



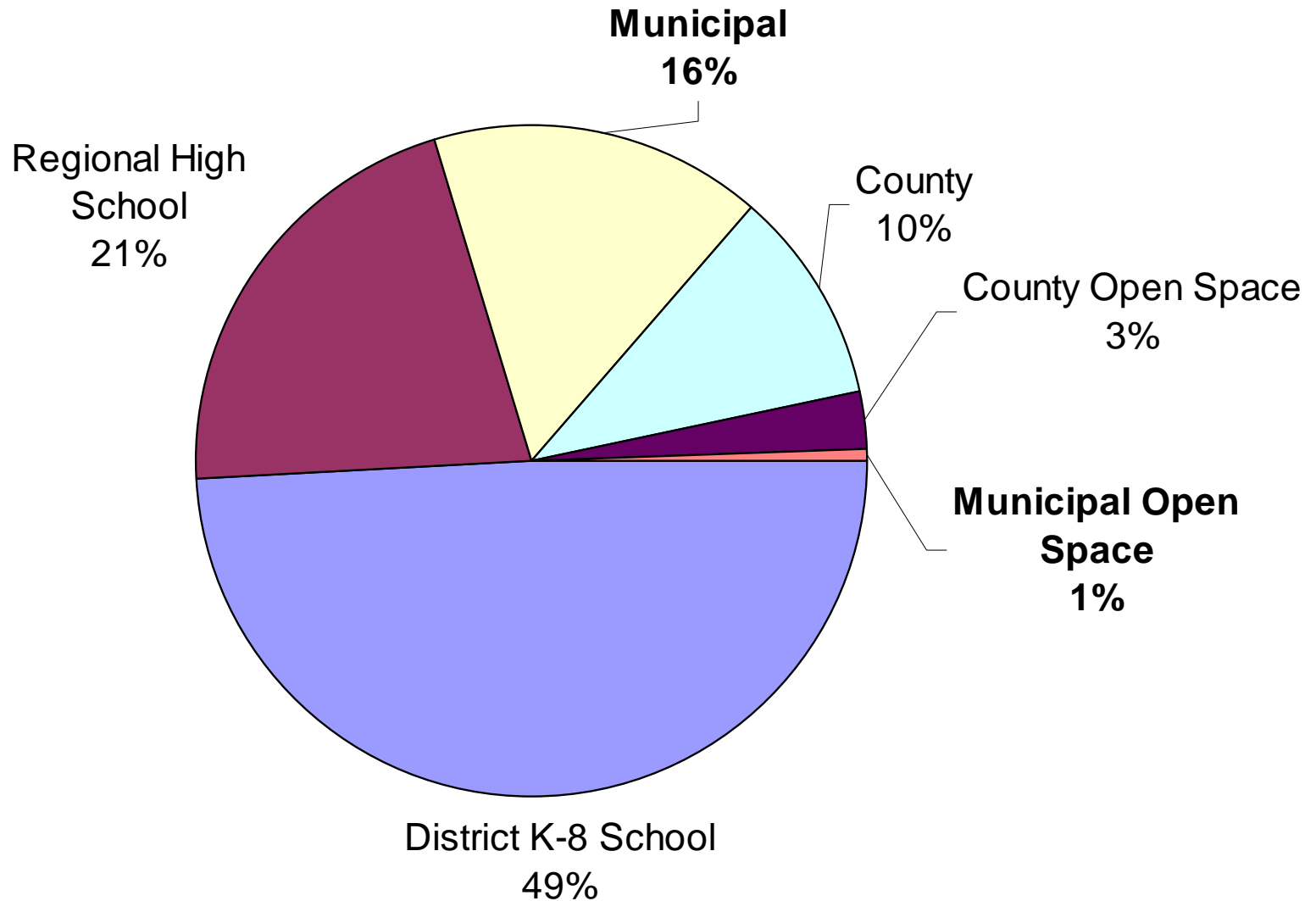
# Washington Township

## 2008 Municipal Budget Overview

May 2008



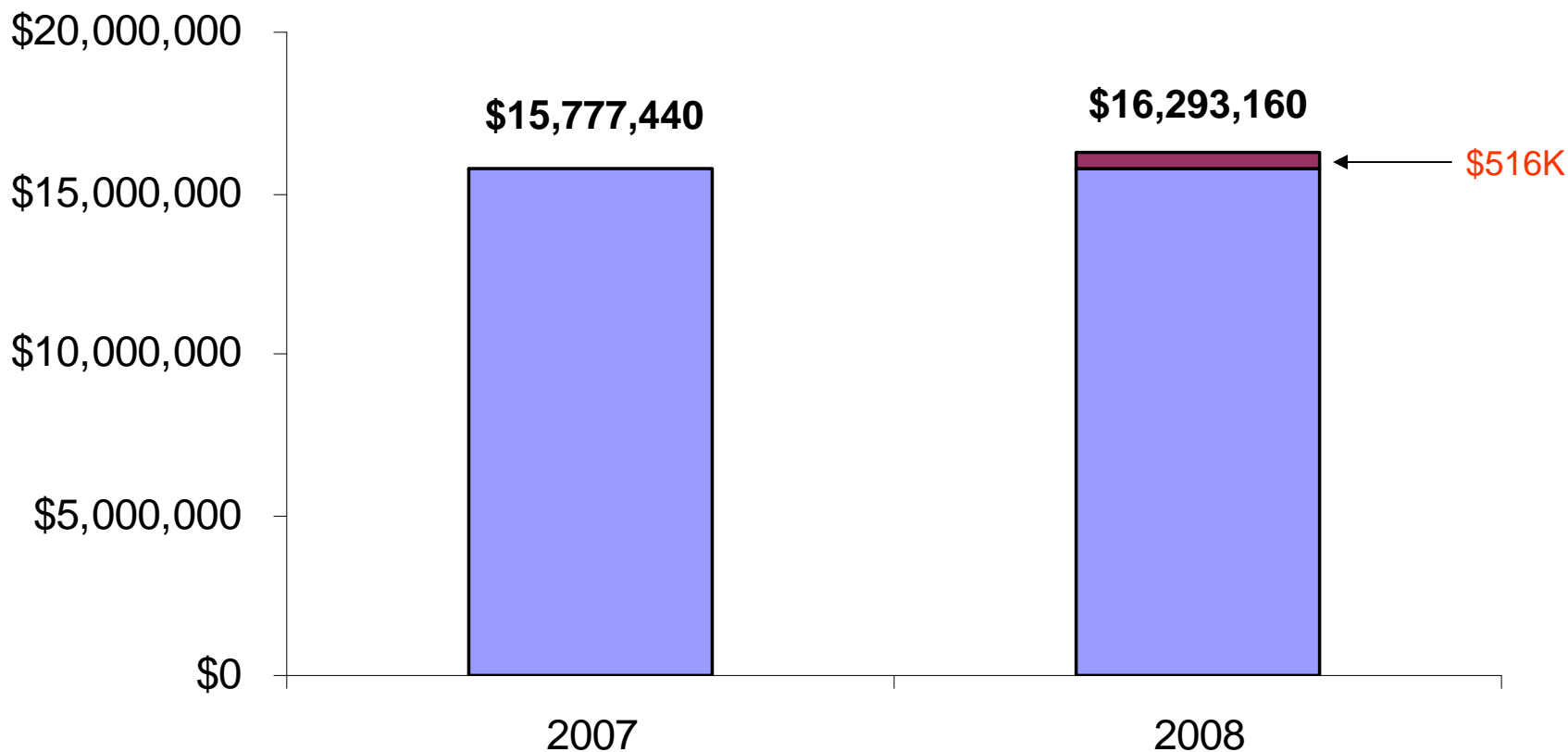
The Municipality receives a **17%** share of property taxes levied within Washington Township.





