



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Peter		Calamari	12/31/2021	pcalamari@twpofwashington.us

Chief Administrative Officer

Robert		Tovo		rtovo@twpofwashington.us
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Chief Financial Officer

John		Corcoran		jcorcoran@twpofwashington.us
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Municipal Clerk

Susan		Witkowski		switkowski@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
Arthur		Cumming	12/31/2021	acumming@twpofwashington.us
Michael		DeSena	12/31/2021	mdesena@twpofwashington.us
Stacey		Feeney	12/31/2023	sfeeney@twpofwashington.us
Steven		Cascio	12/31/2023	scascio@twpofwashington.us
Desserie		Morgan	12/31/2023	dmorgan@twpofwashington.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.565	\$9,186,287.00	23.29%	\$2,627.25	Municipal Purpose Tax	ACTUAL	\$9,461,583.00
Municipal Library	0.037	\$600,445.00	1.52%	\$172.05	Municipal Library	ACTUAL	\$609,902.00
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	1.556	\$25,272,144.00	64.07%	\$7,235.40	Regional School District	ACTUAL	\$25,794,719.00
County Purposes	0.260	\$4,207,960.97	10.67%	\$1,209.00	County Purposes	ESTIMATED	\$4,292,120.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$180,326.41	0.46%	\$51.15	County Open Space	ESTIMATED	\$183,933.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.429	\$39,447,163.38	100.00%	\$11,294.85	Total ESTIMATED amount to be raised by taxes		\$40,342,257.00
Total Taxable Valuation as of October 1, 2019 <u>\$1,626,541,163.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,583,401.00</u>		
Current Year Average Residential Assessment <u>\$465,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,939,886.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$30,270,772.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$39,627,257.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$715,000.00</u>		
	0.565	0.582	3.01%		Total Amount to be Raised by Taxes <u>\$40,342,257.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.23%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$9,186,287.00	\$9,461,583.00	3.00%	\$275,296.00	Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>39,202,194.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2019 <u>39,512,380.00</u>		
	\$2,627.25	\$2,706.30	3.01%	\$79.05	% of Taxes Collected, CY 2019 <u>99.21%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2019 <u>\$271,655.00</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	20.00%	\$300,000.00	\$1,500,000.00	\$1,800,000.00	\$1,800,000.00							
08	Local Revenue	-29.68%	(\$130,862.00)	\$440,862.00	\$310,000.00	\$310,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$713,525.00	\$713,525.00	\$713,525.00							
08	Uniform Construction Code Fees	-37.77%	(\$60,695.00)	\$160,695.00	\$100,000.00	\$100,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-89.76%	(\$279,315.00)	\$311,191.00	\$31,876.00	\$31,876.00							
08	Other Special Items	-43.59%	(\$275,066.00)	\$631,066.00	\$356,000.00	\$356,000.00							
15	Receipts from Delinquent Taxes	16.18%	\$37,874.00	\$234,126.00	\$272,000.00	\$272,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.96%	(\$189,267.00)	\$9,650,850.00	\$9,461,583.00	\$9,461,583.00							
07	Minimum Library Tax	1.57%	\$9,457.00	\$600,445.00	\$609,902.00	\$609,902.00							
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	-4.13%	(\$587,874.00)	\$14,242,760.00	\$13,654,886.00	\$13,654,886.00	\$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 Full-Time	Positions 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	Utility	Utility	Utility	Utility	Utility	Utility
20	6.00	8.00	-4.22%	(\$47,101.00)	\$1,114,945.00	\$1,067,844.00	\$1,054,543.00	\$13,301.00							
21		2.00	54.36%	\$37,904.00	\$68,071.00	\$105,075.00	\$105,075.00								
22		5.00	14.93%	\$22,708.00	\$152,093.00	\$174,801.00	\$174,801.00								
23			-0.44%	(\$5,000.00)	\$1,142,500.00	\$1,137,500.00	\$1,137,500.00								
25	25.00	10.00	7.80%	\$312,648.00	\$4,007,133.00	\$4,319,781.00	\$4,319,781.00								
26	7.00	5.00	-6.20%	(\$101,034.00)	\$1,629,034.00	\$1,528,000.00	\$1,508,000.00	\$20,000.00							
27		1.00	-0.41%	(\$232.00)	\$56,901.00	\$56,669.00	\$56,669.00								
28		35.00	-29.22%	(\$129,994.00)	\$444,869.00	\$314,875.00	\$314,875.00								
29			-1.93%	(\$12,059.00)	\$625,445.00	\$613,386.00	\$613,386.00								
30			-8.54%	(\$1,120.00)	\$13,120.00	\$12,000.00	\$12,000.00								
31			4.06%	\$42,774.00	\$1,052,726.00	\$1,095,500.00	\$1,095,500.00								
32			0.00%	\$0.00	\$68,000.00	\$68,000.00	\$68,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			5.52%	\$60,033.00	\$1,087,198.00	\$1,147,231.00	\$1,147,231.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43		5.00	-11.54%	(\$8,308.00)	\$71,992.00	\$63,684.00	\$63,684.00								
44			-71.43%	(\$400,000.00)	\$560,000.00	\$160,000.00	\$160,000.00								
45			5.22%	\$47,869.00	\$917,831.00	\$965,700.00	\$965,700.00								
46			1145.35%	\$101,020.00	\$8,820.00	\$109,840.00	\$109,840.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.00%	\$0.00	\$715,000.00	\$715,000.00	\$715,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	38.00	71.00	-0.59%	(\$80,792.00)	\$13,735,678.00	\$13,654,886.00	\$13,621,585.00	\$33,301.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	56	\$7,236,800.00	0.44%
2 Residential	3,376	\$1,571,935,700.00	96.64%
3A/3B Farm	1	\$2,000.00	0.00%
4A Commercial	26	\$46,652,500.00	2.87%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$714,163.00	0.04%
Total	3,460	\$1,626,541,163.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$71,400,100.00	39.22%
15B Other Schools	1	\$21,066,000.00	11.57%
15C Public Property	71	\$26,844,500.00	14.75%
15D Church and Charities	8	\$32,850,700.00	18.05%
15E Cemeteries & Graveyards	2	\$21,915,000.00	12.04%
15F Other Exempt	22	\$7,965,100.00	4.38%
Total	107	\$182,041,400.00	100.00%

