



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 2121\_fba\_2018.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
David		Higgins	12/31/2020	dhiggins@washingtonboro-nj.org

**Chief Administrative Officer**

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**Chief Financial Officer**

Natasha		Turchan		<a href="mailto:nturchan@washingtonbo-nj.org">nturchan@washingtonbo-nj.org</a>
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**Municipal Clerk**

Laurie		Barton		<a href="mailto:lbarton@washingtonboro-nj.org">lbarton@washingtonboro-nj.org</a>
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**Registered Municipal Accountant**

Thomas	M	Ferry		
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Heinrich	12/31/2018	
Paul	E.	Jones	12/31/2018	
Robin		Klimko	12/31/2018	
Richard		Thompson	12/31/2020	
Cynthia		Valle	12/31/2020	
Josephine		Noone	12/31/2018	





**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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-41.38%	(\$476,472.14)	\$1,151,472.14	\$675,000.00	\$675,000.00							
08	Local Revenue	-2.77%	(\$88,690.91)	\$3,205,556.65	\$3,116,865.74	\$837,500.00		\$2,279,365.74					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$593,376.00	\$593,376.00	\$593,376.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
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	-100.00%	(\$144,598.11)	\$144,598.11	\$0.00								
08	Other Special Items	10.25%	\$3,503.95	\$34,196.05	\$37,700.00	\$37,700.00							
15	Receipts from Delinquent Taxes	0.65%	\$2,594.73	\$397,405.27	\$400,000.00	\$400,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	0.84%	\$45,751.96	\$5,437,616.09	\$5,483,368.05	\$5,410,409.05	\$72,959.00						
07	Minimum Library Tax	1.76%	\$2,674.15	\$151,634.88	\$154,309.03	\$154,309.03							
54	Open Space 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								
	<b>Total</b>	<b>-5.89%</b>	<b>(\$655,236.37)</b>	<b>\$11,115,855.19</b>	<b>\$10,460,618.82</b>	<b>\$8,108,294.08</b>	<b>\$72,959.00</b>	<b>\$2,279,365.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	12.00	-16.23%	(\$153,535.35)	\$945,858.35	\$792,323.00	\$719,364.00		\$72,959.00						
21	Land-Use Administration		1.00	15.51%	\$3,288.30	\$21,206.70	\$24,495.00	\$24,495.00								
22	Uniform Construction Code	1.00	1.00	19.77%	\$6,246.00	\$31,590.00	\$37,836.00	\$37,836.00								
23	Insurance			2.66%	\$14,721.15	\$553,208.85	\$567,930.00	\$567,930.00								
25	Public Safety		3.00	3.19%	\$5,435.95	\$170,463.05	\$175,899.00	\$175,899.00								
26	Public Works	10.00	2.00	14.76%	\$325,888.08	\$2,208,171.92	\$2,534,060.00	\$1,058,060.00		\$1,476,000.00						
27	Health and Human Services		1.00	-9.09%	(\$1,199.35)	\$13,199.35	\$12,000.00	\$12,000.00								
28	Parks and Recreation		2.00	6.55%	\$5,000.00	\$76,328.00	\$81,328.00	\$81,328.00								
29	Education (including Library)			-4.58%	(\$8,467.40)	\$184,967.40	\$176,500.00	\$176,500.00								
30	Unclassified			200.00%	\$10,000.00	\$5,000.00	\$15,000.00	\$15,000.00								
31	Utilities and Bulk Purchases			-2.04%	(\$7,900.00)	\$387,900.00	\$380,000.00	\$380,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.40%	\$12,364.00	\$229,136.00	\$241,500.00	\$231,500.00		\$10,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			3.81%	\$96,071.73	\$2,522,674.27	\$2,618,746.00	\$2,618,746.00								
43	Court and Public Defender			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
44	Capital			-31.29%	(\$148,000.00)	\$473,000.00	\$325,000.00	\$325,000.00								
45	Debt			-31.53%	(\$594,222.40)	\$1,884,845.14	\$1,290,622.74	\$997,257.00		\$293,365.74						
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			13.80%	\$82,643.11	\$598,735.97	\$681,379.08	\$681,379.08								
55	Surplus General Budget			38.89%	\$140,000.00	\$360,000.00	\$500,000.00	\$500,000.00		\$500,000.00						
	<b>Total</b>	<b>18.00</b>	<b>22.00</b>	<b>-1.98%</b>	<b>(\$211,666.18)</b>	<b>\$10,672,285.00</b>	<b>\$10,460,618.82</b>	<b>\$8,108,294.08</b>	<b>\$0.00</b>	<b>\$72,959.00</b>	<b>\$2,279,365.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## 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	65	\$1,773,000.00	0.48%	15A Public Schools	4	\$11,390,225.00	35.15%
2 Residential	2,019	\$288,213,500.00	78.61%	15B Other Schools	1	\$1,684,300.00	5.20%
3A/3B Farm	5	\$447,700.00	0.12%	15C Public Property	47	\$6,922,300.00	21.36%
4A Commercial	157	\$42,956,700.00	11.72%	15D Church and Charities	24	\$9,134,200.00	28.19%
4B Industrial	13	\$12,327,300.00	3.36%	15E Cemeteries & Graveyards	2	\$331,300.00	1.02%
4C Apartments	19	\$19,077,700.00	5.20%	15F Other Exempt	15	\$2,940,300.00	9.07%
5A/5B Railroad	19	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$1,854,447.00	0.51%				
<b>Total</b>	<b>2,299</b>	<b>\$366,650,347.00</b>	<b>100.00%</b>	<b>Total</b>	<b>93</b>	<b>\$32,402,625.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
79.48%				8.84%			
Equalized Valuation, Taxable Properties							
\$461,311,458.23							
Total # of property tax appeals filed in 2017							
County Tax Board				18.00			
State Tax Court							
Number of 2017 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2017							
\$14,097.81							

