



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municodice:

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
Robert		Klingel	12/17/2017	mayor@washington-twp-warren.org

Chief Administrative Officer

Peter	H	deBoer, Jr		admin@washington-twp-warren.org
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Chief Financial Officer

Janice	A	Congleton		cfo@washington-twp-warren.org
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Municipal Clerk

Anna	C	Godfrey		twpclerk@washington-twp-warren.org
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Registered Municipal Accountant

John	J	Mooney		jmooney@nlsivocda.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Rossi	12/31/2019	mrossi@washington-twp-warren.org
Ralph		Fiore	12/31/2017	rfiore@washington-twp-warren.org
Michael	A	Kovacs	12/31/2017	mkovacs@washington-twp-warren.org
George		Willan	12/31/2018	gwillan@washington-twp-warren.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.603	\$4,110,037.64	16.83%	\$1,481.81
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.020	\$136,241.93	0.56%	\$49.12
Fire Districts (avg. rate/total levies)	0.075	\$509,616.00	2.09%	\$184.19
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.875	\$5,960,118.00	24.41%	\$2,148.83
Regional School District	1.198	\$8,163,131.00	33.44%	\$2,943.04
County Purposes	0.714	\$4,862,809.96	19.92%	\$1,753.20
County Library	0.056	\$382,152.98	1.57%	\$137.77
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.043	\$290,025.29	1.19%	\$104.54
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.584	\$24,414,132.80	100.00%	\$8,802.50

Total Taxable Valuation as of October 1, 2016 \$681,153,264.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$245,580.87

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.603	0.648	7.39%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,110,037.64	\$4,375,166.36	6.45%	\$265,128.72

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,481.81	\$1,591.36	7.39%	\$109.55

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,375,166.36
Municipal Library	ACTUAL	\$136,207.10
Municipal Open Space	ACTUAL	\$511,000.00
Fire Districts (total levies)	ESTIMATED	\$5,965,000.00
Other Special Districts (total levies)	ESTIMATED	\$8,165,000.00
Local School District	ESTIMATED	\$5,259,974.00
Regional School District	ESTIMATED	
County Purposes	ESTIMATED	
County Library		
County Board of Health		
County Open Space		\$290,026.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$24,702,373.46

Revenue Anticipated, Excluding Tax Levy 5,825,763.80

Budget Appropriations, before Reserve for Uncollected Taxes 9,447,507.77

Total Non-Municipal Tax Levy \$20,327,207.10

Amount to be Raised by Taxes - Before RUT \$23,948,951.07

Reserve for Uncollected Taxes (RUT) \$753,422.39

Total Amount to be Raised by Taxes \$24,702,373.46

% of Tax Collections used to Calculate RUT 96.95%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year 23,829,405.14

Total Tax Revenue, Collections CY 2016 24,513,744.04

% of Taxes Collected, CY 2016 97.21%

Delinquent Taxes - December 31, 2016 \$545,116.31

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	145.90%	\$534,000.00	\$366,000.00	\$900,000.00	\$900,000.00							
08	Local Revenue	-1.96%	(\$3,738.11)	\$190,238.11	\$186,500.00	\$186,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$540,273.00	\$540,273.00	\$540,273.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.95%	\$60,827.63	\$3,116,767.44	\$3,177,595.07	\$3,177,595.07							
08	Additional Revenue Offset by Appropriations	-73.12%	(\$297,520.82)	\$406,916.55	\$109,395.73	\$109,395.73							
10	Public and Private Revenue	-40.86%	(\$215,570.08)	\$577,570.08	\$312,000.00	\$312,000.00							
08	Other Special Items	-100.00%	(\$575,362.25)	\$575,362.25	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-4.67%	(\$29,421.49)	\$629,421.49	\$600,000.00	\$600,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.59%	\$110,425.54	\$4,264,740.82	\$4,375,166.36	\$4,375,166.36							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
07	Open Space Levy Tax	-0.03%	(\$34.83)	\$136,241.93	\$136,207.10		\$136,207.10						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.87%	(\$416,394.41)	\$10,753,531.67	\$10,337,137.26	\$10,200,930.16	\$136,207.10	\$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	Per-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	General Government		3.49%	\$26,553.32	\$761,320.00	\$787,873.32	\$787,873.32								
21	Land-Use Administration		1.52%	\$834.65	\$54,791.00	\$55,625.65	\$55,625.65								
22	Uniform Construction Code		#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance		-8.00%	(\$51,350.00)	\$642,160.00	\$590,810.00	\$590,810.00								
25	Public Safety		0.13%	\$2,080.00	\$1,662,662.73	\$1,664,742.73	\$1,664,742.73								
26	Public Works		-1.16%	(\$11,460.00)	\$989,929.00	\$978,469.00	\$978,469.00								
27	Health and Human Services		#DIV/0!	\$0.00	\$7,000.00	\$0.00	\$4,000.00								
28	Parks and Recreation		-42.86%	(\$3,000.00)	\$1,000.00	\$0.00	\$12,684.00								
29	Education (including Library)		#DIV/0!	\$0.00	\$288,655.40	\$12,684.00	\$12,684.00								
30	Unclassified		-95.61%	(\$275,971.40)	\$128,000.00	\$123,100.00	\$123,100.00								
31	Utilities and Bulk Purchases		-3.83%	(\$4,900.00)	\$128,000.00	\$0.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency		#DIV/0!	\$0.00	\$726,616.00	\$706,149.00	\$706,149.00								
36	Statutory Expenditures		-2.82%	(\$20,467.00)	\$0.00	\$0.00									
37	Judgements		#DIV/0!	\$0.00	\$3,122,888.42	\$3,177,595.07	\$3,177,595.07								
42	Shared Services		1.75%	\$54,706.65	\$123,477.00	\$139,640.00	\$139,640.00								
43	Court and Public Defender		13.09%	\$16,163.00	\$100,500.00	\$182,000.00	\$182,000.00								
44	Capital		81.09%	\$81,500.00	\$983,997.00	\$1,002,819.00	\$1,002,819.00								
45	Debt		1.91%	\$18,822.00	\$200,995.00	\$22,000.00	\$22,000.00								
46	Deferred Charges		-89.05%	(\$178,995.00)	\$0.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$763,096.31	\$753,422.39	\$753,422.39								
50	Reserve for Uncollected Taxes		-1.27%	(\$9,673.92)	\$0.00	\$0.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$10,556,087.86	\$10,200,930.16	\$10,200,930.16								
	Total	0.00	-3.36%	(\$355,157.70)	\$10,556,087.86	\$10,200,930.16	\$10,200,930.16	\$0.00	\$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, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	261	\$10,670,500.00	1.57%
2 Residential	2,268	\$556,977,408.00	81.78%
3A/3B Farm	301	\$28,908,600.00	4.24%
4A Commercial	107	\$78,268,768.00	11.49%
4B Industrial	6	\$3,573,300.00	0.52%
4C Apartments	3	\$1,685,900.00	0.25%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$951,010.00	0.14%
Total	2,947	\$681,035,486.00	100.00%

