



WINSLOW TOWNSHIP 2014 BUDGET PRESENTATION

PRESENTED BY JOSEPH GALLAGHER

AND

STEPHEN DRINGUS

Overview of 2014 Budget

General Budget:

- General appropriations (operations/capital/debt service-excluding grants) are \$9,967.00 lower than in 2013. This is attributable to several factors, including strict purchasing procedures and rigid scrutinizing of all purchases, as well as the elimination of numerous compensation items that were included in previous collective bargaining agreements. Contributions to State Retirement plans decreased in 2014 as well. Additionally, our overall total budget is \$853,392.00 lower than in 2013. This is reflective of our statutorily required appropriation titled “Reserve for Uncollected Taxes” was reduced by \$843,425.00. This is attributable to an increase in the percentage of collections of delinquent taxes.
- The 2014 Budget includes a one-time CAP exclusion for the reasonable estimate of the cost of snow removal attributable to the storms for which a state of emergency was declared by the Governor. Our estimated costs total \$49,000.00
- With the increased percentage of collections in property taxes and an increase in construction permits issued, our fund balance has increased by approximately \$2,000,000.00. This has eliminated our reliance on one time revenues such as sale of land and utility surplus to balance our budget. The State however, still continues to disregard the statute concerning the required distribution of Energy Receipts Tax, which would have provided us with an additional \$5,121,469.00 in 2014. The overall amount of lost state aid dollars due to the States failure to abide by the statute, dating back to 2001, totals \$32,124,976.00. While our fund balance has increased, the continued stagnation of statutorily due state aid causes us to plan conservatively for future budget years to maintain that surplus. Therefore, this budget contains a very modest 1.35 cent increase in the local purpose tax, or, \$23.76 for the year for the average home assessment of \$175,500. Bear in mind that the rating agencies such as Moody’s look at an entities available cash reserves (fund balance) and if they raise funds (taxes/utility fees) to ensure that the reserves remain sufficient to support operations and debt service requirements when assigning/reaffirming a bond rating, so it is important to maintain a balance between the utilization of fund balance and the modest increasing of taxes. As you may recall, our bond rating was recently reaffirmed at A+, and Moody’s cited both sufficient reserves and supplementing tax revenue as positive factors in their review.

Utility Operating Budget:

The operations portion of the Utility budget for 2014 is exactly \$295,040.00 lower than in 2014. This, as is the case in our general budget, is the result of cost cutting/purchasing scrutiny, along with the elimination of compensation items in collective bargaining units and the reduction in the amount of contributions to State Retirement Plans. Overall, the total utility budget is \$1,195,040.00 lower than in 2013. This combines the \$295,040.00 described above, along with the elimination of the appropriation of utility surplus to the current fund in the amount of \$900,000.00. There is no increase to the rates for either water or sewer user fees for 2014.

TOWNSHIP OF WINSLOW

MUNICIPAL PURPOSE TAX RATE COMPARISON - 2013 to 2014

	<u>2013</u>	<u>2014</u>
Amount to be Raised by Taxation -		
Municipal Purposes	\$ 14,939,186.00	\$ 15,265,160.00
Net Taxable Valuation	\$ 2,632,751,322.00	\$ 2,627,503,750.00
Municipal Purpose Tax Rate	0.00567437	0.00580976
Average Assessed Value	\$ 175,500.00	\$ 175,500.00
Municipal Purpose Tax	\$ 995.85	\$ 1,019.61
2013	\$ 995.85	
2014	\$ 1,019.61	
Increase/(Decrease) Based Upon Average Assessed Value	\$ 23.76	

Impact of State Aid Formula Being Ignored

The State of New Jersey has provided to the Township, two categories of State Aid; Energy Tax Receipts Property Tax Relief and Consolidated Municipal Property Tax Relief Act. The amount of aid payable to each municipality is to be calculated annually using a statutory formula, which simply stated, would increase the amount of State Aid at the rate of the Implicit Price Deflator. The Implicit Price Deflator is an analytical tool used to measure the impact of inflation on government spending.

Upon their establishment, these State Aids were deemed by the State to be “replacement revenue”, meaning they would replace the municipality’s reliance on property taxes. The State still views it as replacement revenue; however they are replacing revenue items in their budget and not passing it through to local government as mandated by statute.

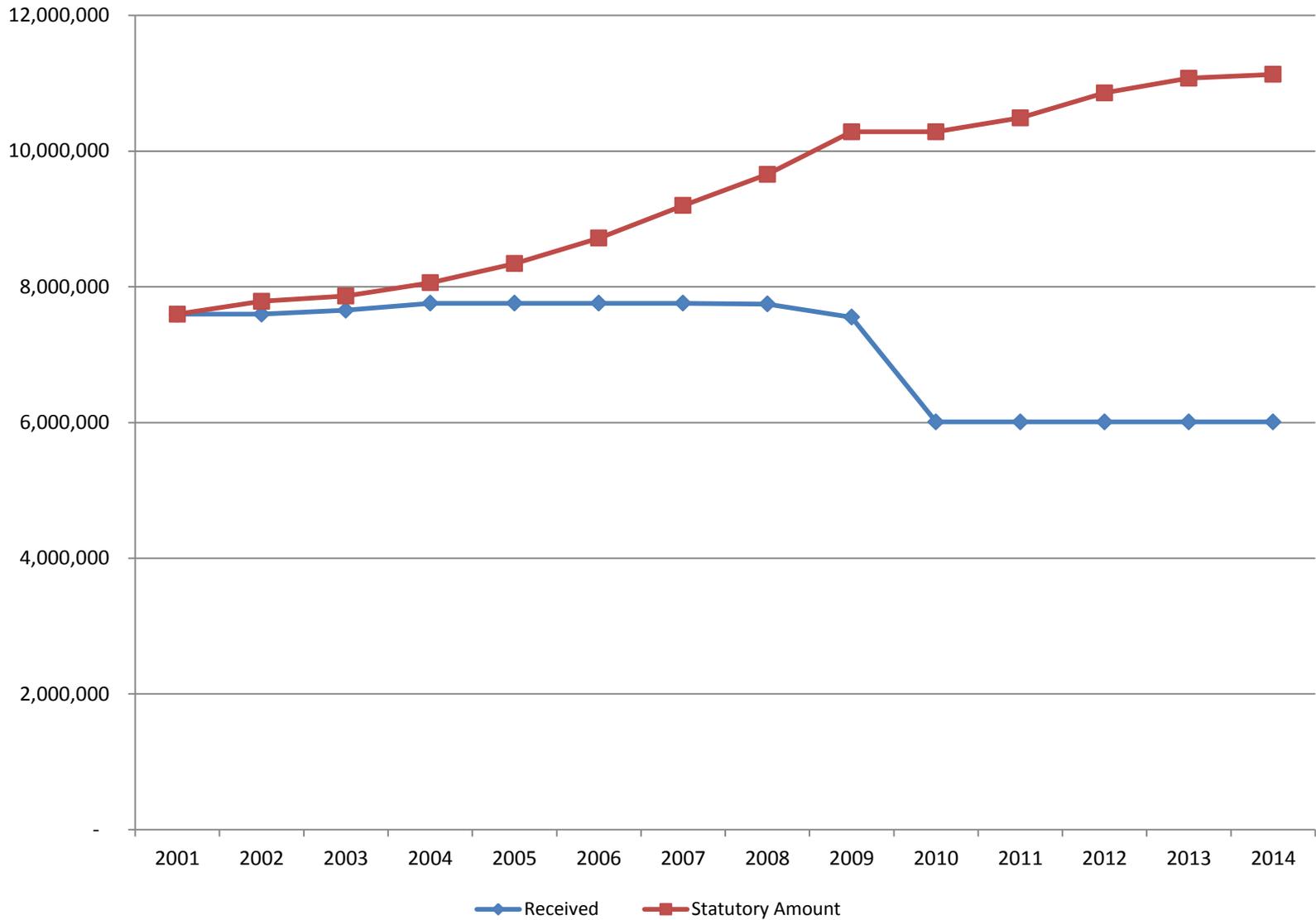
Since the law requiring the usage of the formula was enacted in 1999, the state has, for the most part, ignored the required calculation. Not only did we not receive the annual increases in State Aid in accordance with statute, we have suffered drastic reductions of State Aid.

Ironically, both aids that were cut had the words “tax relief” in their titles. Cutting these amounts however, has had the opposite effect in many municipalities throughout the State. Despite losing over \$1.5 million in hard State Aid dollars and millions more in unfulfilled allocations, Winslow Township has provided the same level of service without drastically increasing the Local Purpose Tax. The spreadsheet and graph that follow illustrate the amount of State Aid Winslow Township should have received over the past decade vs. what we have received.