The 2008 Municipal budget totals \$16.3 million; a **\$516K or 3.3% increase** over prior year.

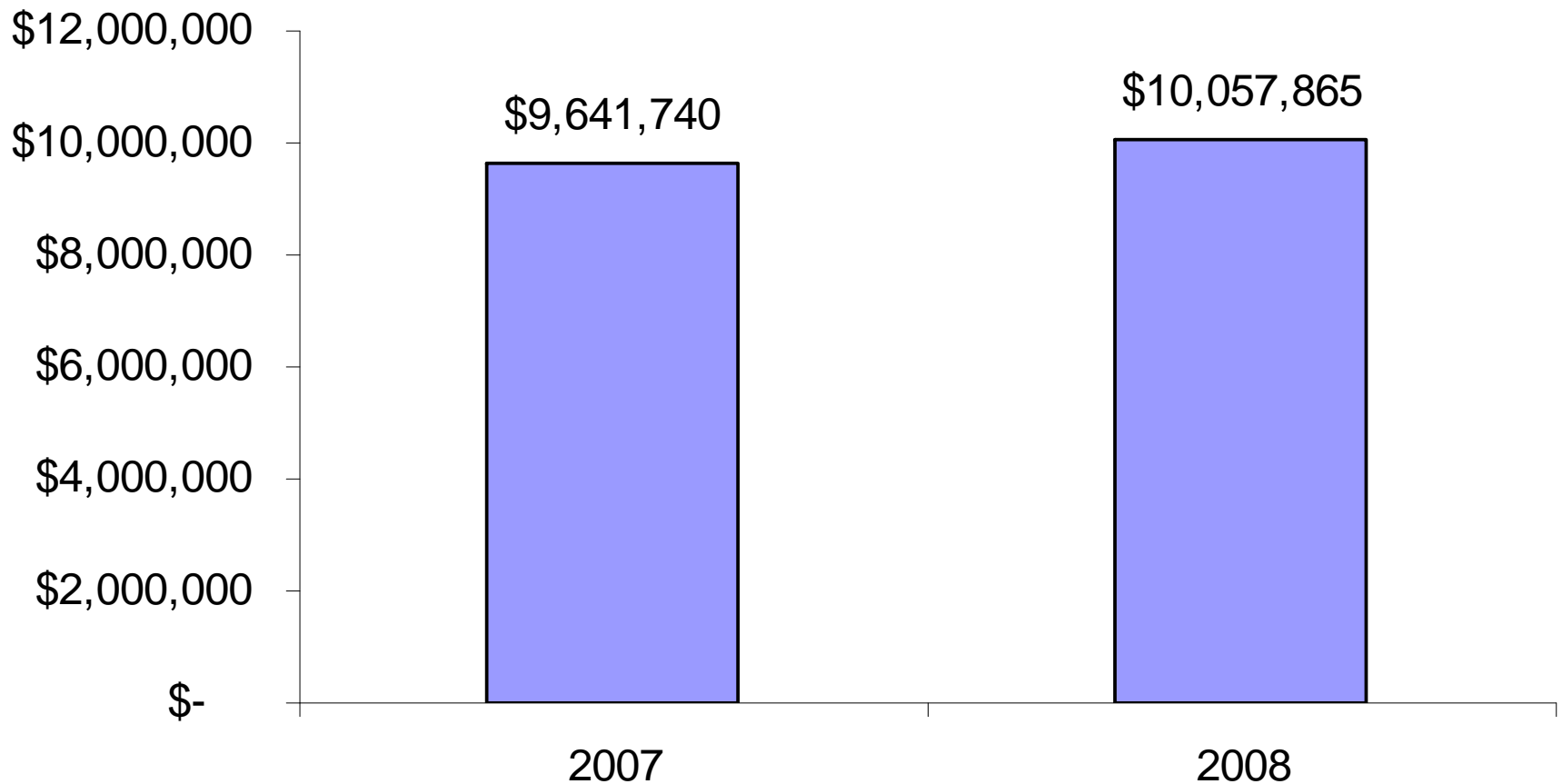
## 2008 Municipal Operating Budget



As a result, the local tax levy will **increase by \$416K.**



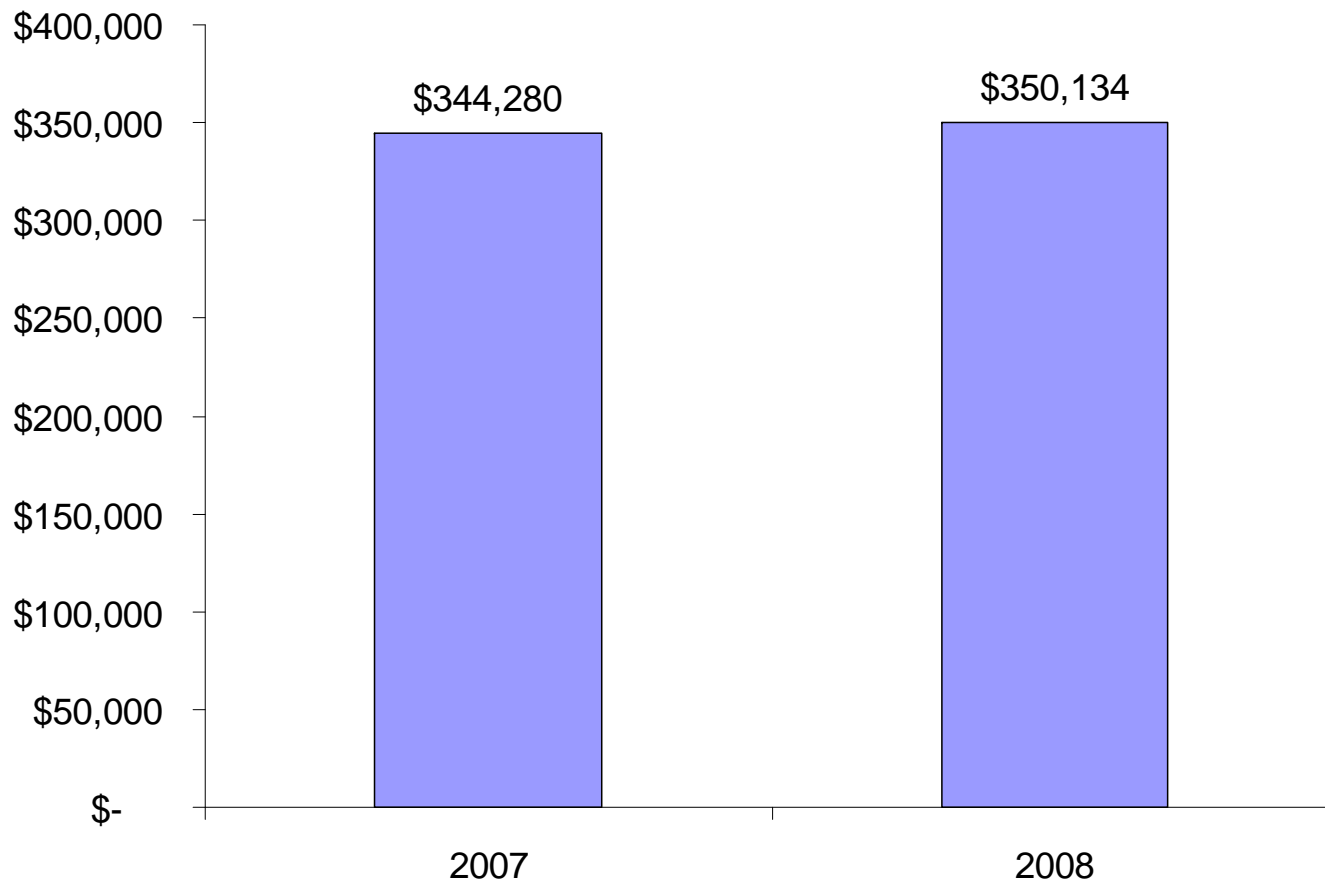
## Local Tax Levy





In addition, the local open space tax levy will increase by \$6K.

## Municipal Open Space Tax Levy





The resulting combined local tax rate will **increase by 2.3%**; a decrease of 0.9% from prior year.

