



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0266_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Janet		Sobkowicz	12/31/2017	jsobkowicz@twpofwashington.us

Chief Administrative Officer

Mary Anne		Groh		mgroh@twpofwashington.us
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Chief Financial Officer

Denise		Marabello		dmarabello@twpofwashington.us
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Municipal Clerk

Elaine		Erlewein		eerlewein@twpofwashington.us
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Registered Municipal Accountant

Gary	J	Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Ullman	12/31/2018	mullman@twpofwashington.us
Robert		Bruno	12/31/2018	rbruno@twpofwashington.us
Dr Steven		Cascio	12/31/2018	scascio@twpofwashington.us
Thomas		Sears	12/31/2017	tsears@twpofwashington.us
Peter		Calamari	12/31/2017	pcalamari@twpofwashington.us



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>										
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>								
Municipal Purpose Tax	0.555	\$8,986,301.00	24.46%	\$2,575.20	Municipal Purpose Tax	ACTUAL	\$8,763,836.00								
Municipal Library	0.035	\$569,498.00	1.55%	\$162.40	Municipal Library	ACTUAL	\$580,641.00								
Municipal Open Space			0.00%	\$0.00	Municipal Open Space										
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)										
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)										
Local School District			0.00%	\$0.00	Local School District										
Regional School District	1.426	\$23,089,564.00	62.85%	\$6,616.64	Regional School District	ESTIMATED	\$23,551,355.00								
County Purposes	0.251	\$4,049,170.00	11.02%	\$1,164.64	County Purposes	ESTIMATED	\$4,130,153.00								
County Library			0.00%	\$0.00	County Library										
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.003	\$42,646.00	0.12%	\$13.92	County Open Space	ESTIMATED	\$43,499.00								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2015 Budget)	2.270	\$36,737,179.00	100.00%	\$10,532.80	Total ESTIMATED amount to be raised by taxes		\$37,069,484.00								
Total Taxable Valuation as of October 1, 2015 <u>\$1,617,651,763.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,215,057.00</u>										
Current Year Average Residential Assessment <u>\$464,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,696,805.00</u>										
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$27,725,007.00</u>										
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,206,755.00</u>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.555</td> <td style="text-align: center;">0.542</td> <td style="text-align: center;">-2.34%</td> <td></td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)		0.555	0.542	-2.34%		Reserve for Uncollected Taxes (RUT) <u>\$862,728.09</u>		
Prior Year	Current Year	% Change (+/-)													
0.555	0.542	-2.34%													
<u>Comparison - Municipal Purposes Tax Levy</u>					Total Amount to be Raised by Taxes <u>\$37,069,483.09</u>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$8,986,301.00</td> <td style="text-align: right;">\$8,763,836.00</td> <td style="text-align: center;">-2.48%</td> <td style="text-align: right;">(\$222,465.00)</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$8,986,301.00	\$8,763,836.00	-2.48%	(\$222,465.00)	% of Tax Collections used to Calculate RUT <u>97.67%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$8,986,301.00	\$8,763,836.00	-2.48%	(\$222,465.00)												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					If % used exceeds the actual collection % then reference the statutory exception used										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Prior Year</th> <th style="width: 25%;">Current Year</th> <th style="width: 25%;">% Change (+/-)</th> <th style="width: 25%;">\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$2,575.20</td> <td style="text-align: right;">\$2,514.88</td> <td style="text-align: center;">-2.34%</td> <td style="text-align: right;">(\$60.32)</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,575.20	\$2,514.88	-2.34%	(\$60.32)	Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$2,575.20	\$2,514.88	-2.34%	(\$60.32)												
					Total Tax Revenue, Collections CY 2015 <u>36,391,753.00</u>										
					Total Tax Levy, CY 2015 <u>36,776,001.00</u>										
					% of Taxes Collected, CY 2015 <u>98.96%</u>										
					Delinquent Taxes - December 31, 2015 <u>\$322,878.00</u>										