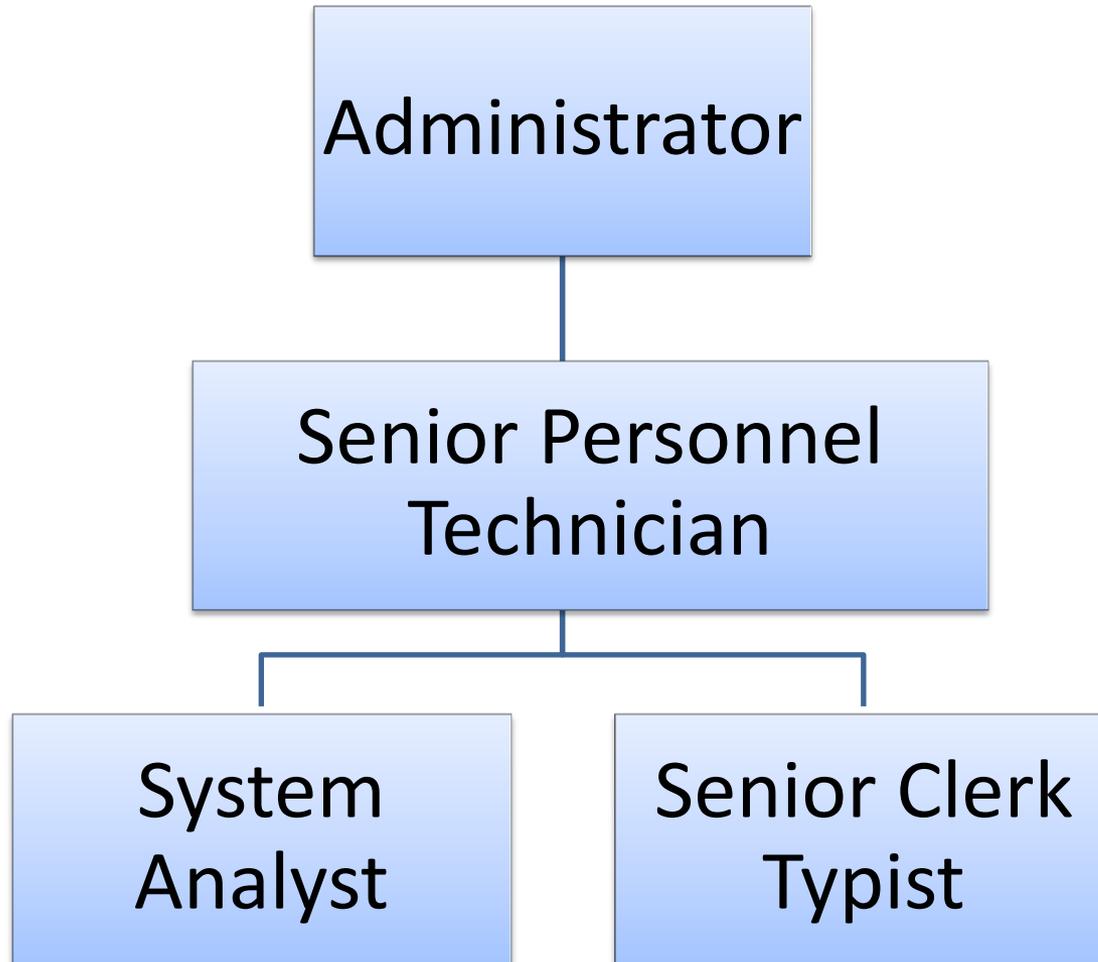
State Aid Impact Calculation

Year	Actual Amount Received	Implicit Price Deflator	State Aid Formula	Excess/ (Deficit)
2001	7,595,578		7,595,578	-
2002	7,595,578	2.50%	7,785,467	(189,889)
2003	7,655,225	1.00%	7,863,322	(208,097)
2004	7,756,337	2.50%	8,059,905	(303,568)
2005	7,756,337	3.50%	8,342,002	(585,665)
2006	7,756,357	4.50%	8,717,392	(961,035)
2007	7,756,337	5.50%	9,196,848	(1,440,511)
2008	7,746,475	5.00%	9,656,691	(1,910,216)
2009	7,552,813	6.50%	10,284,376	(2,731,563)
2010	6,008,263	0.00%	10,284,376	(4,276,113)
2011	6,008,263	2.00%	10,490,063	(4,481,800)
2012	6,008,263	3.50%	10,857,216	(4,848,953)
2013	6,008,263	2.00%	11,074,360	(5,066,097)
2014	6,008,263	.50%	11,129,732	(5,121,469)
	99,212,352		131,337,328	(32,127,976)

