	$155,866.78
Police Officers (Including Superior Officers)	82.00	11.00	14,803,057.11	$8,272,854.12	$1,307,713.77	$2,823,240.99	$2,260,330.00	$138,918.23
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	58.00	1.00	6,941,197.41	$4,144,041.78	$291,005.64	$568,098.86	$1,598,770.00	$339,281.13
All Other Non-Union Employees not listed above	21.00	55.00	2,961,315.92	$1,955,954.86	$8,085.00	$268,162.01	$578,865.00	$150,249.05
Totals	181.00	74.00	27,772,744.44	$16,348,785.59	$1,723,344.89	$3,922,826.19	$4,989,265.00	$788,522.77

Is the Local Government required to comply with N.J.S.A. 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	48.00	$14,229.75	$683,028.00	44.00	$11,439.63	$503,343.72
Parent & Child	12.00	$25,864.32	$310,371.84	15.00	$23,301.09	$349,516.35
Employee & Spouse (or Partner)	22.00	$28,734.76	$632,164.72	22.00	$28,487.75	$626,730.50
Family	63.00	$40,076.99	$2,524,850.37	64.00	$33,148.50	$2,121,504.00
Employee Cost Sharing Contribution (enter as negative -)						($865,579.44)
Subtotal	145.00		$4,150,414.93	145.00		$2,735,515.13
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	43	$5,809.69	$249,816.67	45	$6,035.70	$271,606.50
Parent & Child	7	$22,196.42	$155,374.94	7	$19,223.30	$134,563.10
Employee & Spouse (or Partner)	76	$16,325.38	$1,240,728.88	73	$14,118.37	$1,030,641.01
Family	29	$39,040.92	$1,132,186.68	27	$32,629.03	$880,983.81
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	155.00		$2,778,107.17	152.00		$2,317,794.42
GRAND TOTAL	300.00		$6,928,522.10	297.00		$5,053,309.55

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	8808.89	$3,879,569.08	x		
Public Works	882.08	$254,032.61	x		
Clerical	885.31	$228,996.77	x		
Supervisors	429.72	$164,427.78	x		
Non-Union	522.13	$161,241.11		x	
Totals	11528.13	$4,688,267.35			

Total Funds Reserved as of end of 2022	
Total Funds Appropriated in 2023	

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$8,365,000.00	$8,365,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
Municipal Purposes			
Debt Authorized (BNI)	$0.00		$0.00
Notes Outstanding	$9,597,233.00		$9,597,233.00
Bonds Outstanding	$34,500,000.00		$34,500,000.00
Loans and Other Debt	$72,587.09		$72,587.09
Total (Current Year)	$52,534,820.09	$8,365,000.00	$44,169,820.09

Population (2020 census)	48,677
Per Capita Gross Debt	$1,079.25
Per Capita Net Debt	$907.41
3 Year Average Property Valuation	$5,390,449,359.00
Net Debt as % of 3 Year Average Property Valuation	0.82%

	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest	$216,000.00			
Bonds - Principal	$2,465,000.00	$2,480,000.00	$2,515,000.00	$27,040,000.00
Bonds - Interest	$908,100.00	$842,637.52	$769,537.52	$3,750,959.53
Loans & Other Debt - Principal	$7,916.25	$8,075.37	$8,237.68	$48,357.79
Loans & Other Debt - Interest	$1,412.36	$1,253.24	$1,090.92	$2,949.59
Total	$3,598,428.61	$3,331,966.13	$3,293,866.12	$30,842,266.91
Total Principal	$2,472,916.25	$2,488,075.37	$2,523,237.68	$27,088,357.79
Total Interest	$1,125,512.36	$843,890.76	$770,628.44	$3,753,909.12
% of Total Current Year Budget	7.49%			

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	2022		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	School District	Washington Twp Board of Education	Police	Police	School Security	9/1/2022	6/30/2023	$144,905.00
	Amount Received Page Total							$144,905.00
	Amount Paid Page Total							$0.00
	Page Total							$144,905.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							$144,905.00
	Amount Paid Total							$0.00
	Total							$144,905.00

Sheet UFB-11

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

Washington Township Fire District
Washington Township Municipal Utilities Authority

USER FRIENDLY BUDGET SECTION - Notes

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