

State of New Jersey Local Government Services

		_			
Year:	2018	Municipal User	Friendly B	udget	
MUNICIPALITY:	2121 Washington Boroug	gh - County of Warren		•	Adopted ~
Municode:			Filename:	2121_fba_2018	.xlsm
		www.washingtonboronj.org			
	Phone Number:		908-689-3600		
	Mailing Address:		100 Belvidere Aver	nue	
	_				
Email the UFB if no	ot using Outlook	Municipality:	Washington	State: NJ Z	ip: 07882
	Mayor		<u> </u>		
First Name	Middle Name	Last Name	Term Expires	Business Email	
David		Higgins	12/31/2020	dhiggins@washingtonbor	o-nj.org
	Chief Administr	ative Officer	·		
	Chief Financial	Officer	_		
Natasha		Turchan		nturchan@washingtonbo	o-nj.org
	Municipal Clerk				
Laurie		Barton		lbarton@washingtonboro	o-nj.org
	Registered Mun	icipal Accountant	•		
Thomas	М	Ferry			
•	Governing Body	y 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 - PROPERTY TAX BREAKDOWN

2017 Calendar Year Proper	ty Toy Loving All	ontities lovering proper	ty toyog		Current Year 2018 I	Rudgot	
2017 Calendar Tear Troper	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	Idaes	Actual/Estimateu	Tax Devy
Municipal Purpose Tax	1.429	\$5,265,539.87	28.44%	\$0.00	Municipal Purpose Tax	ACTUAL	\$5,410,409.05
Municipal Library	1.427	\$151,634.88	0.82%	\$0.00	Municipal Library	ACTUAL	\$154,309.03
Municipal Open Space	0.020	\$73,680.69	0.40%	\$0.00	Municipal Open Space	ACTUAL	\$75,137.25
Fire Districts (avg. rate/total levies)	0.020	\$75,000.07	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	Ψ13,131.23
Other Special Districts (total levies)		\$200,000.00	1.08%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$200,000.00
Local School District	1.251	\$4,969,414.00	26.84%	\$0.00	Local School District	ESTIMATED	\$5,068,802.28
Regional School District	1.350	\$4,606,303.00	24.88%	\$0.00	Regional School District	ESTIMATED	\$4,698,429.06
County Purposes	0.833	\$3,067,567.35	16.57%	\$0.00	County Purposes	ESTIMATED	\$3,133,316.75
County Library	0.041	ψ3,007,207.23	0.00%	\$0.00	County Library	ESTIMITES	ψ3,133,310.73
County Board of Health	0.011		0.00%	\$0.00	County Board of Health		
County Open Space	0.050	\$183,118.25	0.99%	\$0.00	County Open Space	ESTIMATED	\$186,780.62
Other County Levies (total)	0.000	Ψ100,110.20	0.00%	\$0.00	Other County Levies (total)		Ψ100,700.0 2
			0.007.	7 0 1 0 0	(1000)		
Total (Calendar Year 2017 Budget)	4.974	\$18,517,258.04	100.00%	\$0.00	Total ESTIMATED amount to be raised by	taxes	\$18,927,184.03
Total Taxable Valuation as of	October 1, 2017	\$364,795,900.00			Revenue Anticipated, Excluding Tax Levy		2,543,576.00
(To be used to calculate the current year tax rate	,	\$304,793,900.00				Lucallanta d'Tanas	7,426,915.00
Current Year Average Residential Ass		\$142,750.62			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy	Uncollected Taxes	\$13,362,465.95
Current Tear Average Residential Ass	essment	\$142,730.02				TD	
	D	7 4- C 4 X 7 6	7		Amount to be Raised by Taxes - Before RU	1	\$18,245,804.95
	Prior	Year to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)		\$681,378.61
					Total Amount to be Raised by Taxes		\$18,927,183.56
		<u>n - Municipal Purposes</u>					
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RU	Γ	96.40%
	1.429		-100.00%			_	
					If % used exceeds the actual collection % th	en	
	Comparison	n - Municipal Purposes	s Tax Levy		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	, ,		
	\$5,265,539.87	\$5,410,409.05	2.75%	\$144,869.18	Tax Collections - ACTUAL as of Prior Y	oor.	
	Ψυ,20υ,υυ9.07	Ψυ,τ10,τ09.00	2.1370	ψ1 ττ, 002.10	Total Tax Revenue, Collections CY 2017	<u>Cui</u>	18,021,246.10
	Comparison - Impac	t on Avg. Residential T	ax Payment (Mun	icinal Purnoses Onl		-	18,545,202.59
•			% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2017		97.17%
					70 01 Tuxes Concetted, C 1 2017	=	71.11/0
	\$0.00	\$0.00	#DIV/0!	\$0.00	D 11 D 24 2017		* * * * * * * * * *
					Delinquent Taxes - December 31, 2017	_	\$467,602.57
				Sheet UFB-1			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% 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								
	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	-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							
	Amount to be raised by taxation												
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								
	Total	-5.89%	(\$655,236.37)	\$11,115,855.19	\$10,460,618.82	\$8,108,294.08	\$72,959.00	\$2,279,365.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