### Local Tax Rate Increase\*

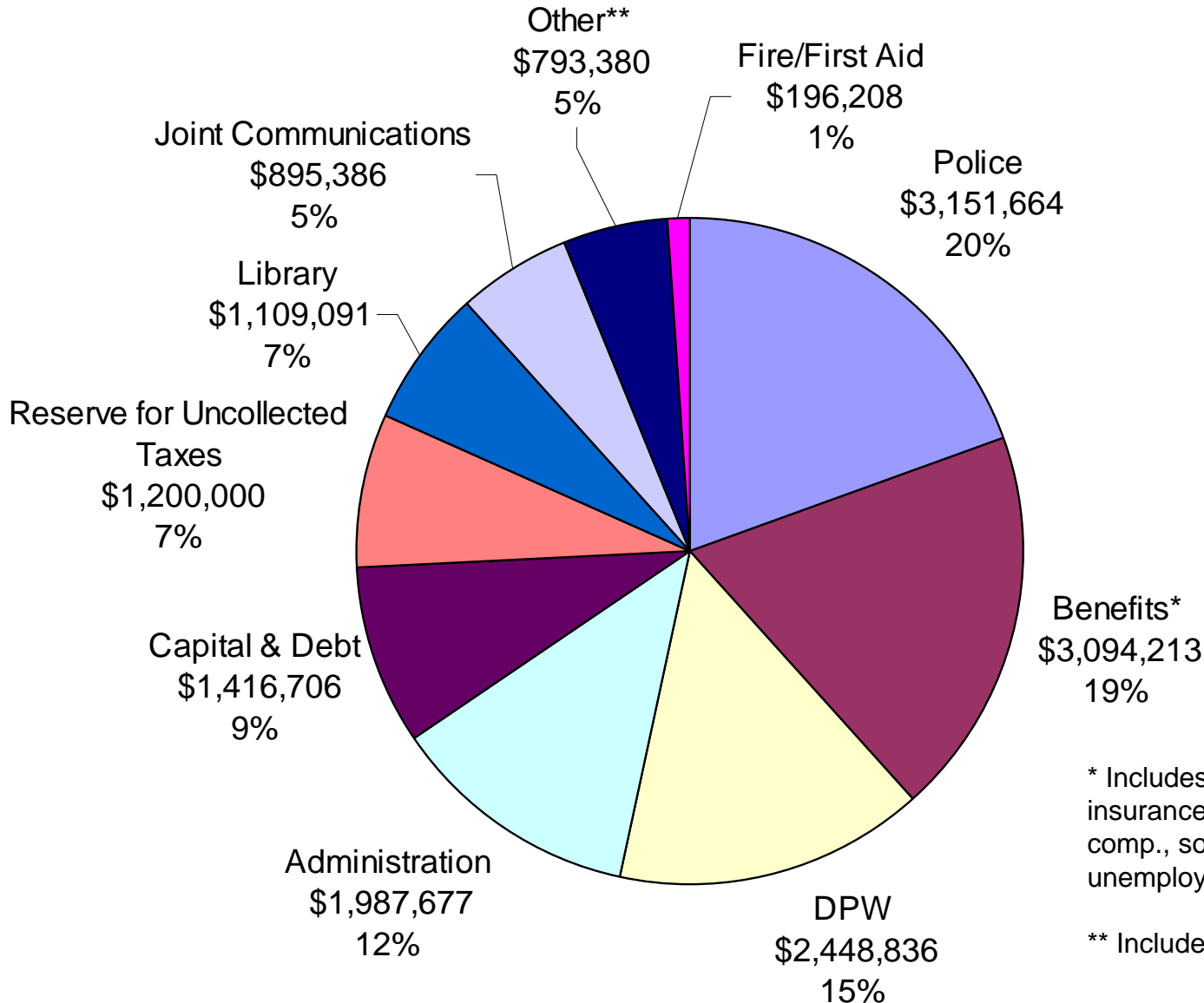


**Additional \$0.0135 per \$100 of assessed value, e.g., \$67.50 for a property assessed at \$500K.**

\* Local Tax & Local Open Space Tax



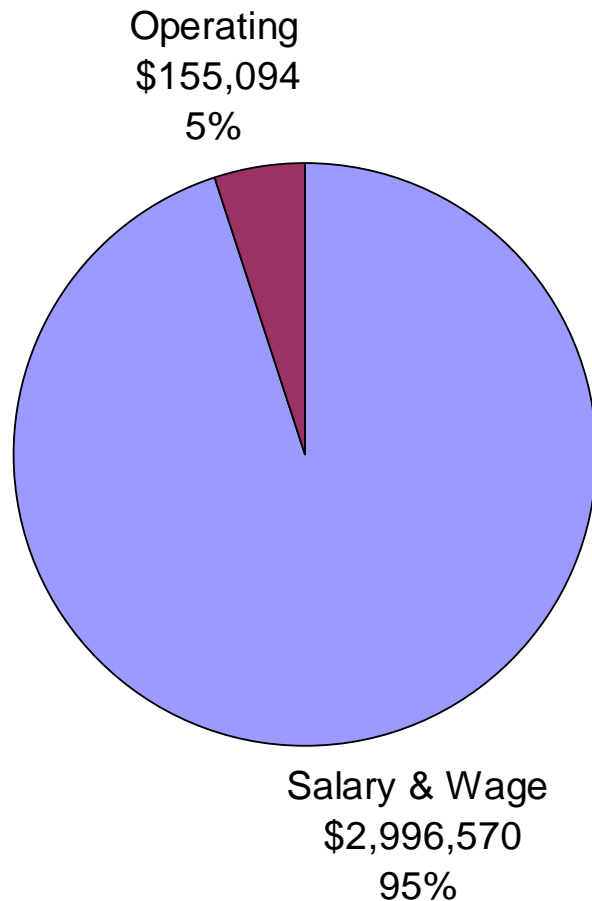
Excluding the cost of benefits for all