

State of New Jersey Local Government Services

Year:	2022	Municipal User	Friendly B	udget				
MUNICIPALITY:	0336 Washington Townsh	nip - County of Burlington		•			Adopted	•
Municode:			Filename:	0336_fba	a_2022	2.xls	sm	
	Website:	www.wtbcnj.org		_				
	Phone Number:		609-965-3242					
	Mailing Address:		2436 Route 563					
			Egg Harbor City					
		Municipality:	Washington Towns	State:	NJ Z	Zip:	08215	
	Mayor				-			
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Daniel		James	12/31/2022	djames@wtbc	nj.org			
	Chief Administr	ative Officer	-					
	Chief Financial	Officer						
Kristen		Manning		kmanning@w	tbcnj.org			
	Municipal Clerk		-					
Lisa		Hand		lhand@wtbcnj	.org			
	Registered Mun	icipal Accountant	-					
Michael		Garcia		mgarcia@ford-	-scott.com	1		
	Governing Body	/ Members						
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Paul		Seybold	12/31/2023	pseybold@wtb	ocnj.org			
C. Leigh		Gadd, Jr.	12/31/2024	lgadd@wtbcnj	.org			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

=0=1 Owner 1 two 11 open		entities levying prope			Current Year 2022 Budg	_	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	<u>Tax Levy</u>	Total Levy	Taxpayer Impact			
Municipal Purpose Tax			0.00%	\$0.00	Municipal Purpose Tax		
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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		\$804,505.00		\$0.00	Local School District	ESTIMATED	\$820,595.10
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes		\$370,698.79	30.14%	\$0.00	County Purposes	ESTIMATED	\$433,897.4
County Library		\$32,937.96	2.68%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$21,752.89	1.77%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	0.000	\$1,229,894.64	100.00%	\$0.00	-	S	\$1,254,492.53
Total Taxable Valuation as of	October 1, 2021	\$95,767,685.00			Revenue Anticipated, Excluding Tax Levy		1,478,117.00
(To be used to calculate the current year tax rat	e)		•		Budget Appropriations, before Reserve for Unco	ollected Taxes	1,412,117.00
Current Year Average Residential Ass	sessment	\$228,486.89			Total Non-Municipal Tax Levy		\$1,254,492.53
					Amount to be Raised by Taxes - Before RUT		\$1,188,492.53
	<u>Prior</u>	Year to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$66,117.97
					Total Amount to be Raised by Taxes		\$1,254,610.50
	Compariso	on - Municipal Purpose	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		94.73%
	0.000		#DIV/0!			=	, ,,,,
	0.000		#B17701	_	If % used exceeds the actual collection % then		
	Commonica	n Municipal Durange	a Tay Law				
		n - Municipal Purpose		1.	reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$0.00	#DIV/0!	\$0.00	Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		1,169,540.3
	ct on Avg. Residential Current Year	Tax Payment (Mur % Change (+/-)	_	Total Tax Levy, CY 2021		1,234,451.5	
	Prior Year			\$ Change (+/-)	% of Taxes Collected, CY 2021		94.749
	\$0.00	\$0.00	#DIV/0!	\$0.00		_	
			1	1	Delinquent Taxes - December 31, 2021		\$59,267.33

