



# State of New Jersey Local Government Services

Year: **2024** Municipal User Friendly Budget

MUNICIPALITY: 0336 Washington Township - County of Burlington Adopted

Municode: 0336 Filename: 0336\_fba\_2024.xlsm

Website: www.wtbcnj.org

Phone Number: 609-965-3242

Mailing Address: 2436 Route 563

Egg Harbor City

Municipality: Washington Towns State: NJ Zip: 08215

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
C. Leigh		Gadd, Jr.	12/31/2024	lgadd@wtbcnj.org

### Chief Administrative Officer

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### Chief Financial Officer

Kristen		Manning		kmanning@wtbcnj.org
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### Municipal Clerk

Lisa		Hand		lhand@wtbcnj.org
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### Registered Municipal Accountant

Michael		Garcia		mgarcia@ford-scott.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel		James	12/31/2025	djames@wtbcnj.org
Dudley		Lewis	12/31/2026	dlewis@wtbcnj.org

Government Type: Township Committee

Election Type: Non-Partisan (November)

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax			0.00%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.228	\$1,164,250.00	73.89%	\$2,804.25
Regional School District			0.00%	\$0.00
County Purposes	0.369	\$350,181.85	22.22%	\$842.65
County Library	0.034	\$32,389.86	2.06%	\$77.64
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$28,889.34	1.83%	\$70.79
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2023 Budget)</b>	<b>1.662</b>	<b>\$1,575,711.05</b>	<b>100.00%</b>	<b>\$3,795.33</b>

Total Taxable Valuation as of October 1, 2023 \$94,858,284.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$228,359.41

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.000		#DIV/0!

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

Sheet UFB-1

### Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,200,000.00
Regional School District		
County Purposes	ESTIMATED	\$425,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$1,625,000.00</b>
Revenue Anticipated, Excluding Tax Levy		1,566,602.29
Budget Appropriations, before Reserve for Uncollected Taxes		1,460,977.29
Total Non-Municipal Tax Levy		\$1,625,000.00
Amount to be Raised by Taxes - Before RUT		\$1,519,375.00
Reserve for Uncollected Taxes (RUT)		\$105,625.00
Total Amount to be Raised by Taxes		\$1,625,000.00
% of Tax Collections used to Calculate RUT		93.50%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2023		593,042.62
Total Tax Levy, CY 2023		615,704.51
% of Taxes Collected, CY 2023		96.32%
Delinquent Taxes - December 31, 2023		\$74,706.46

**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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	36.98%	\$96,159.27	\$260,000.00	\$356,159.27	\$356,159.27							
08	Local Revenue	-57.99%	(\$60,740.66)	\$104,740.66	\$44,000.00	\$44,000.00							
09	State Aid (without offsetting appropriation)	41.77%	\$343,381.46	\$822,072.64	\$1,165,454.10	\$1,165,454.10							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</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	-99.39%	(\$160,042.31)	\$161,031.23	\$988.92	\$988.92							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-100.00%	(\$63,241.93)	\$63,241.93	\$0.00								
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-100.00%	(\$59,044.66)	\$59,044.66	\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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>6.56%</b>	<b>\$96,471.17</b>	<b>\$1,470,131.12</b>	<b>\$1,566,602.29</b>	<b>\$1,566,602.29</b>	<b>\$0.00</b>	<b>\$0.00</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-1.64%	(\$4,900.00)	\$298,665.00	\$293,765.00	\$293,765.00									
21	Land-Use Administration		0.32%	\$100.00	\$31,150.00	\$31,250.00	\$31,250.00									
22	Uniform Construction Code		15.58%	\$1,483.00	\$9,517.00	\$11,000.00	\$11,000.00									
23	Insurance		3.25%	\$2,100.00	\$64,700.00	\$66,800.00	\$66,800.00									
25	Public Safety		-2.38%	(\$4,200.00)	\$176,700.00	\$172,500.00	\$172,500.00									
26	Public Works		8.71%	\$9,388.37	\$107,819.00	\$117,207.37	\$117,207.37									
27	Health and Human Services		33.33%	\$1,000.00	\$3,000.00	\$4,000.00	\$4,000.00									
28	Parks and Recreation		#DIV/0!	\$2,000.00	\$1,000.00	\$2,000.00	\$2,000.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30	Unclassified		92.09%	\$252,488.69	\$274,171.23	\$526,659.92	\$525,671.00	\$988.92								
31	Utilities and Bulk Purchases		9.14%	\$4,900.00	\$53,600.00	\$58,500.00	\$58,500.00									
32	Landfill / Solid Waste Disposal		6.20%	\$7,500.00	\$121,000.00	\$128,500.00	\$128,500.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		7.39%	\$1,156.00	\$15,639.00	\$16,795.00	\$16,795.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		0.00%	\$0.00	\$32,000.00	\$32,000.00	\$32,000.00									
43	Court and Public Defender		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
44	Capital		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
45	Debt		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
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		30.17%	\$24,482.08	\$81,142.92	\$105,625.00	\$105,625.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	23.44%	\$297,498.14	\$1,269,104.15	\$1,566,602.29	\$1,565,613.37	\$988.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>
<b>X</b>					Garden State Trust	\$1,069,740.00	Dependent upon State appropriation