employees, Police and DPW represent our **largest** expense.



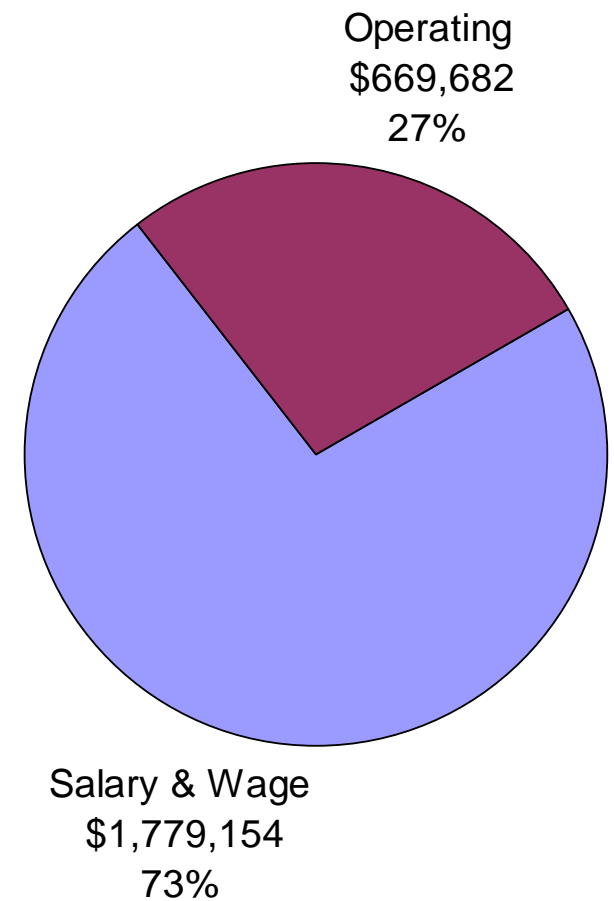


Salary & Wage represents the **majority** of Police and DPW expense.

## Police



## DPW





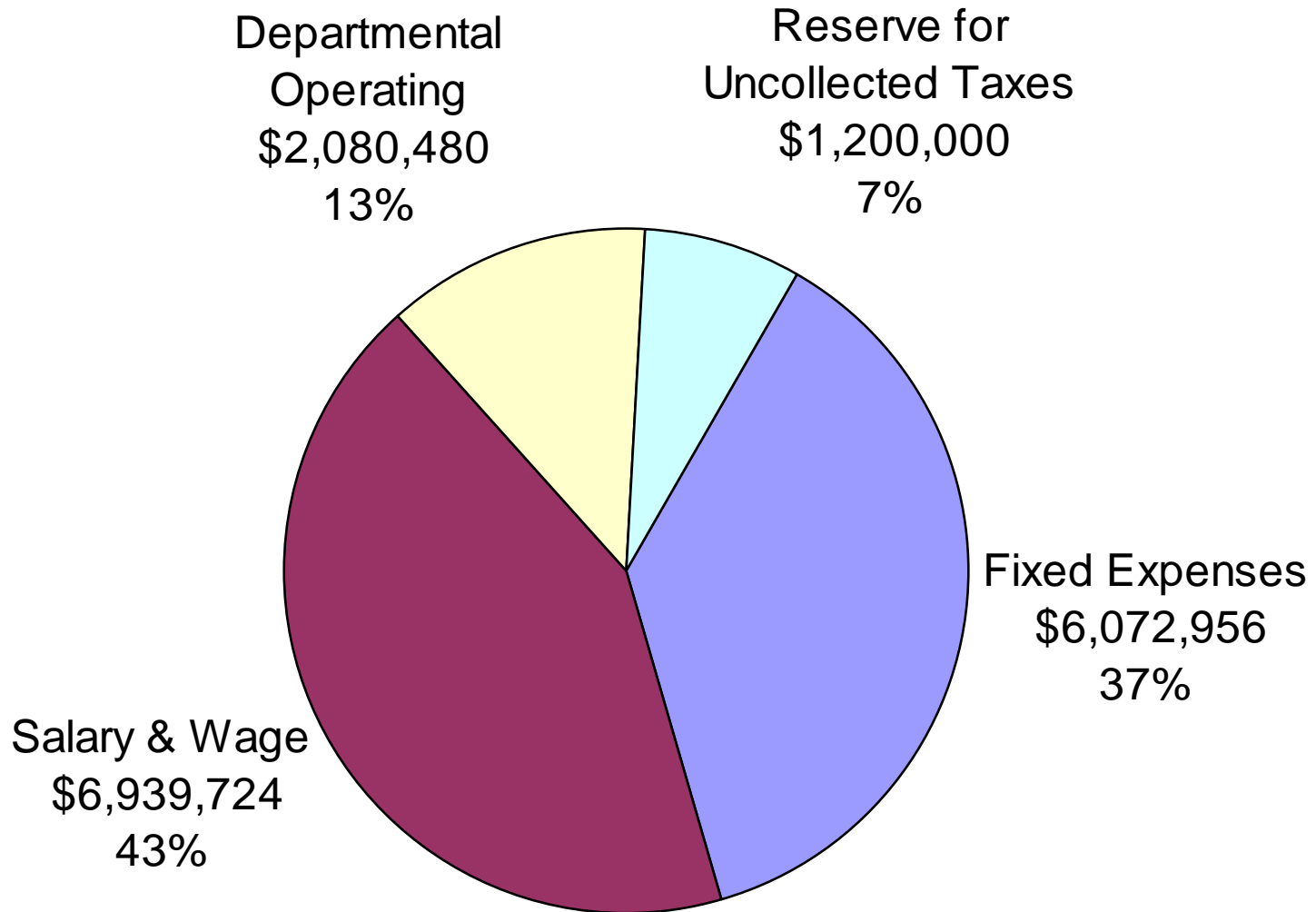
Since 2003, overall municipal staffing **declined**  
**by 5 FTEs.**

