State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0818 Washington Township - County of Gloucester — Introduced

Municode: 0818 **Filename:** 0818_fbi_2024.xlsm

Government Type: Mayor-Council (Faulkner)

Election Type: Non-Partisan (November)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Laurie		Burns	12/31/2024	mayorburns@twp.washington.nj.us

Chief Administrative Officer

Joseph		Russo		jrusso@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

2023 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	0.644	$30,444,959.27	17.94%	$1,499.14
Municipal Library	0.042	$2,004,379.37	1.18%	$97.77
Municipal Open Space	0.011	$472,769.51	0.28%	$25.61
Municipal Arts and Culture			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.176	$8,268,069.00	4.87%	$409.70
Other Special Districts (total levies)			0.00%	$0.00
Local School District	2.007	$94,760,664.00	55.84%	$4,672.02
Regional School District			0.00%	$0.00
County Purposes	0.673	$31,770,774.99	18.72%	$1,566.65
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.042	$1,967,664.55	1.16%	$97.77
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2023 Budget)	3.595	$169,689,280.69	100.00%	$8,368.66

Total Taxable Valuation as of October 1, 2023 $4,722,105,100.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $232,786.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.644	0.709	10.09%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$30,444,959.27	$33,469,927.12	9.94%	$3,024,967.85

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,499.14	$1,650.45	10.09%	$151.31

Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	$33,469,927.12
Municipal Library	ESTIMATED	$2,163,025.23
Municipal Open Space	ESTIMATED	$472,210.51
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	$8,606,614.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	$98,551,090.56
Regional School District		
County Purposes	ESTIMATED	$32,406,190.49
County Library		
County Board of Health		
County Open Space	ESTIMATED	$2,007,017.84
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$177,676,075.75

Revenue Anticipated, Excluding Tax Levy	17,572,520.91
Budget Appropriations, before Reserve for Uncollected Taxes	50,154,066.71
Total Non-Municipal Tax Levy	$142,043,123.40
Amount to be Raised by Taxes - Before RUT	$174,624,669.20
Reserve for Uncollected Taxes (RUT)	$888,381.32
Total Amount to be Raised by Taxes	$175,513,050.52
% of Tax Collections used to Calculate RUT	99.49%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023	176,787,882.81
Total Tax Levy, CY 2023	177,676,264.13
% of Taxes Collected, CY 2023	99.50%
Delinquent Taxes - December 31, 2023	$17,987.81