Average Ratio (%), Assessed to True Value	88.79%
Equalized Valuation, Taxable Properties	\$1,831,896,793.56
Total # of property tax appeals filed in 2019	County Tax Board
	36.00
	State Tax Court
	2.00
Number of 2019 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	0.00
Amount paid out by municipality for tax appeals in 2019	\$9,213.00

Percentage of Exempt vs.
Non-Exempt Properties 11.19%

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	None.			
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	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		6.00	46,602.46	\$42,117.00		\$1,263.51	\$0.00	\$3,221.95
Supervisory Staff (Department Heads & Managers)	2.00		396,176.24	\$321,600.00		\$19,000.00	\$30,973.84	\$24,602.40
Police Officers (Including Superior Officers)	25.00	11.00	4,356,953.14	\$2,716,258.00	\$272,672.00	\$643,251.00	\$685,386.40	\$39,385.74
Fire Fighters (Including Superior Officers)		3.00	15,767.63	\$14,250.00		\$427.50		\$1,090.13
All Other Union Employees not listed above		10.00	873,474.27	\$571,047.00	\$64,800.00	\$62,815.17	\$131,127.00	\$43,685.10
All Other Non-Union Employees not listed above	23.00	8.00	1,035,016.81	\$802,627.00	\$800.00	\$84,275.84	\$85,913.00	\$61,400.97
Totals	50.00	38.00	6,723,990.55	\$4,467,899.00	\$338,272.00	\$811,033.02	\$933,400.24	\$173,386.29

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$11,065.92	\$121,725.12	10.00	\$11,393.88	\$113,938.80
Parent & Child	2.00	\$19,807.92	\$39,615.84	1.00	\$20,699.76	\$20,699.76
Employee & Spouse (or Partner)	4.00	\$21,074.88	\$84,299.52	5.00	\$22,677.24	\$113,386.20
Family	20.00	\$30,873.84	\$617,476.80	20.00	\$32,173.80	\$643,476.00
Employee Cost Sharing Contribution (enter as negative -)			(\$204,490.00)			(\$216,000.00)
Subtotal	37.00		\$658,627.28	36.00		\$675,500.76
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	37.00		\$658,627.28	36.00		\$675,500.76

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt	\$8,281,826.00	\$8,281,826.00	\$0.00					
Regional School Debt			\$0.00					
Utility Fund Debt			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
0			\$0.00					
Municipal Purposes								
Debt Authorized	\$9,944,042.00		\$9,944,042.00					
Notes Outstanding			\$0.00					
Bonds Outstanding	\$6,785,000.00	\$4,131.00	\$6,780,869.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$25,010,868.00	\$8,285,957.00	\$16,724,911.00					
Population (2010 census)	<u>9,102</u>							
Per Capita Gross Debt	<u>\$2,747.84</u>							
Per Capita Net Debt	<u>\$1,837.50</u>							
3 Yr. Average Property Valuation		<u>\$1,807,605,049.00</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>0.93%</u>						
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal								
Bond Anticipation Notes - Interest								
Bonds - Principal	\$750,000.00			\$750,000.00	\$750,000.00	\$700,000.00	\$4,585,000.00	
Bonds - Interest	\$215,700.00			\$200,700.00	\$200,700.00	\$178,200.00	\$569,850.00	
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total	\$965,700.00			\$950,700.00	\$950,700.00	\$878,200.00	\$5,154,850.00	
Total Principal	\$750,000.00			\$750,000.00	\$750,000.00	\$700,000.00	\$4,585,000.00	
Total Interest	\$215,700.00			\$200,700.00	\$200,700.00	\$178,200.00	\$569,850.00	
% of Total Current Year Budget	7.07%							
Description	Debt Not Listed Above							
Total Guarantees - Governmental	None							
Total Guarantees - Other								
Total Capital/Equipment Leases	None							
Total Other								
Bond Rating		<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 - Notes

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