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	-16.23%	(\$215,000.00)	\$1,325,000.00	\$1,110,000.00	\$1,110,000.00							
08	Local Revenue	-12.18%	(\$83,634.00)	\$686,634.00	\$603,000.00	\$603,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$713,525.00	\$713,525.00	\$713,525.00							
08	Uniform Construction Code Fees	-2.01%	(\$4,318.00)	\$214,318.00	\$210,000.00	\$210,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-66.67%	(\$37,845.00)	\$56,767.00	\$18,922.00	\$18,922.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-39.05%	(\$20,684.00)	\$52,962.00	\$32,278.00	\$32,278.00							
08	Other Special Items	-3.75%	(\$7,954.00)	\$212,286.00	\$204,332.00	\$204,332.00							
15	Receipts from Delinquent Taxes	-13.41%	(\$50,018.00)	\$373,018.00	\$323,000.00	\$323,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.75%	(\$736,162.00)	\$9,499,998.00	\$8,763,836.00	\$8,763,836.00							
07	Minimum Library Tax	1.96%	\$11,143.00	\$569,498.00	\$580,641.00	\$580,641.00							
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	-8.35%	(\$1,144,472.00)	\$13,704,006.00	\$12,559,534.00	\$12,559,534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	23.00	-2.82%	(\$26,110.00)	\$924,463.00	\$898,353.00	\$897,247.00	\$1,106.00							
21	Land-Use Administration		4.00	18.90%	\$7,818.00	\$41,368.00	\$49,186.00	\$49,186.00								
22	Uniform Construction Code		7.00	-0.03%	(\$31.00)	\$119,092.00	\$119,061.00	\$119,061.00								
23	Insurance			-12.17%	(\$154,291.00)	\$1,267,512.00	\$1,113,221.00	\$1,113,221.00								
25	Public Safety	22.00	12.00	-3.50%	(\$133,428.00)	\$3,809,391.00	\$3,675,963.00	\$3,661,434.00	\$14,529.00							
26	Public Works	7.00	1.00	-2.30%	(\$31,775.00)	\$1,383,365.00	\$1,351,590.00	\$1,339,016.00	\$12,574.00							
27	Health and Human Services	1.00	1.00	-20.76%	(\$22,472.00)	\$108,240.00	\$85,768.00	\$79,230.00	\$6,538.00							
28	Parks and Recreation		28.00	-2.82%	(\$10,092.00)	\$358,116.00	\$348,024.00	\$348,024.00								
29	Education (including Library)			1.96%	\$11,143.00	\$569,498.00	\$580,641.00	\$580,641.00								
30	Unclassified			-1.15%	(\$1,473.00)	\$127,973.00	\$126,500.00	\$126,500.00								
31	Utilities and Bulk Purchases			-6.59%	(\$77,747.00)	\$1,179,931.00	\$1,102,184.00	\$1,102,184.00								
32	Landfill / Solid Waste Disposal			-7.61%	(\$7,000.00)	\$92,000.00	\$85,000.00	\$85,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.55%	\$4,861.00	\$879,601.00	\$884,462.00	\$884,462.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-62.77%	(\$29,531.00)	\$47,050.00	\$17,519.00	\$17,519.00								
43	Court and Public Defender	2.00	4.00	0.15%	\$131.00	\$85,826.00	\$85,957.00	\$85,957.00								
44	Capital			-64.23%	(\$99,550.00)	\$155,000.00	\$55,450.00	\$55,450.00								
45	Debt			8.93%	\$83,776.00	\$937,794.00	\$1,021,570.00	\$1,021,570.00								
46	Deferred Charges			72.06%	\$40,356.00	\$56,000.00	\$96,356.00	\$96,356.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$862,729.00	\$862,729.00	\$862,729.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	38.00	80.00	-3.42%	(\$445,415.00)	\$13,004,949.00	\$12,559,534.00	\$12,524,787.00	\$34,747.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	58	\$8,167,400.00	0.51%	15A Public Schools		\$71,400,100.00	39.42%
2 Residential	3,368	\$1,559,767,100.00	96.48%	15B Other Schools		\$21,066,000.00	11.63%
3A/3B Farm			0.00%	15C Public Property		\$27,400,000.00	15.13%
4A Commercial	27	\$48,744,900.00	3.02%	15D Church and Charities		\$13,808,100.00	7.62%
4B Industrial			0.00%	15E Cemeteries & Graveyards		\$21,915,000.00	12.10%
4C Apartments			0.00%	15F Other Exempt		\$25,530,300.00	14.10%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,453	\$1,616,679,400.00	100.00%	Total	0	\$181,119,500.00	100.00%
Average Ratio (%), Assessed to True Value				94.95%			
Equalized Valuation, Taxable Properties				\$1,702,663,928.38			
Total # of property tax appeals filed in 2015				County Tax Board	55.00		
				State Tax Court	0.00		
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				8.00			
Amount paid out by municipality for tax appeals in 2015				\$57,176.20			
				Percentage of Exempt vs. Non-Exempt Properties			
				11.20%			