Average Ratio (%), Assessed to True Value 97.43%
 Equalized Valuation, Taxable Properties \$698,999,780.36

Total # of property tax appeals filed in 2016	County Tax Board	56.00
	State Tax Court	6.00
Number of 2016 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		4.00
Amount paid out by municipality for tax appeals in 2016		\$125,744.77

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$28,690,148.00	48.15%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	77	\$12,239,200.00	20.54%
15D Church and Charities	23	\$12,630,800.00	21.20%
15E Cemeteries & Graveyards	2	\$238,600.00	0.40%
15F Other Exempt	34	\$5,790,000.00	9.72%
Total	147	\$59,588,748.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.75%

Prior Budget Year's Payments in Lieu of Tax (PIL/OT) - 5 Year Exemptions/Abatements

	# of Parcels	PIL/OT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 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				
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	5.00	20,172.50	\$18,500.00	\$0.00	\$100.00	\$0.00	\$1,572.50
Supervisory Staff (Department Heads & Managers)	6.00	1.00		\$485,456.89	\$3,000.00	\$59,720.00	\$44,018.00	\$43,692.00
Police Officers (Including Superior Officers)	31.00	0.00	4,751,449.28	\$3,054,707.78	\$446,250.00	\$640,985.00	\$311,925.50	\$297,581.00
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	9.00		817,644.52	553,694.08	\$25,000.00	\$69,500.00	\$120,261.44	\$49,189.00
All Other Non-Union Employees not listed above	4.00	16.00	477,909.95	357,580.86	\$0.00	\$23,000.00	\$66,916.09	\$30,413.00
Totals	50.00	22.00	6,067,176.25	\$4,469,939.61	\$474,250.00	\$793,305.00	\$543,121.03	\$422,447.50

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	8.00	\$8,385.00	\$67,080.00			\$0.00
Parent & Child	5.00	\$15,700.00	\$78,500.00			\$0.00
Employee & Spouse (or Partner)	10.00	\$17,762.00	\$177,620.00			\$0.00
Family	22.00	\$20,965.00	\$461,230.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$229,000.00)			
Subtotal	45.00		\$555,430.00	0.00		\$0.00
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	45.00		\$555,430.00	0.00		\$0.00

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)?

NO
NO

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

	Gross Debt	Deductions	Net Debt
Local School Debt			\$0.00
Regional School Debt	\$5,982,512.87	\$5,982,512.87	\$0.00
Utility Fund Debt			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Municipal Purposes			\$0.00
Debt Authorized			\$0.00
Notes Outstanding	\$423,200.00		\$423,200.00
Bonds Outstanding	\$8,222,000.00		\$8,222,000.00
Loans and Other Debt	\$205,413.52		\$205,413.52
Total (Current Year)	\$14,833,126.39	\$5,982,512.87	\$8,850,613.52
Population (2010 census)	6,651		
Per Capita Gross Debt	\$2,230.21		
Per Capita Net Debt	\$1,330.72		
3 Yr. Average Property Valuation	\$715,333,229.67		
Net Debt as % of 3 Year Avg Property Valuation	1.24%		

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest	\$4,359.00			
Bonds - Principal	\$636,000.00	\$655,000.00	\$675,000.00	\$6,256,000.00
Bonds - Interest	\$313,110.00	\$288,593.76	\$262,581.26	\$1,302,225.50
Loans & Other Debt - Principal	\$45,467.50	\$46,381.11	\$47,313.38	\$66,251.80
Loans & Other Debt - Interest	\$3,882.50	\$2,968.17	\$2,035.91	\$1,355.16
Total	\$1,002,819.00	\$992,943.04	\$986,930.55	\$7,625,832.46
Total Principal	\$681,467.50	\$701,381.11	\$722,313.38	\$6,322,251.80
Total Interest	\$321,351.50	\$291,561.93	\$264,617.17	\$1,303,580.66
% of Total Current Year Budget	9.83%			

Description	Debt Not Listed Above		
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases			
Total Other			
Bond Rating	Moody's	Standard & Poors	Fitch
Year of Last Rating	Rating	AA	

Mark "X" if Municipality has no bond rating