Calculation of State Energy Tax Obligation



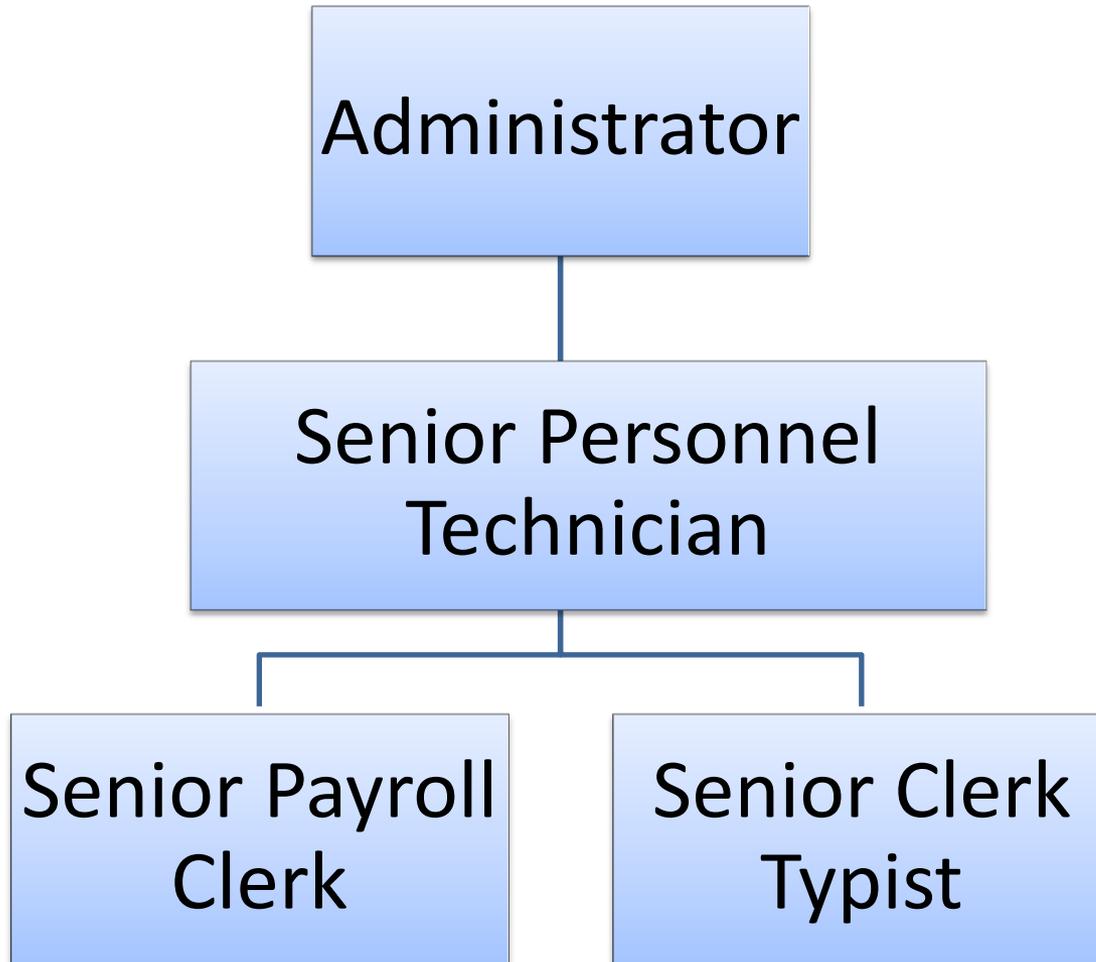
2010 ADMINISTRATIVE OFFICE



4 F/T employees

There were no changes in this department
2009-2010

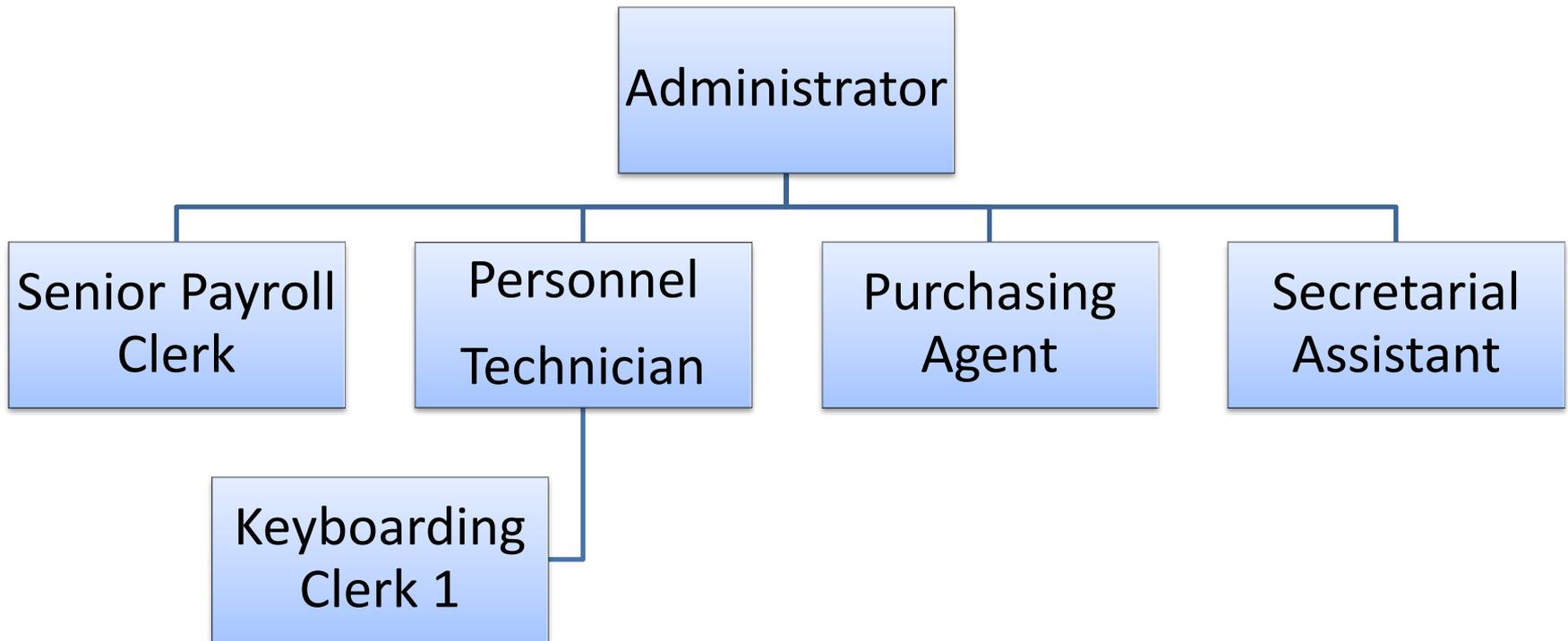
2011 ADMINISTRATIVE OFFICE



4 F/T employees

This chart reflects the elimination of the Systems Analyst and the addition of the Senior Payroll Clerk