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	121	\$3,186,600.00	3.36%	15A Public Schools	0	\$0.00	0.00%
2 Residential	303	\$69,192,900.00	72.98%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	63	\$8,541,000.00	9.01%	15C Public Property	170	\$70,692,300.00	97.58%
4A Commercial	15	\$12,180,400.00	12.85%	15D Church and Charities	4	\$466,700.00	0.64%
4B Industrial	3	\$1,715,000.00	1.81%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	8	\$1,288,200.00	1.78%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$68.00	0.00%				
<b>Total</b>	<b>506</b>	<b>\$94,815,968.00</b>	<b>100.00%</b>	<b>Total</b>	<b>182</b>	<b>\$72,447,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				68.01%			
Equalized Valuation, Taxable Properties				\$139,414,744.89			
Total # of property tax appeals filed in 2023				County Tax Board	1.00		
				State Tax Court	1.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2023				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties <span style="float: right;">76.41%</span>			

<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 2023 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		3.00	9,950.00	\$9,950.00				
Supervisory Staff (Department Heads & Managers)		5.00	97,795.00	\$94,500.00				\$3,295.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		9.00	62,457.37	\$62,457.37				
<b>Totals</b>	0.00	17.00	170,202.37	\$166,907.37	\$0.00	\$0.00	\$0.00	\$3,295.00

Is the Local Government required to comply with N.J.S.A. 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**

	<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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	NONE		#VALUE!			\$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		#VALUE!	0.00		\$0.00
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	0.00		#VALUE!	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)?**


**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Employee for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NONE													
<b>TOTALS (THIS PAGE ONLY)</b>		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			\$0.00

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			





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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt	NONE		#VALUE!	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	<b>Total</b>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				<b>Total Principal</b>	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)			\$0.00	<b>Total Interest</b>	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	<b>% of Total Current Year Budget</b>	0.00%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	\$0.00	\$0.00	#VALUE!	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2020 census)	<hr/> <hr/>			Total Guarantees - Governmental				
Per Capita Gross Debt	#DIV/0!			Total Guarantees - Other				
Per Capita Net Debt	#VALUE!			Total Capital/Equipment Leases				
3 Year Average Property Valuation	<hr/> <hr/>			Total Other				
Net Debt as % of 3 Year Average Property Valuation	<hr/> <hr/> #VALUE!			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				<b>Mark "X" if Municipality has no bond rating</b>	<input type="checkbox"/>			

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Recipient</b>	Municipality	Bass River	Municipal Court	Court and Public Defender		0101/24	12/31/2028	15% of expenses
	<b>Amount Received Page Total</b>							\$0.00
	<b>Amount Paid Page Total</b>							\$0.00
	<b>Page Total</b>							\$0.00





**USER FRIENDLY BUDGET SECTION - Notes**

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