	2000	2003	2008 FTE	2008 PTE*
Administration	21	23	21	15
Police	32	35	35	3
JT. COMMS	10	10	10	8
DPW	26	30	27	5 - 8
TOTALS	89	98	93	31 - 34

\* Part Time Employees (PTE) do not receive benefits



# Municipal **spending** falls within four subcategories.



# Fixed Expenses **increased 10%** over prior year.



<u>DEPT.</u>	<u>TOTAL</u> <u>2007</u>	<u>TOTAL</u> <u>2008</u>	<u>TOTAL 08 -</u> <u>TOTAL 07</u>	<u>Change in</u> <u>Percentage</u>	<u>Percent of Budget</u>
DEBT SERVICE	1,404,890	1,367,562	(37,328)	-2.66%	8.39%
GROUP INS.	1,185,759	1,296,445	110,686	9.33%	7.96%
LIBRARY	1,067,207	1,109,091	41,884	3.92%	6.81%
SOC. SEC.	522,000	530,889	8,889	1.70%	3.26%
PENSION	516,043	835,431	319,388	61.89%	5.13%
LOSAP	73,025	77,625	4,600	6.30%	0.48%
LIABILITY INS	186,415	189,691	3,276	1.76%	1.16%
WORKERS COMP	164,313	164,132	(181)	-0.11%	1.01%
GRANTS	285,220	382,090	96,870	33.96%	2.35%
REVALUATION	120,000	120,000	0	0.00%	0.74%
SUB-TOTAL FIXED COST	5,524,872	6,072,956	548,084	9.92%	37.27%

# Salary Expenses increased 1.7% over prior year.



	TOTAL <u>2007</u>	TOTAL <u>2008</u>	TOTAL 08 - <u>TOTAL 07</u>	Change in <u>Percentage</u>	<u>Percent of Budget</u>
POLICE S/W	2,911,585	2,996,570	84,985	2.92%	18.55%
ROAD S/W	1,789,899	1,779,154	(10,745)	-0.60%	11.01%
JT. COMM. S/W	767,925	788,104	20,179	2.63%	4.88%
ADMIN. S/W	377,942	355,638	(22,304)	-5.90%	2.20%
HEALTH S/W	231,124	239,310	8,186	3.54%	1.48%
MUN. COURT S/W	124,220	128,513	4,293	3.46%	0.80%
ASSESSOR S/W	124,806	128,921	4,115	3.30%	0.80%
SR. CITIZENS S/W	93,495	95,081	1,586	1.70%	0.59%
FINANCE S/W	95,881	98,630	2,749	2.87%	0.61%
COLLECTOR S/W	82,370	103,104	20,734	25.17%	0.64%
RECREATION S/W	71,485	74,757	3,272	4.58%	0.46%
PLANNING BD. S/W	58,269	60,247	1,978	3.39%	0.37%
B & G S/W	40,435	41,648	1,213	3.00%	0.26%
PROSECUTOR S/W	17,255	17,773	518	3.00%	0.11%
FIRE SAFETY S/W	16,120	16,604	484	3.00%	0.10%
SAN./RECYCLE S/W	12,049	12,049	0	0.00%	0.07%
TWP COMM S/W	2,500	0	(2,500)	-100.00%	0.00%
CLERK S/W	5,947	6,122	175	2.94%	0.04%
EMER. MGT.	2,000	2,000	0	0.00%	0.01%
<b>SUB-TOTAL WAGES</b>	<b>6,825,307</b>	<b>6,939,724</b>	<b>114,417</b>	<b>1.68%</b>	<b>42.95%</b>



# Departmental Operating Expenses **decreased** 7% over prior year.

<u>DEPT.</u>	<u>TOTAL</u> <u>2007</u>	<u>TOTAL</u> <u>2008</u>	<u>TOTAL 08 -</u> <u>TOTAL 07</u>	<u>Change in</u> <u>Percentage</u>	<u>Percent of Budget</u>
ROAD	588,579	588,579	0	0.00%	3.61%
UTILITIES	411,290	411,290	0	0.00%	2.52%
LEGAL	165,000	150,000	(15,000)	-9.09%	0.92%
FIRE	138,463	138,463	0	0.00%	0.85%
JT. COMM.	109,782	107,282	(2,500)	-2.28%	0.66%
POLICE	114,567	103,876	(10,691)	-9.33%	0.64%
FIELD MAINTENANCE	85,155	80,155	(5,000)	-5.87%	0.49%
POLICE CARS	101,240	51,218	(50,022)	-49.41%	0.31%
ADMIN.	95,372	65,950	(29,422)	-30.85%	0.40%
CAP IMP FUND	65,000	49,144	(15,856)	-24.39%	0.30%
FIRST AID SQ.	49,825	49,825	0	0.00%	0.31%
B & G	44,215	48,515	4,300	9.73%	0.30%
PLANNING BD.	40,720	25,130	(15,590)	-38.29%	0.15%
HEALTH	33,350	30,350	(3,000)	-9.00%	0.19%
RECREATION	26,700	26,900	200	0.75%	0.17%
AUDIT	26,265	26,265	0	0.00%	0.16%
ENGINEER	24,175	21,675	(2,500)	-10.34%	0.13%
SAN./RECYCLE	20,000	20,000	0	0.00%	0.12%
MUN. COURT	14,830	14,830	0	0.00%	0.09%
CLERK	14,100	14,100	0	0.00%	0.09%
ASSESSOR	12,220	12,220	0	0.00%	0.08%



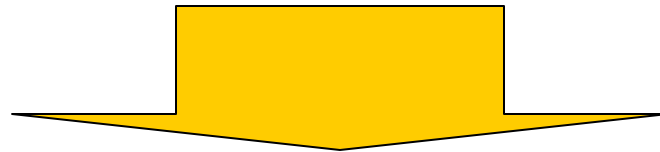
# Departmental Operating Expenses decreased 7% over prior year (continued).