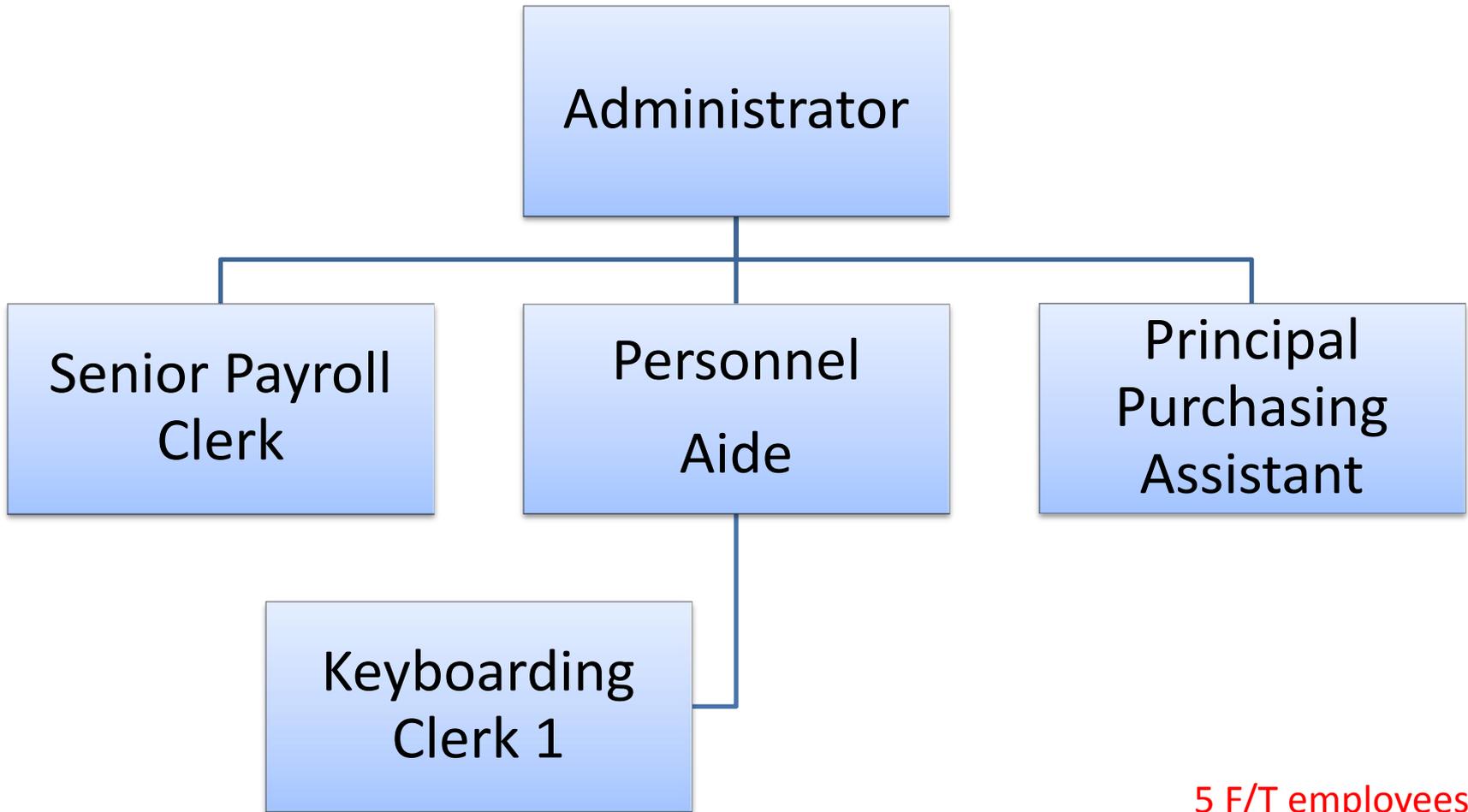
2012 ADMINISTRATIVE OFFICE



6 F/T employees

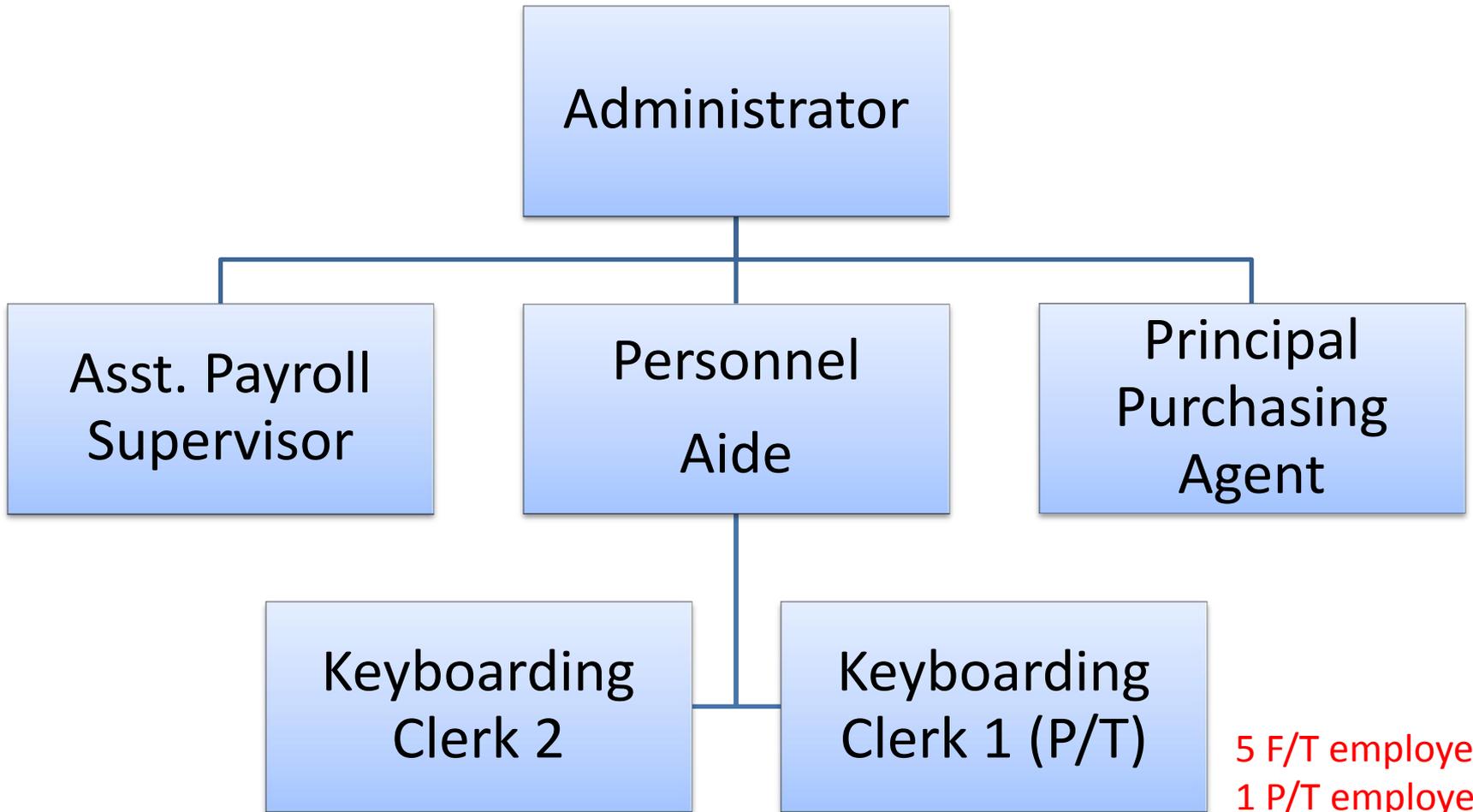
This chart reflects the addition of the Purchasing Agent. The Senior Personnel Technician Retired. Secretarial Assistant moved from Municipal Clerks Office