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	236.16%	\$277,386.00	\$117,458.00	\$394,844.00	\$394,844.00							
08	Local Revenue	-43.87%	(\$10,111.87)	\$23,047.87	\$12,936.00	\$12,936.00							
09	State Aid (without offsetting appropriation)	-32.58%	(\$394,844.00)	\$1,211,851.00	\$817,007.00	\$817,007.00							
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	58.95%	\$93,952.55	\$159,377.45	\$253,330.00	\$253,330.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-100.00%	(\$43,200.24)	\$43,200.24	\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-100.00%	\$872.73	(\$872.73)	\$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								
	Total	-4.89%	(\$75,944.83)	\$1,554,061.83	\$1,478,117.00	\$1,478,117.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government			-0.40%	(\$1,166.00)	\$288,006.00	\$286,840.00	\$286,840.00								
21	Land-Use Administration			195.24%	\$20,500.00	\$10,500.00	\$31,000.00	\$31,000.00								
22	Uniform Construction Code			1.55%	\$130.00	\$8,387.00	\$8,517.00	\$8,517.00								
23	Insurance			6.86%	\$3,774.00	\$54,976.00	\$58,750.00	\$58,750.00								
25	Public Safety			0.03%	\$50.00	\$182,550.00	\$182,600.00	\$182,600.00								
26	Public Works			7.49%	\$7,370.00	\$98,430.00	\$105,800.00	\$105,800.00								
27	Health and Human Services			32.45%	\$980.00	\$3,020.00	\$4,000.00	\$4,000.00								
28	Parks and Recreation			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			92.85%	\$172,582.55	\$185,877.45	\$358,460.00	\$26,800.00	\$331,660.00							
31	Utilities and Bulk Purchases			5.31%	\$2,420.00	\$45,580.00	\$48,000.00	\$48,000.00								
32	Landfill / Solid Waste Disposal			4.61%	\$5,000.00	\$108,500.00	\$113,500.00	\$113,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.69%	\$384.00	\$14,266.00	\$14,650.00	\$14,650.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$37,000.00	\$37,000.00	\$37,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			#DIV/0!	\$155,000.00		\$155,000.00	\$155,000.00								
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.64%	\$5,250.00	\$60,750.00	\$66,000.00	\$66,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	33.66%	\$372,274.55	\$1,105,842.45	\$1,478,117.00	\$1,146,457.00	\$331,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	Future 1.	Str.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Garden State Trust - Prior Year Reserve	\$1,126,104.00	Dependent upon State appropriation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asses	sments - Taxable Prop	perties (October 1, 2021 Valu	ie)	Property Tax Asses	ssments - Exempt Pro	perties (October 1, 2021 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	123	\$3,208,300.00	3.35%	15A Public Schools	0	\$0.00	0.00%
2 Residential	305	\$69,688,500.00	72.77%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	58	\$8,975,400.00	9.37%	15C Public Property	169	\$70,660,700.00	97.53%
4A Commercial	15	\$12,180,400.00	12.72%	15D Church and Charities	4	\$466,700.00	0.64%
4B Industrial	3	\$1,715,000.00	1.79%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	9	\$1,319,800.00	1.82%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$85.00	0.00%				
Total	505	\$95,767,685.00	100.00%	Total	182	\$72,447,200.00	100.00%
	· ·				··		
Average Ratio (%), Assessed to True	e Value	85.46%					
Equalized Valuation, Taxable Prope	rties	\$112,061,414.70		Percentage of Exempt vs.			
				Non-Exempt Properties	75.65%		
Total # of property tax appeals	filed in 2021	County Tax Board	4.00				
		State Tax Court	0.00				
Number of 2021 County Tax Board	Number of 2021 County Tax Board decisions appealed to Tax Court						
Number of pending property tax appeals in State Tax Court			2.00				
Amount paid out by municipality for	tax appears in 2021		\$428.98				

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2021 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				
0	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

NOR	es if Billed in Full otal Tax Rate
al Long Term Exemptions - Column Total 0.00 0.00 Total Long Term Exemptions - Column Total \$0.00 \$0.00 \$0.00 Total Long Term Exemptions - Column Total \$0.00	\$0.00
ar Long Term Exemptions - Column Total	\$0.00

Sheet UFB-6 Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		3.00	9,600.00	\$9,600.00				
Supervisory Staff (Department Heads & Managers)		5.00	91,293.00	\$88,475.00				\$2,818.00
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		8.00	61,530.00	\$61,530.00				
Totals	0.00	16.00	162,423.00	\$159,605.00	\$0.00	\$0.00	\$0.00	\$2,818.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pav</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

	Current Year # of	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
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
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	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

Legal basis for benefit (check applicable items)

			(che	eck applicable	items)
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
0.ga=agg			3		3
NONE					
₩-4-1-	0.00	00.00			
Totals	0.00	\$0.00			
Total Funds Reserved	as of end of 2021				
Total Funds Δnr	ropriated in 2022				
Total i alias App					

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

	Gross		Net		Current Year	2023	2024	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	NONE		#VALUE!	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest				
				Bonds - Principal				
				Bonds - Interest				
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
			\$0.00					
				Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				_				
Debt Authorized (BNI)			\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt			\$0.00			•		
				Description		Debt Not Li	sted Above	
Total (Current Year)	\$0.00	\$0.00	#VALUE!	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)				Total Other				
Per Capita Gross Debt	#DIV/0!			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	#VALUE!			Rating				
				Year of Last Rating				
3 Year Average Property Valuati	ion							
	=			 Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Averag	e Property Valuation	#VALUE!		The state of the s				
	1 ,							

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
Recipient	Municipality	Bass River	Municipal Court	Municipal Court		1/1/2021	12/31/2023	10% costs
Kecipicit	Within Cipanty	Duss River	With the par Court	Widineipai Court		1/1/2021	12/31/2023	1070 COSES
						-		
	A of Decel and Decel Text 1							0000
	Amount Received Page Total							\$0.00 \$0.00 \$0.00
	Amount Paid Page Total Page Total							\$0.00
	rage rotal							§0.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	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
	Amount Received Total							\$0.00
	Amount Paid Total							\$0.00 \$0.00
	Total			IED 11				\$0.00

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

Lower Bank Volunteer Fire Company				
Green Bank Volunteer Fire Company				
Green Bank Ambulance Squad				

USER FRIENDLY BUDGET SECTION - Notes

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