	TOTAL <u>2007</u>	TOTAL <u>2008</u>	TOTAL 08 - <u>TOTAL 07</u>	Change in <u>Percentage</u>	<u>Percent of Budget</u>
COLLECTOR	11,531	11,531	0	0.00%	0.07%
FINANCE	6,835	6,835	0	0.00%	0.04%
SR. CITIZENS	4,480	4,480	0	0.00%	0.03%
FIRE HYDRANT	4,080	4,080	0	0.00%	0.03%
SHADE TREES	3,345	3,345	0	0.00%	0.02%
FIRE SAFETY	3,275	3,275	0	0.00%	0.02%
PUBLIC DEFENDER	3,000	3,000	0	0.00%	0.02%
TWP COMM	2,872	2,872	0	0.00%	0.02%
ENV. COMM.	2,535	2,535	0	0.00%	0.02%
AID TO FIRE	1,700	0	(1,700)	-100.00%	0.00%
CONDO SERVICES	1,000	1,000	0	0.00%	0.01%
PROSECUTOR	600	600	0	0.00%	0.00%
HISTORIC PRESERVATION	595	595	0	0.00%	0.00%
EMER. MGT.	565	565	0	0.00%	0.00%
TR. WALKERS	0	0	0	0.00%	0.00%
<b>SUB-TOTAL OPERATING</b>	<b>2,227,261</b>	<b>2,068,335</b>	<b>(158,926)</b>	<b>-7.14%</b>	<b>12.80%</b>



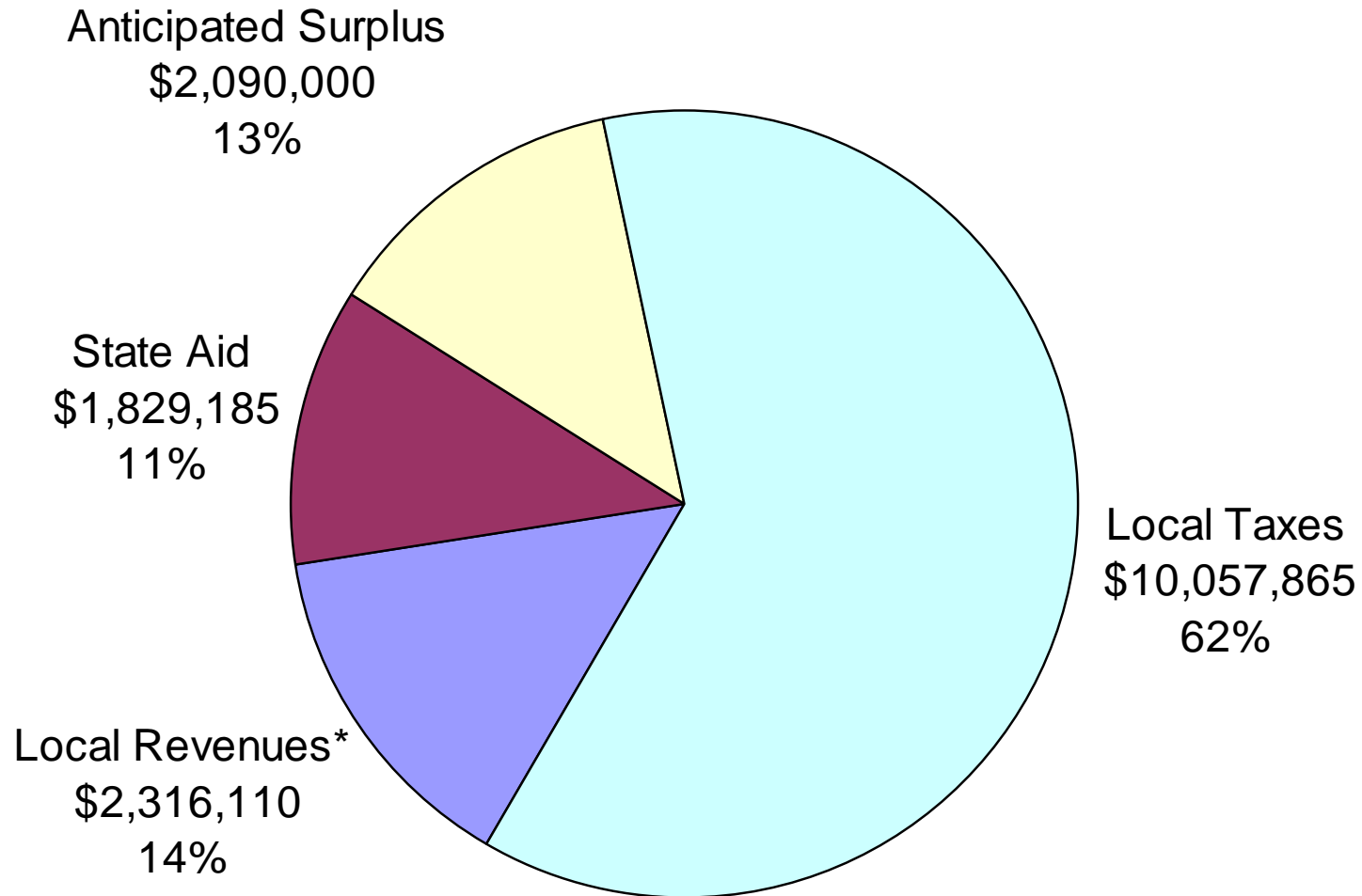
At **\$1.2M**, the **Reserve for Uncollected Taxes** remains **unchanged** from prior year.

- Required, non spending appropriation is used to cover anticipated tax collection shortfalls
- Based on a 3 year average of the township's rate of uncollectable taxes (2%), times anticipated total property tax collections for all entities (schools, county, and municipality) (~\$60M)



$$\mathbf{\$60,000,000 \times 2\% = \$1,200,000}$$

The budget is **funded** by four major revenue sources.