2013 ADMINISTRATIVE OFFICE



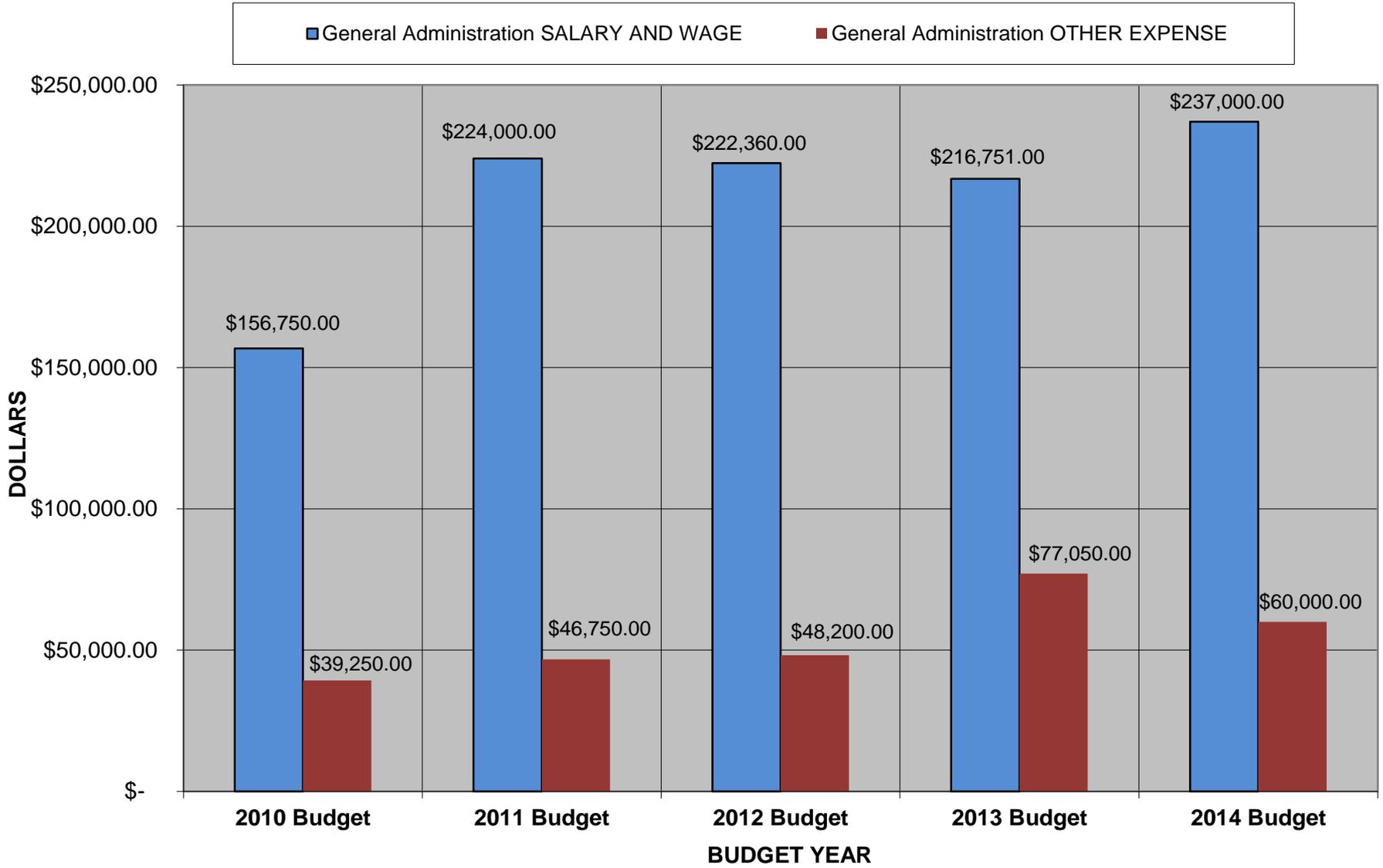
5 F/T employees

2014 ADMINISTRATIVE OFFICE

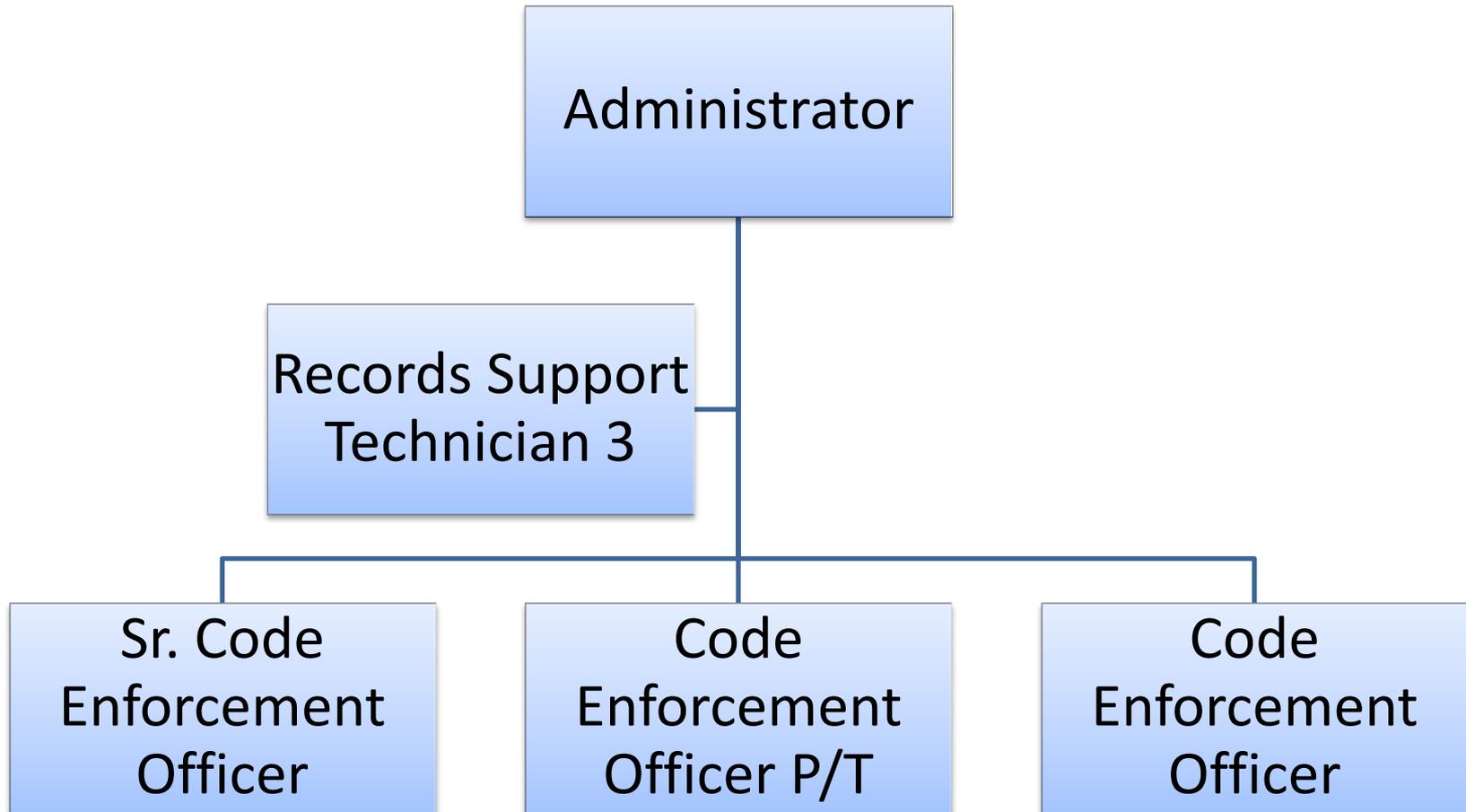


This Chart reflects additional PT Keyboarding Clerk

GENERAL ADMINISTRATION

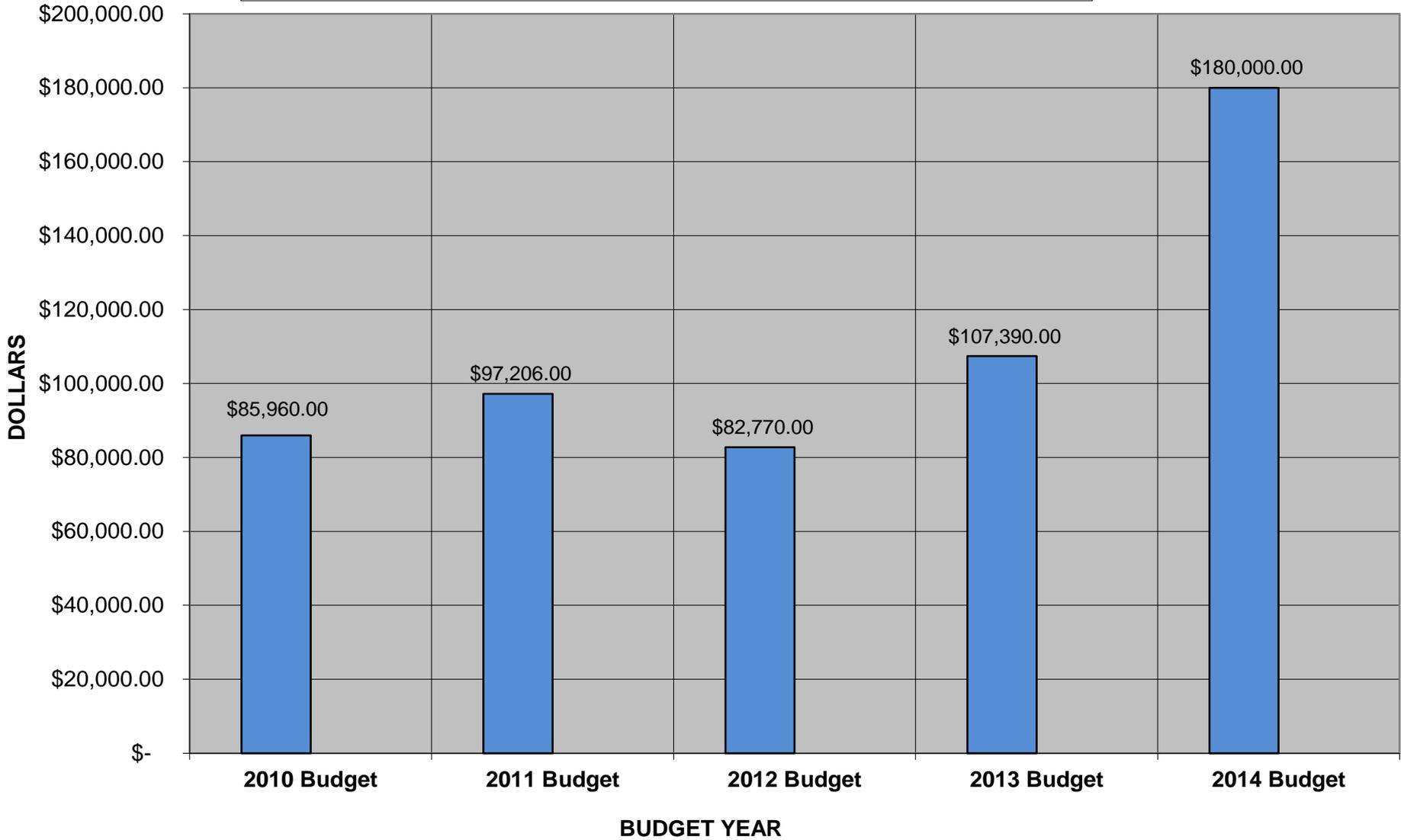


2014 Code Enforcement