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	NONE			
I Dwelling Exemption	NONE			
J Dwelling Abatement	NONE			
K New Dwelling/Conversion Exemption	NONE			
L New Dwelling/Conversion Abatement	NONE			
N Multiple Dwelling Exemption	NONE			
O Multiple Dwelling Abatement	NONE			
Total 5 Yr Exemptions/Abatements	0	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	0.00	6.00	43,354.00	\$40,273.00	\$0.00	\$0.00	\$0.00	\$3,081.00
Supervisory Staff (Department Heads & Managers)	6.00	14.00	693,551.68	\$409,123.00	\$119,683.00	\$45,713.00	\$78,578.68	\$40,454.00
Police Officers (Including Superior Officers)	20.00	0.00	3,722,691.24	\$2,473,058.00	\$371,050.00	\$534,516.00	\$302,827.24	\$41,240.00
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	7.00	0.00	709,168.71	\$427,240.00	\$88,500.00	\$47,738.00	\$106,236.71	\$39,454.00
All Other Non-Union Employees not listed above	6.00	60.00	788,559.59	\$418,667.00	\$179,104.00	\$28,495.00	\$112,563.59	\$49,730.00
Totals	39.00	80.00	5,957,325.22	\$3,768,361.00	\$758,337.00	\$656,462.00	\$600,206.22	\$173,959.00

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	9.20	\$11,264.25	\$103,631.10	13.00	\$10,816.92	\$140,619.96
Parent & Child	0.00		\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	6.00	\$22,634.53	\$135,807.18	9.00	\$21,633.48	\$194,701.32
Family	17.80	\$31,270.72	\$556,618.82	17.00	\$29,097.48	\$494,657.16
Employee Cost Sharing Contribution (enter as negative -)			(\$195,850.92)			(\$192,131.32)
Subtotal	33.00		\$600,206.18	39.00		\$637,847.12
<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			\$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	33.00		\$600,206.18	39.00		\$637,847.12

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
YES

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

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$6,478,880.00	\$0.00				
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	\$1,530,245.00	\$1,530,245.00				
Notes Outstanding	\$2,510,000.00	\$2,510,000.00				
Bonds Outstanding	\$2,872,000.00	\$2,857,039.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$13,391,125.00	\$6,897,284.00				
Population (2010 census)	<u>9,102</u>					
Per Capita Gross Debt	<u>\$1,471.23</u>					
Per Capita Net Debt	<u>\$757.78</u>					
3 Yr. Average Property Valuation		<u>\$1,716,505,075.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.40%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$98,000.00			
Bond Anticipation Notes - Interest			\$19,578.00			
Bonds - Principal			\$810,000.00	\$815,000.00	\$807,000.00	\$440,000.00
Bonds - Interest			\$93,992.00	\$70,022.00	\$41,447.00	\$13,200.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,021,570.00	\$885,022.00	\$848,447.00	\$453,200.00
Total Principal			\$908,000.00	\$815,000.00	\$807,000.00	\$440,000.00
Total Interest			\$113,570.00	\$70,022.00	\$41,447.00	\$13,200.00
% of Total Current Year Budget			8.13%			
Description		Debt Not Listed Above				
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
Rating		Aa2	AA+	N/A		
Year of Last Rating		2010	2014	N/A		
Mark "X" if Municipality has no bond rating						

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$6,478,880.00	\$6,478,880.00	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$98,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$19,578.00			
0			\$0.00	Bonds - Principal	\$810,000.00	\$815,000.00	\$807,000.00	\$440,000.00
0			\$0.00	Bonds - Interest	\$93,992.00	\$70,022.00	\$41,447.00	\$13,200.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,021,570.00	\$885,022.00	\$848,447.00	\$453,200.00
Municipal Purposes				Total Principal	\$908,000.00	\$815,000.00	\$807,000.00	\$440,000.00
Debt Authorized	\$1,530,245.00		\$1,530,245.00	Total Interest	\$113,570.00	\$70,022.00	\$41,447.00	\$13,200.00
Notes Outstanding	\$2,510,000.00		\$2,510,000.00	% of Total Current Year Budget	8.13%			
Bonds Outstanding	\$2,872,000.00	\$14,961.00	\$2,857,039.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$13,391,125.00	\$6,493,841.00	\$6,897,284.00	Total Guarantees - Other				
Population (2010 census)	<u>9,102</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$1,471.23</u>			Total Other				
Per Capita Net Debt	<u>\$757.78</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,716,505,075.00</u>		Rating	Aa2	AA+	N/A	
Net Debt as % of 3 Year Avg Property Valuation		<u>0.40%</u>		Year of Last Rating	2010	2014	N/A	
				Mark "X" if Municipality has no bond rating				