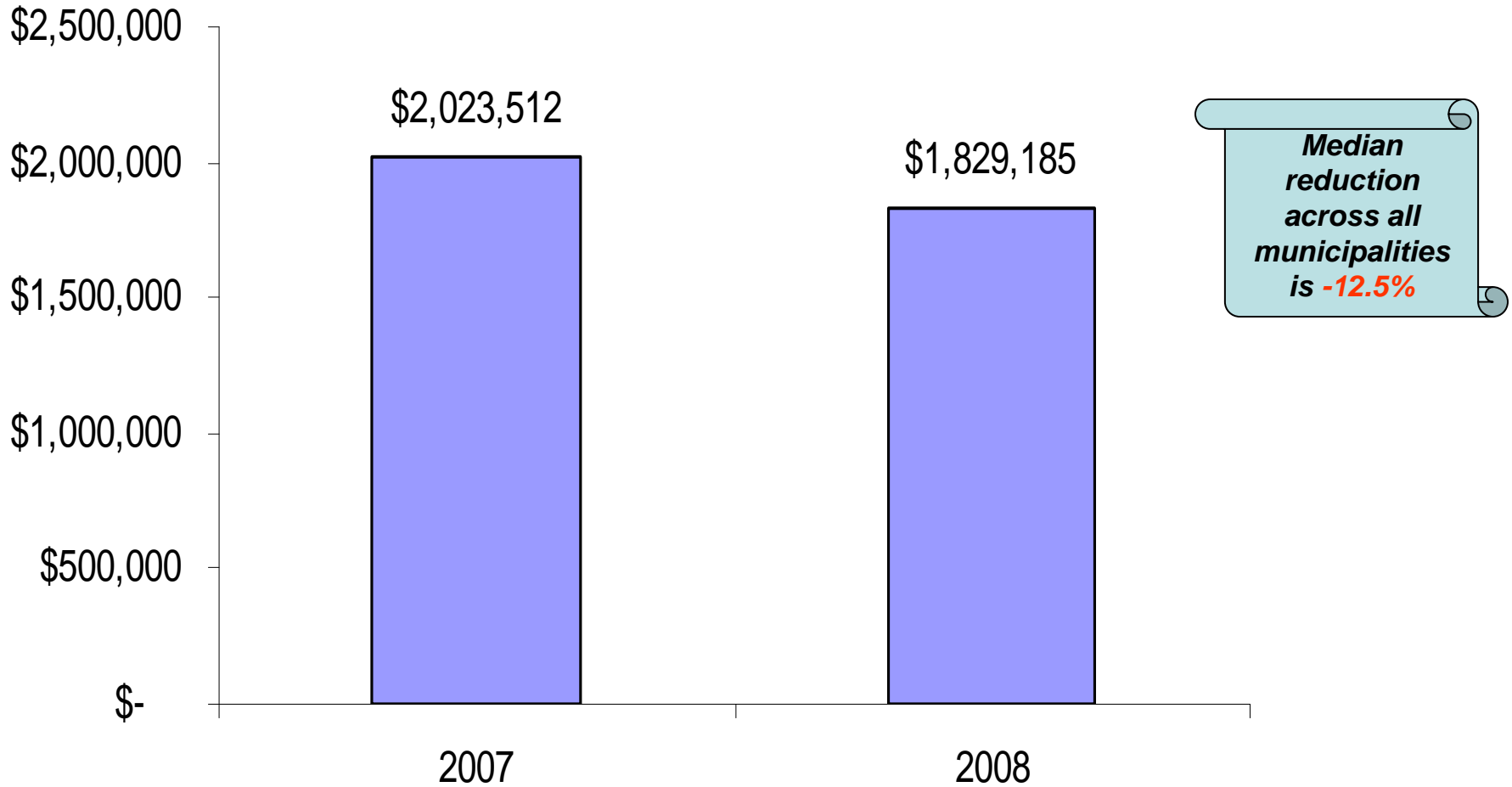


\* Includes \$477.5K in InterLocal Agreement revenue for Fire (Tewksbury) , Police (Califon), & Dispatch (Chesters)



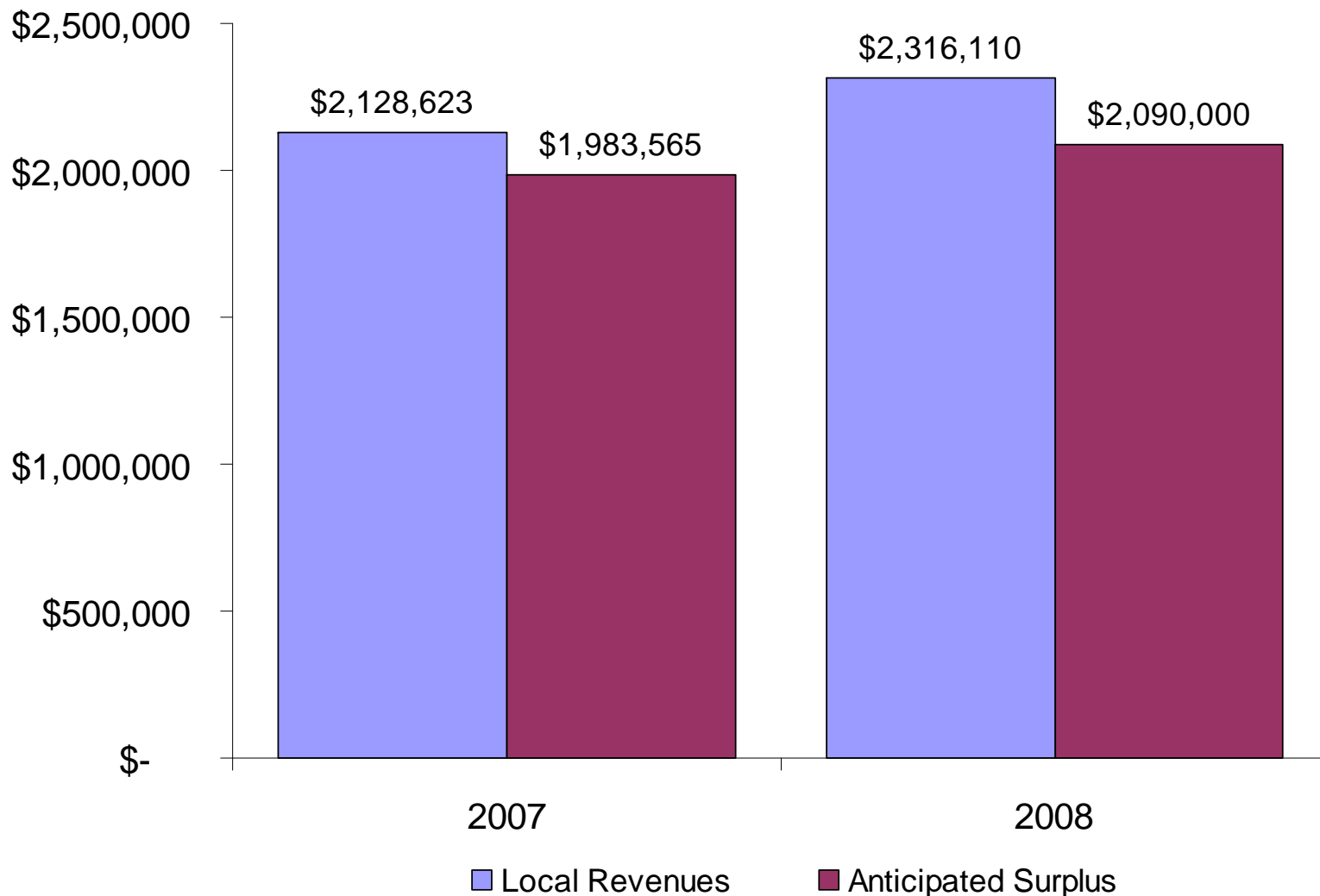
State Aid was reduced by \$194K or 9.6%.