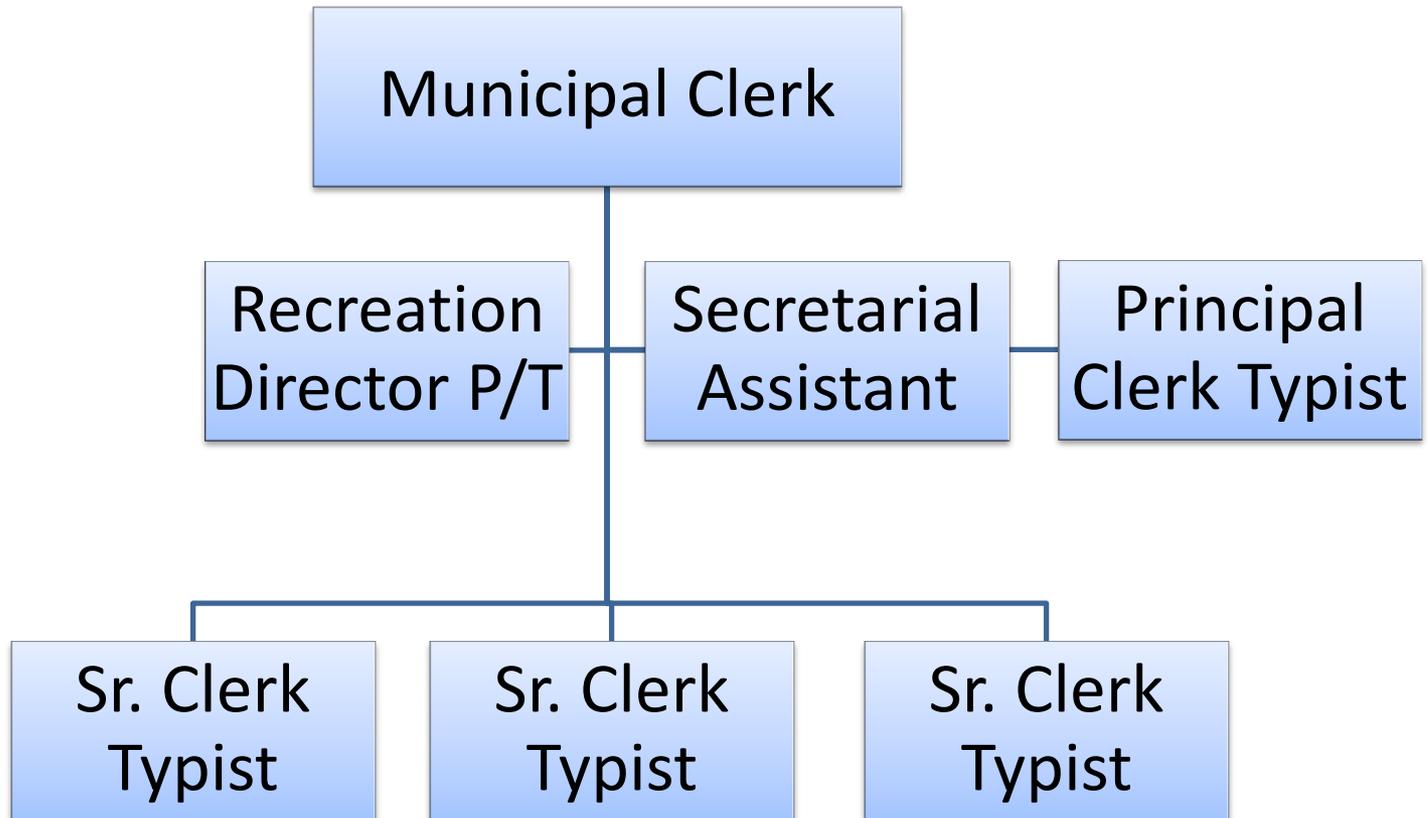


CODE ENFORCEMENT

■ Code Enforcement SALARY AND WAGE ■ Code Enforcement OTHER EXPENSE



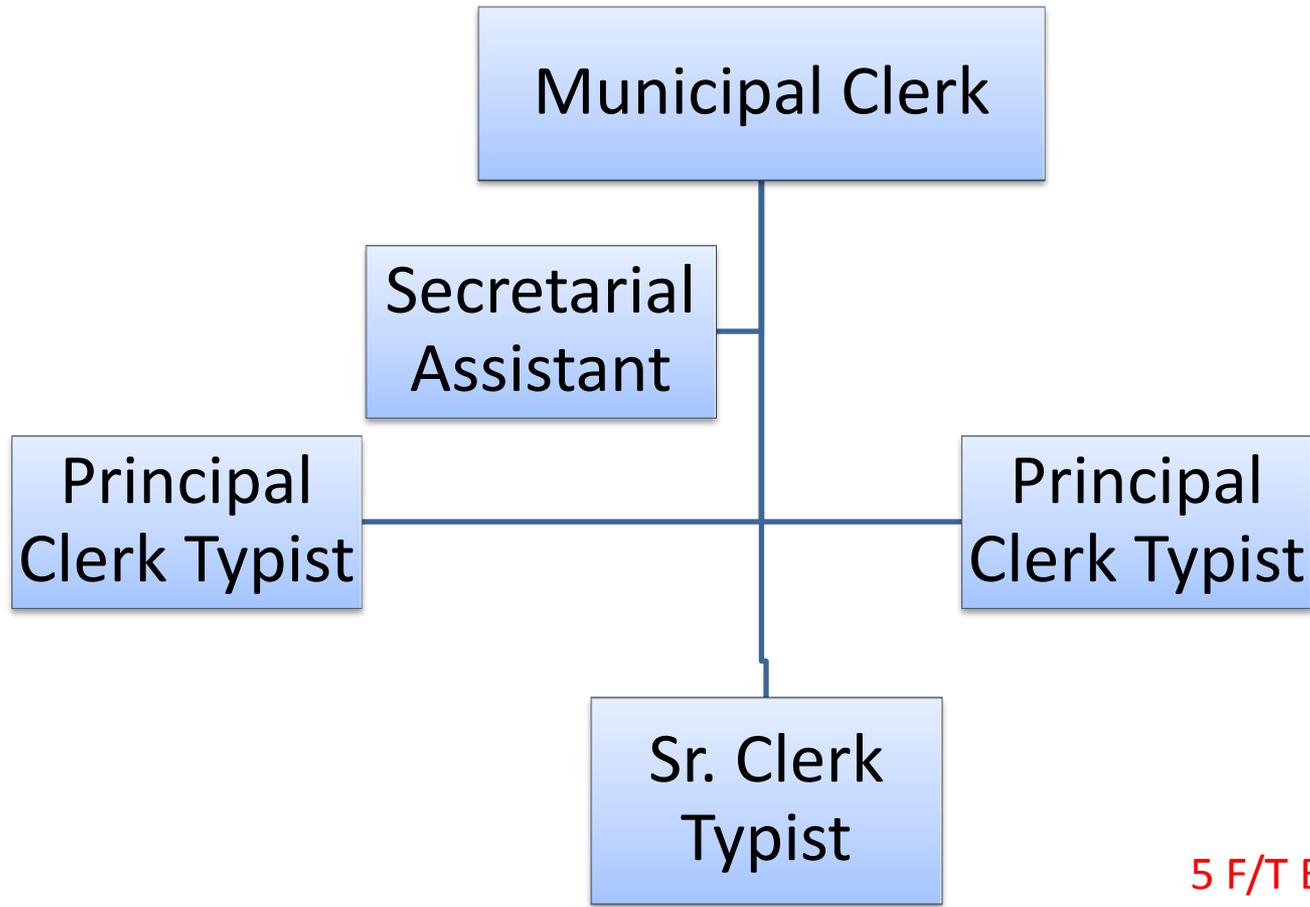
2010 MUNICIPAL CLERK'S OFFICE



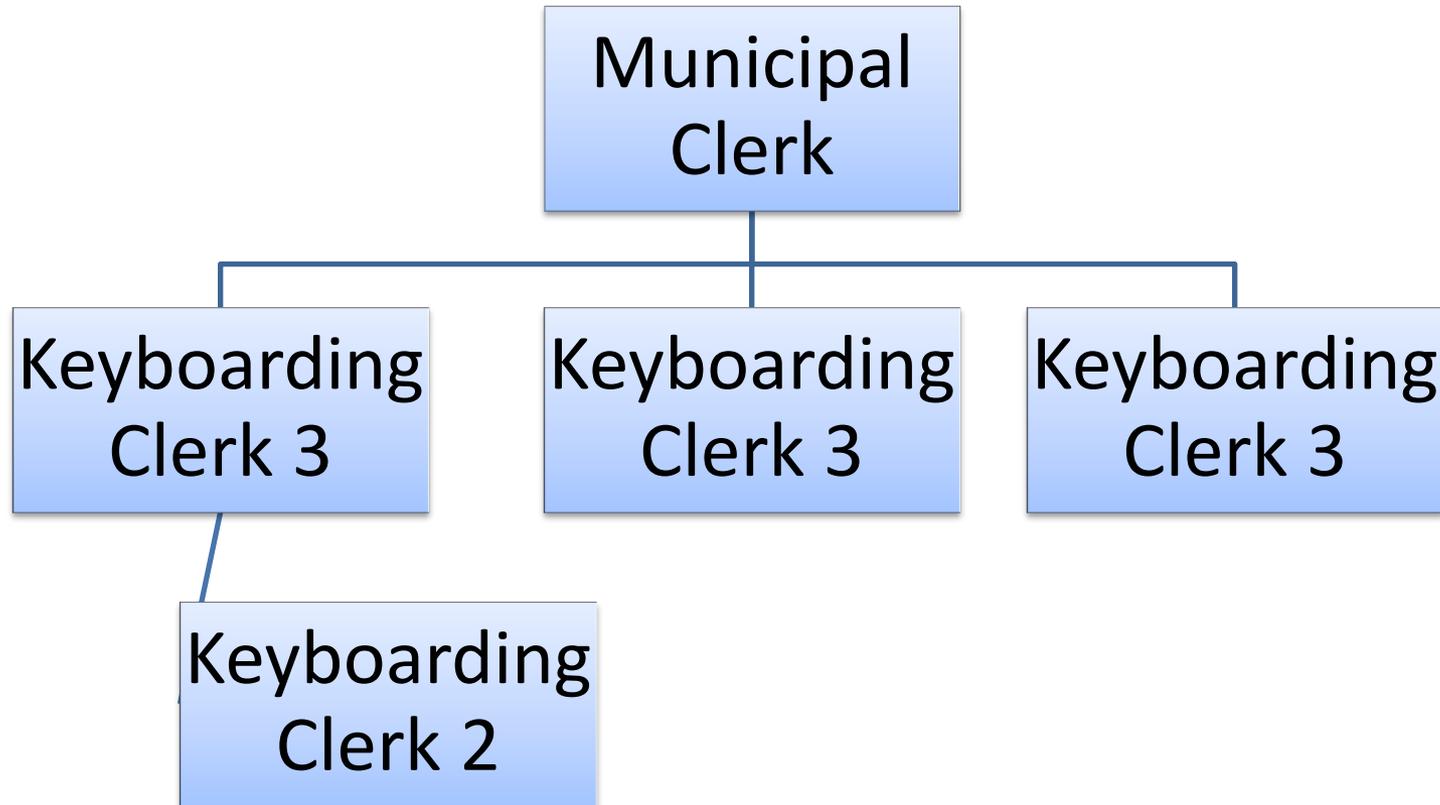
There were no changes in this department
2009-2010