USEK	FRIENDLY BUDGET SEC			MATIONSS	UNIMAKI (AL	LOIEKAIING	FUNDS)		<u></u>	-			· · · · · · · · · · · · · · · · · · ·			
FCOA		Budgeted I Full-Time		% Difference Current v. Prior Year	Cumment v. Duion	Total Modified Appropriation for Service Type	Total Appropriation for Service Type	General Budget	Public&Private Offsets	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
						(Prior Year)	(Current Year)									
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									
35	Contingency			#DIV/0!	\$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									
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									
48	Debt - Type 1 School District			#DIV/0!	\$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					
	Total	18.00	22.00	-1.98%	(\$211,666.18)	\$10,672,285.00	\$10,460,618.82	\$8,108,294.08	\$0.00	\$72,959.00	\$2,279,365.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

\angle	Non-recum	Puture V. reductions	 Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			Surplus		Borough utlizes use of surplus to balance annual budget
X			Anticpated Utility Operating Surplus	\$500,000.00	Borough utilizes Utlity Surplus to balance annual budget primarily for capital needs

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	2222 11101 21		EZECTIVIT I I		11121 111 1 121112		
Property Tax Asses	sments - Taxable Prop	oerties (October 1, 2017 Valu	<u>ie)</u>	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2017 Va	<u>alue)</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%				
Total	2,299	\$366,650,347.00	100.00%	Total	93	\$32,402,625.00	100.00%
	<u>-</u>						
Average Ratio (%), Assessed to True	e Value	79.48%					
Equalized Valuation, Taxable Proper	rties	\$461,311,458.23		Percentage of Exempt vs.			
	-			Non-Exempt Properties	8.84%		
Total # of property tax appeals	filed in 2017	County Tax Board	18.00				
'		State Tax Court					
Number of 2017 County Tax Board of	decisions appealed to T	ax Court					
Number of pending property tax appe	eals in State Tax Court						
Amount paid out by municipality for	Amount paid out by municipality for tax appeals in 2017						
			\$14,097.81				
L							

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Taxes if Billed Taxes if Billed Taxes if Billed Taxes if Billed Type of Project Type of Project Type of Project Type of Project (use drop-down (use drop-down In Full Project Name (use drop-down In Full Project Name In Full (use drop-down In Full Project Project for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate Name for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate for data entry) PILOT Billing Assessed Value 2017 Total Tax Rate

\$0.00 Total Long Term Exemptions - Column Total

\$0.00

Total Long Term Exemptions - Column Total

0.00

Total Long Term Exemptions - Column Total

Mark "X" if Grand Total

Sheet UFB-6

Total Long Term Exemptions - GRAND TOTAL \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

\$0.00

\$0.00

\$0.00 Total Long Term Exemptions - Column Total

\$0.00

\$0.00

\$0.00

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
Totals	18.00	22.00	1,828,877.42	\$1,097,749.85	\$157,066.71	\$150,391.73	\$327,675.66	\$95,993.47

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

Yes

Note - <u>Base Pay</u> 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

	C 437 # 6	Current Year		D: 37 # 6	D • X/ A I	
	Current Year # of Covered Members	Annual Cost Estimate per	Total Current	Prior Year # of Covered Members	Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	(Medical & IXX)	Limpioyee	Tear Cost	(Medical et 104)	(Hverage)	Cost
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)
Subtotal	16.00		\$285,893.88	13.00		\$279,492.85
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			\$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
GRAND TOTAL	16.00		\$285,893.88	13.00		\$279,492.85

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

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of	 	Approved	ick applicable	Individual
Organization/Individuals Eligible for Benefit	Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	Employment Agreement
C.W.A.	6862.26		X	2	, 13. 03.110111
Non-Union	899.31	\$12,028.60		Х	
		V 12,32333			

Totals	7761.57	\$114,426.12			
Total Funds Reserved	as of and of 2017	¢15 51 1 1 2			
	ropriated in 2018				
Total Fullus App	opiialeu III 2010	φ0,000.00			

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

	Gross		Net		Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	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			
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Sewer	\$526,549.24	\$526,549.24	\$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	Total	\$1,290,622.74	\$1,101,285.38	\$1,160,070.23	\$2,901,120.71
Municipal Purposes	•							
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	•		•		
_	-	-		Description		Debt Not Lis	ted Above	
Total (Current Year)	\$12,301,988.55	\$6,410,227.12	\$5,891,761.43	Total Guarantees - Governmental				
	-			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	6,461			Total Other				
_	_							
Per Capita Gross Debt	\$1,904.04			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$911.90			Rating		AA		
<u> </u>				Year of Last Rating		4/10/2014		
3 Yr. Average Property Valuation		\$451,296,986.00]		•		
	=			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Property	Tet Debt as % of 3 Year Avg Property Valuation 1.31%		1	0				
	_			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving	Providing Services To/Receiving	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be
Services?	Services From	Type of Shared Service Frovided	rvotes (Enter more specifies if needed)	Degin Date	Liid Date	Received/Paid
Receiving	Washington Township	Police		2010		\$2,438,746.00
Receiving	Mansfiedl Township	Court		2015		\$180,000.00

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		

USER FRIENDLY BUDGET SECTION - Notes

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