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	-14.02%	($701,000.00)	$5,000,000.00	$4,299,000.00	$4,299,000.00							
08	Local Revenue	-4.04%	($70,325.70)	$1,740,325.70	$1,670,000.00	$1,670,000.00							
09	State Aid (without offsetting appropriation)	5.40%	$182,974.22	$3,390,556.98	$3,573,531.20	$3,573,531.20							
08	Uniform Construction Code Fees	-0.84%	($7,643.00)	$913,143.00	$905,500.00	$905,500.00							
	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	-62.45%	($922,442.58)	$1,476,977.15	$554,534.57	$554,534.57							
08	Other Special Items	10.54%	$420,758.47	$3,992,843.84	$4,413,602.31	$4,413,602.31							
15	Receipts from Delinquent Taxes	-6.53%	($2,934.54)	$44,934.54	$42,000.00	$42,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	9.77%	$2,975,721.62	$30,444,959.27	$33,420,680.89	$33,420,680.89							
07	Minimum Library Tax	7.91%	$158,645.86	$2,004,379.37	$2,163,025.23	$2,163,025.23							
54	Open Space Levy Tax	0.04%	$191.93	$472,769.51	$472,961.44		$472,961.44						
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	4.11%	$2,033,946.28	$49,480,889.36	$51,514,835.64	$51,041,874.20	$472,961.44	$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	41.00	30.00	-0.61%	($14,900.00)	$2,444,976.00	$2,430,076.00	$2,430,076.00								
21	Land-Use Administration	4.00		40.25%	$106,900.00	$265,600.00	$372,500.00	$372,500.00								
22	Uniform Construction Code	10.00	2.00	3.66%	$26,750.00	$730,900.00	$757,650.00	$757,650.00								
23	Insurance			8.69%	$747,000.00	$8,592,000.00	$9,339,000.00	$9,339,000.00								
25	Public Safety	84.00	13.00	3.31%	$327,550.00	$9,888,801.00	$10,216,351.00	$10,148,801.00	$67,550.00							
26	Public Works	45.00	27.00	9.03%	$748,474.57	$8,291,450.00	$9,039,924.57	$8,552,940.00	$486,984.57							
27	Health and Human Services			31.40%	$2,300.00	$7,325.00	$9,625.00	$9,625.00								
28	Parks and Recreation			0.00%	$0.00	$7,900.00	$7,900.00	$7,900.00								
29	Education (including Library)			7.92%	$158,647.84	$2,004,377.39	$2,163,025.23	$2,163,025.23								
30	Unclassified			-2.37%	($4,500.00)	$190,000.00	$185,500.00	$185,500.00								
31	Utilities and Bulk Purchases			-1.04%	($20,000.00)	$1,925,500.00	$1,905,500.00	$1,905,500.00								
32	Landfill / Solid Waste Disposal			64.42%	$1,591,710.00	$2,471,000.00	$4,062,710.00	$4,062,710.00								
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			2.64%	$123,481.76	$4,677,716.24	$4,801,198.00	$4,801,198.00								
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	4.13%	$14,500.00	$351,051.00	$365,551.00	$365,551.00								
44	Capital			-20.00%	($60,000.00)	$300,000.00	$240,000.00	$240,000.00								
45	Debt			25.74%	$926,111.68	$3,598,428.61	$4,524,540.29	$4,052,329.78		$472,210.51						
46	Deferred Charges			#DIV/0!	$71,729.53		$71,729.53	$71,729.53								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			-25.11%	($297,763.62)	$1,185,898.71	$888,135.09	$888,135.09								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	189.00	76.00	9.47%	$4,447,991.76	$46,949,342.95	$51,397,334.71	$50,370,589.63	$554,534.57	$472,210.51	$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, 2023 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	442	$51,254,400.00	1.09%
2	Residential	16,348	$3,800,676,800.00	80.49%
3A/3B	Farm	66	$4,636,000.00	0.10%
4A	Commercial	834	$803,221,800.00	17.01%
4B	Industrial	12	$11,478,100.00	0.24%
4C	Apartments	3	$50,838,000.00	1.08%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	17,705	$4,722,105,100.00	100.00%

Average Ratio (%), Assessed to True Value	78.78%
Equalized Valuation, Taxable Properties	$5,994,040,492.51

Total # of property tax appeals filed in 2023	County Tax Board	1.00
	State Tax Court	19.00
Number of 2023 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		10.00
Amount paid out by municipality for tax appeals in 2023		

Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	17	$127,399,200.00	26.44%
15B	Other Schools	5	$5,644,600.00	1.17%
15C	Public Property	361	$72,359,000.00	15.02%
15D	Church and Charities	57	$172,422,900.00	35.78%
15E	Cemeteries & Graveyards	2	$2,654,600.00	0.55%
15F	Other Exempt	218	$101,389,500.00	21.04%
	Total	660	$481,869,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties: 10.20%

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 2023 Total Tax Rate
G	Commercial/Industrial Exemption	8	$47,908.40	$5,446,400.00	$173,746.74
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	8	47,908.40	5,446,400.00	173,746.74

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 2023 Total Tax Rate
New Jersey Transit	Comm./Indust.	$10,680.00	$8,876,500.00	$303,487.54
Millstream Apts	Aff. Housing	$70,756.00	$8,823,400.00	$301,672.05
Gloucester County Housing	Aff. Housing	$3,993.74	$722,400.00	**$24,698.86**
Washington Square	Comm./Indust.	$477,485.96	$6,217,500.00	**$212,576.33**
County House	Aff. Housing	$42,011.00	$2,890,600.00	**$98,829.61**
Total Long Term Exemptions - Column Total		604,926.70	27,530,400.00	941,264.38
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 2023 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 2023 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 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$604,926.70	$27,530,400.00	$941,264.38