6 F/T employees
1 P/T employee

2011 MUNICIPAL CLERK'S OFFICE

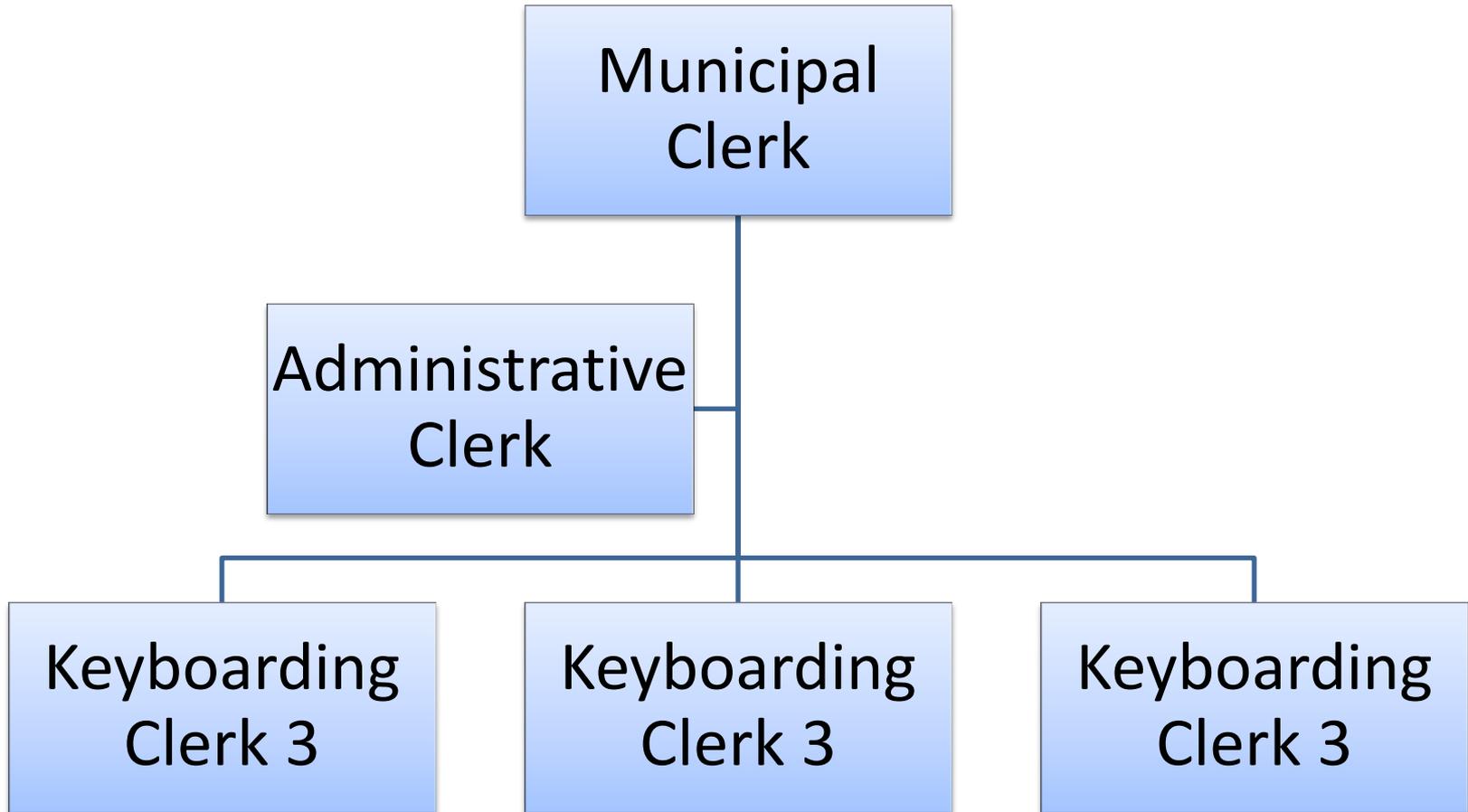


2012 MUNICIPAL CLERKS OFFICE



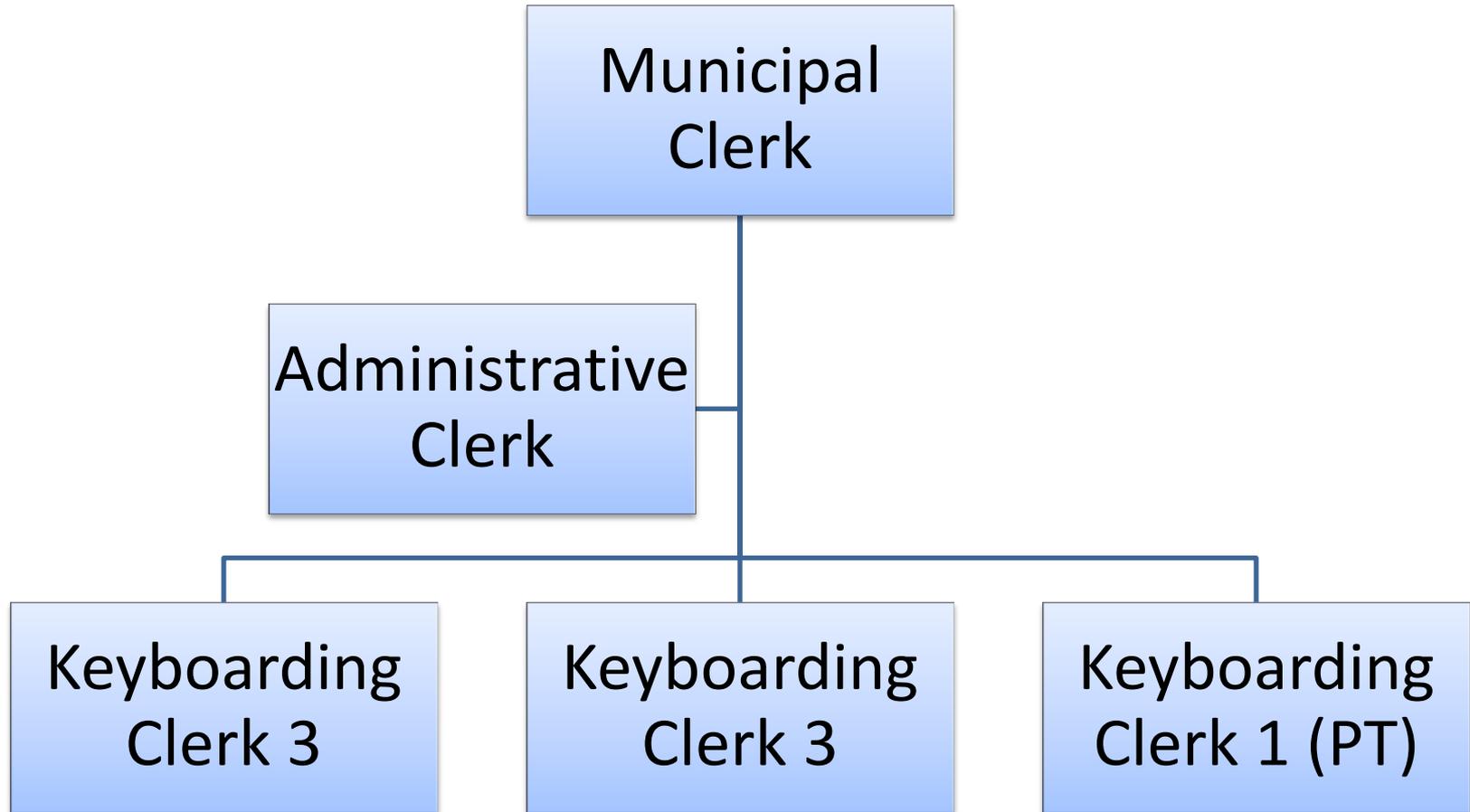
5 F/T employees

2013 MUNICIPAL CLERKS OFFICE