<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				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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		7.00	26,697.00	\$22,000.00		\$3,014.00		\$1,683.00
Supervisory Staff (Department Heads & Managers)	3.00	3.00	559,715.41	\$363,681.32	\$41,832.63	\$49,824.34	\$73,355.30	\$31,021.82
Police Officers (Including Superior Officers)			0.00			\$0.00		\$0.00
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above	14.00	2.00	1,106,276.89	\$652,270.21	\$68,760.81	\$89,361.02	\$240,725.98	\$55,158.87
All Other Non-Union Employees not listed above	1.00	10.00	136,188.12	\$59,798.32	\$46,473.27	\$8,192.37	\$13,594.38	\$8,129.78
<b>Totals</b>	<b>18.00</b>	<b>22.00</b>	<b>1,828,877.42</b>	<b>\$1,097,749.85</b>	<b>\$157,066.71</b>	<b>\$150,391.73</b>	<b>\$327,675.66</b>	<b>\$95,993.47</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**Yes**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	4.00	\$11,222.98	\$44,891.92	3.00	\$11,724.76	\$35,174.28
Parent & Child	1.00	\$12,594.38	\$12,594.38			\$0.00
Employee & Spouse (or Partner)	7.00	\$22,445.88	\$157,121.16	6.00	\$23,449.58	\$140,697.48
Family	4.00	\$31,312.08	\$125,248.32	4.00	\$32,317.30	\$129,269.20
Employee Cost Sharing Contribution (enter as negative - )			(\$53,961.90)			(\$25,648.11)
<b>Subtotal</b>	<b>16.00</b>		<b>\$285,893.88</b>	<b>13.00</b>		<b>\$279,492.85</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>16.00</b>		<b>\$285,893.88</b>	<b>13.00</b>		<b>\$279,492.85</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,395,000.00	\$2,395,000.00	\$0.00	Utility Fund - Principal	\$78,000.00			
Regional School Debt	\$3,479,357.67	\$3,479,357.67	\$0.00	Utility Fund - Interest	\$1,755.00			
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$526,549.24	\$526,549.24	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$765,000.00	\$855,000.00	\$950,000.00	\$2,451,005.00
0			\$0.00	Bonds - Interest	\$192,476.00	\$149,108.50	\$115,508.50	\$182,538.50
0			\$0.00	Loans & Other Debt - Principal	\$219,015.33	\$82,816.18	\$83,345.55	\$251,519.88
0			\$0.00	Loans & Other Debt - Interest	\$34,376.41	\$14,360.70	\$11,216.18	\$16,057.33
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$1,290,622.74</b>	<b>\$1,101,285.38</b>	<b>\$1,160,070.23</b>	<b>\$2,901,120.71</b>
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$1,062,015.33	\$937,816.18	\$1,033,345.55	\$2,702,524.88
Notes Outstanding			\$0.00	Total Interest	\$228,607.41	\$163,469.20	\$126,724.68	\$198,595.83
Bonds Outstanding			\$0.00	% of Total Current Year Budget	12.34%			
Loans and Other Debt	\$5,901,081.64	\$9,320.21	\$5,891,761.43					
<b>Total (Current Year)</b>	<b>\$12,301,988.55</b>	<b>\$6,410,227.12</b>	<b>\$5,891,761.43</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	6,461			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,904.04			Total Guarantees - Other				
Per Capita Net Debt	\$911.90			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$451,296,986.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.31%		<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
				Rating		AA		
				Year of Last Rating		4/10/2014		
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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