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	59,208.58	$55,001.00	$0.00	$0.00	$0.00	$4,207.58
Supervisory Staff (Department Heads & Managers)	21.00	1.00	2,965,160.79	$1,946,550.49	$66,800.00	$218,923.99	$578,865.00	$154,021.31
Police Officers (Including Superior Officers)	84.00	13.00	15,027,774.71	$8,389,402.41	$1,325,032.00	$2,857,021.00	$2,315,460.00	$140,859.30
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	1.00	7,180,509.71	$4,154,455.03	$257,069.95	$667,343.07	$1,764,160.00	$337,481.66
All Other Non-Union Employees not listed above	24.00	51.00	3,152,346.82	$2,066,378.74	$15,000.00	$250,182.61	$661,560.00	$159,225.47
Totals	193.00	72.00	28,385,000.61	$16,611,787.67	$1,663,901.95	$3,993,470.66	$5,320,045.00	$795,795.32

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	51.00	$10,502.75	$535,640.25	48.00	$14,229.75	$683,028.00
Parent & Child	15.00	$19,473.27	$292,099.05	12.00	$25,864.32	$310,371.84
Employee & Spouse (or Partner)	26.00	$21,340.13	$554,843.38	22.00	$28,734.76	$632,164.72
Family	56.00	$28,158.11	$1,576,854.16	63.00	$40,076.99	$2,524,850.37
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	148.00		$2,959,436.84	145.00		$4,150,414.93
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	56	$6,240.86	$349,488.16	43	$5,809.69	$249,816.67
Parent & Child	7	$23,304.00	$163,128.00	7	$22,196.42	$155,374.94
Employee & Spouse (or Partner)	85	$17,322.21	$1,472,387.85	76	$16,325.38	$1,240,728.88
Family	30	$41,196.80	$1,235,904.00	29	$39,040.92	$1,132,186.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	178.00		$3,220,908.01	155.00		$2,778,107.17
GRAND TOTAL	326.00		$6,180,344.85	300.00		$6,928,522.10

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

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
PBA LOCAL 318 PATROL UNION	5673.70	$2,008,207.06	X		
PBA LOCAL 318 SERGEANTS UNION	1995.62	$1,073,476.71	X		
FOP LODGE 86 SUPERIOR OFFICERS ASSOCIATION	903.99	$537,524.76	X		
AFSCME LOCAL 3303A PUBLIC WORKS LABORERS	937.93	$282,061.91	X		
AFSCME LOCAL 3303S PUBLIC WORKS SUPERVISORS	447.00	$166,743.74	X		
AFSCME LOCAL 3303L CLERICAL EMPLOYEES	762.22	$197,745.78	X		
WASHINGTON TOWNSHIP POLICE CHIEF	260.88	$183,613.89			X
PARKS & REC PT STAFF	54.61	$7,189.74		X	
CHIEF FINANCIAL OFFICER	54.81	$23,008.60		X	
TAX COLLECTOR	23.84	$7,153.13		X	
BUILDING INSPECTOR	30.75	$6,634.90		X	
CLERK	38.00	$13,153.85		X	
CONSTRUCTION OFFICIAL	62.63	$30,108.17		X	
DIRECTOR OF PUBLIC WORKS	34.88	$16,746.44		X	
ELECTRICAL INPSECTOR	33.06	$10,376.54		X	
FT PARK RANGER	21.69	$3,296.50		X	
DEPUTY COURT ADMIN	5.75	$1,195.56		X	
BUILDING INSPECTOR	7.13	$1,233.17		X	
CONFIDENTIAL AIDE	8.66	$2,078.30		X	
DEPUTY CLERK	45.84	$11,543.03		X	
COURT ADMIN	12.34	$3,317.15		X	
FT PARK RANGER	39.84	$6,847.95		X	
ZONING INSPECTOR	32.94	$6,719.25		X	
BUSINESS ADMIN	16.25	$7,343.75		X	
PLUMBING INSPECTOR	56.88	$21,728.23		X	
HUMAN RESOURCES MANAGER	29.59	$9,674.88		X	
FIRE INSPECTOR	3.23	$1,611.16		X	
ASSISTANT CFO / PAYROLL DIRECTOR	38.38	$11,512.50		X	
Totals (This Page Only)	11632.43	$4,651,846.65			

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
Totals (This Page Only)	0.00	$0.00			