### New Jersey State Aid



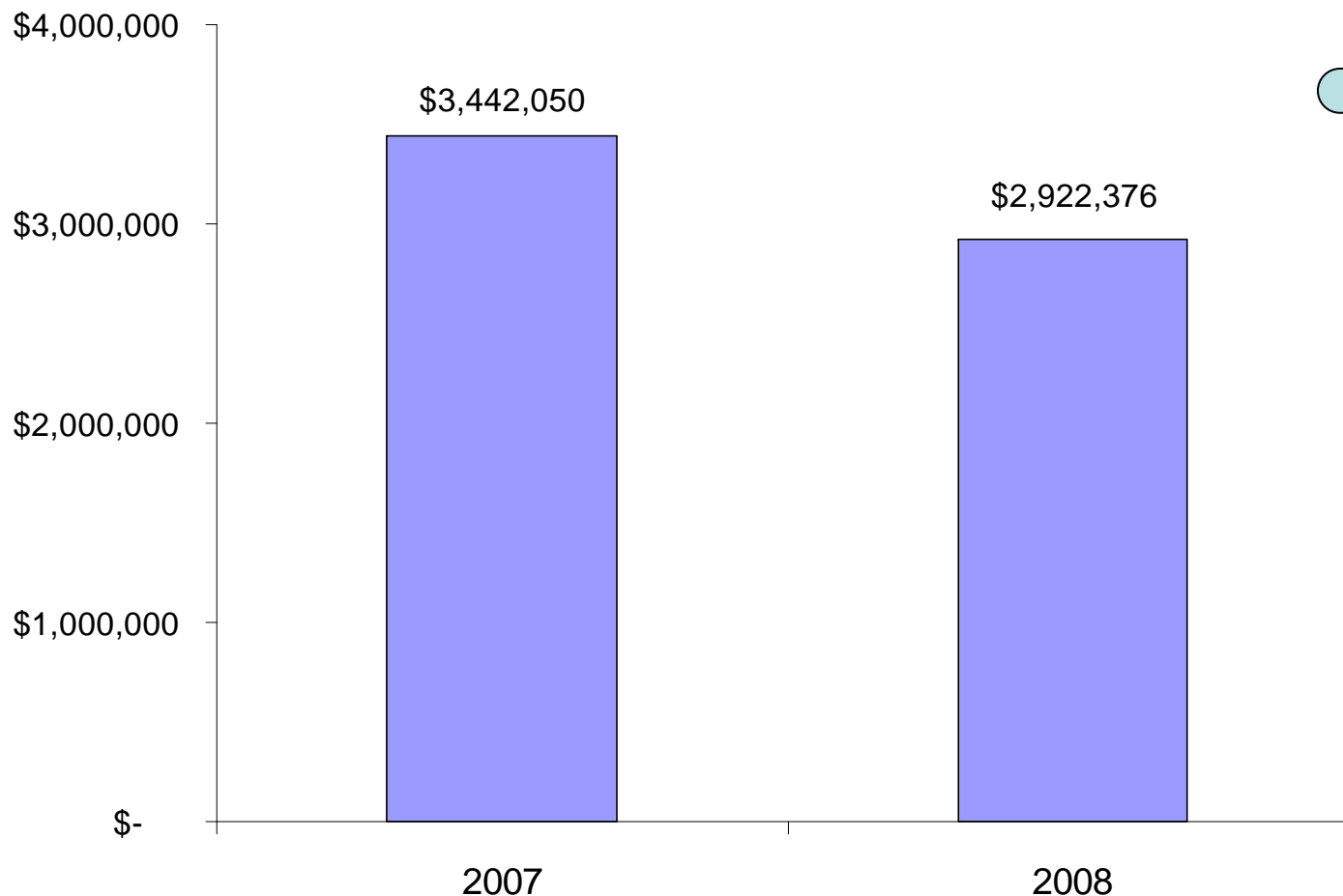


# Local Revenues and Anticipated Surplus **increased \$187K and \$106K**, respectively.





The township's surplus account balance is projected to **decline \$520K**.



*2007 surplus was **projected** to decline by \$148K*

***Actual** 2007 EOY surplus increased by \$187K*



# The 2008 **Capital Budget** requires **\$983K** to meet long term capital needs.

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>AMOUNT APPROVED</u>
Police -	HQ Computers - 4	4,745
	MDT Laptop Computers - 4	5,457
	Replace radar units - 12 @ 2,795 each	11,180
	Equipment for Police cars 2 @ 3,000 each	6,000
	(1) Four wheel drive SUV Police vehicle	32,735
Fire -	Replacement of engine 3-2	385,000
	SCBA Cascade system booster pumps for station 2 & 3	8,750
	Thermal imaging camera for tender 2-7	9,000
	Replacement of (2) SCBA	7,200
	30 sets of turnout gear	60,000
Fire Prevention -	Equipment to outfit vehicle for Fire Prevention Bureau	4,240
First Aid Squad -	Patient care report computers (3) and software license	17,472
DPW -	Replace (1) 1996 Mason Dump Truck	65,000
	Replace (1) office computer	1,100
	Purchase (1) 48 inch sign plotter & software	8,500
	Purchase (1) mini excavator	36,500
	Purchase (1) pole mounted pipe camera	14,000
Road Impr -	Mission Rd - Twp share of project	126,170
Bldg & Grnds -	Replace (1) 1996 Rack truck	65,000
	Replace (1) 1995 Dodge van	19,500
	Replace (2) 1990 72" riding mowers	18,307
	Finish interior of truck wash building	72,000
	Replace condensate pan @ police station	3,825
	Replace (3) toilets @ police station	1,200
	<b>TOTAL</b>	<b>982,881</b>



# 2008 Municipal Budget Recap

- Township taxes represent **17%** of total property taxes
- 2008 Municipal Budget totals **\$16.3M**; an increase of **\$516K** or **3.3%**
- Local tax levy increase of **\$416K** – Open space tax levy increase of **\$6K**
- Combined local tax rate will increase by **2.3%**
- Salary & Wage represent the largest category of expense (**43%**)
- Fixed Expenses experienced the highest growth (**10%**)
- Reserve for Uncollected Taxes remains unchanged at **\$1.2M**
- State Aid declined by **\$194K** or **9.6%**
- Surplus projected to decline by **\$520K** leaving a balance of **\$2.9M**
- 2008 Capital Budget requires **\$983K**