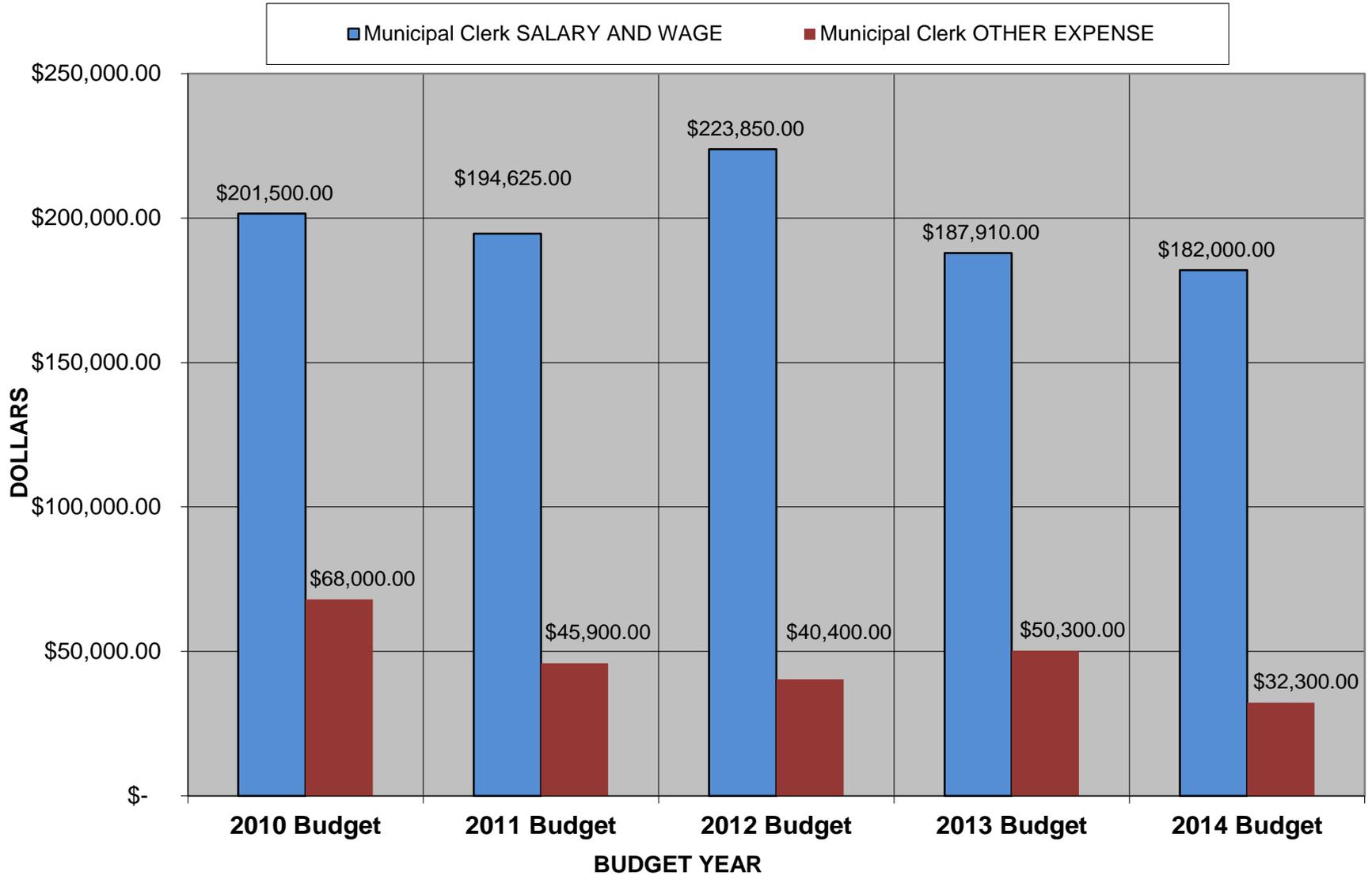
5 F/T employees

2014 MUNICIPAL CLERKS OFFICE

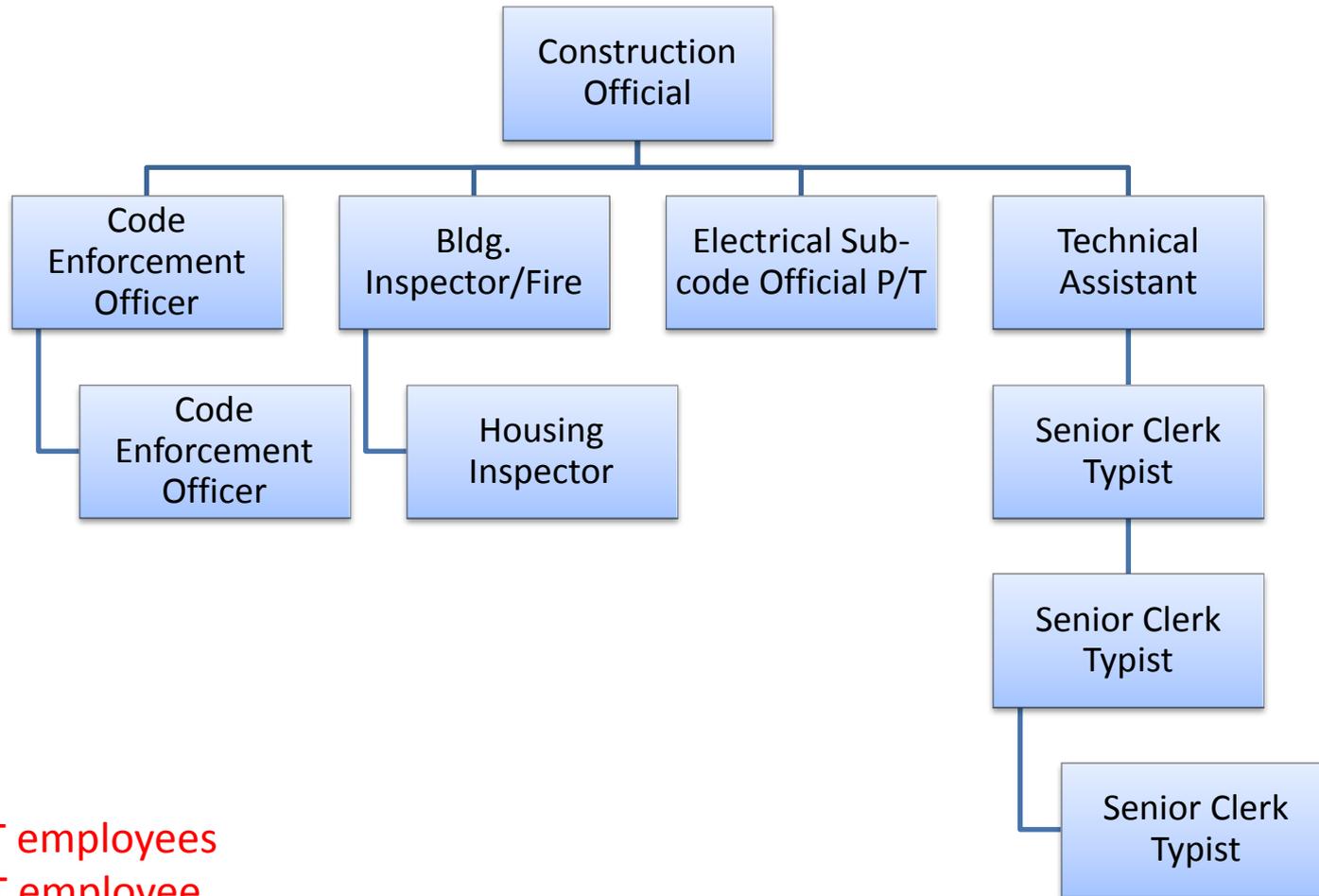


4 F/T employees
1 P/T employee

MUNICIPAL CLERK



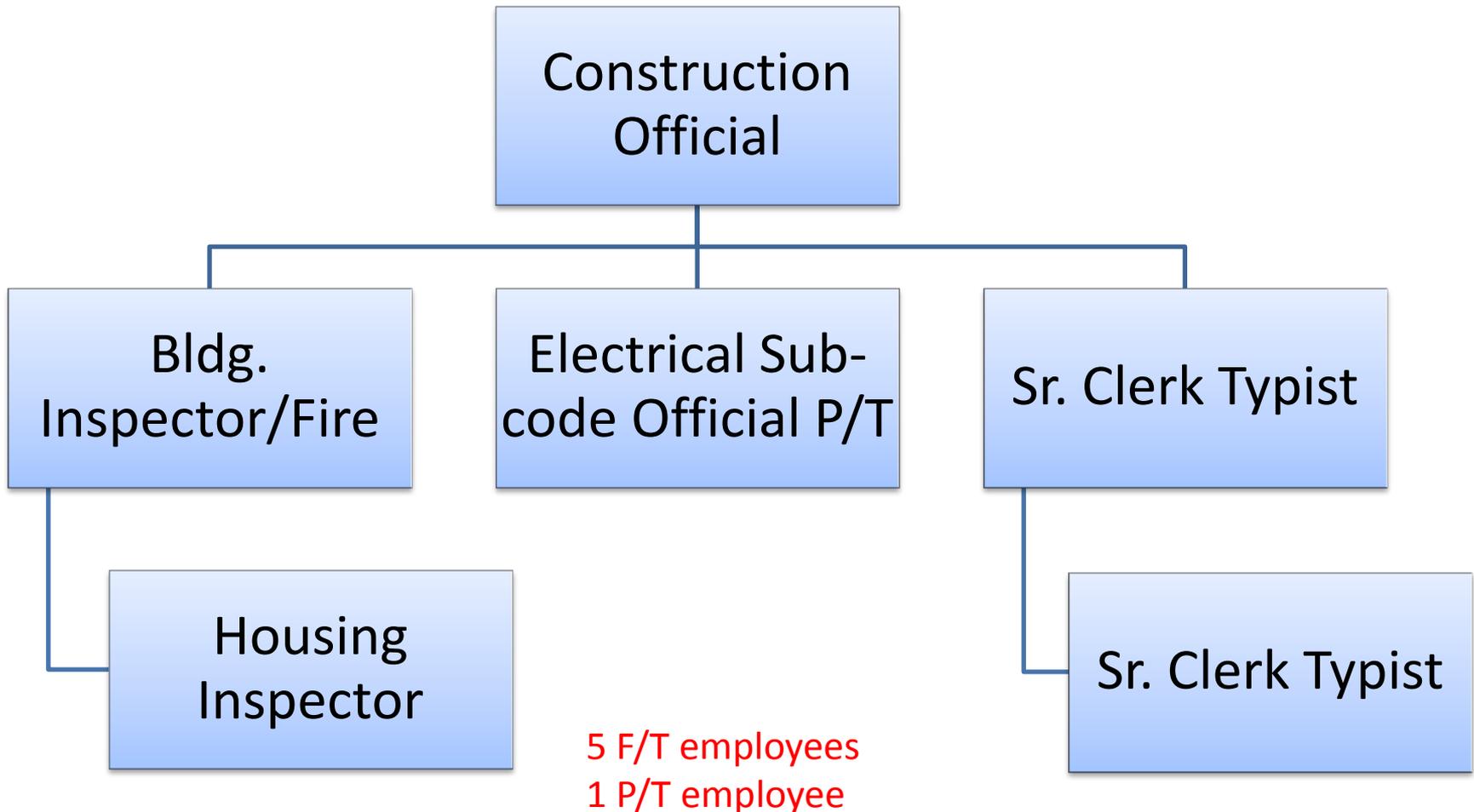
2010 CONSTRUCTION OFFICE



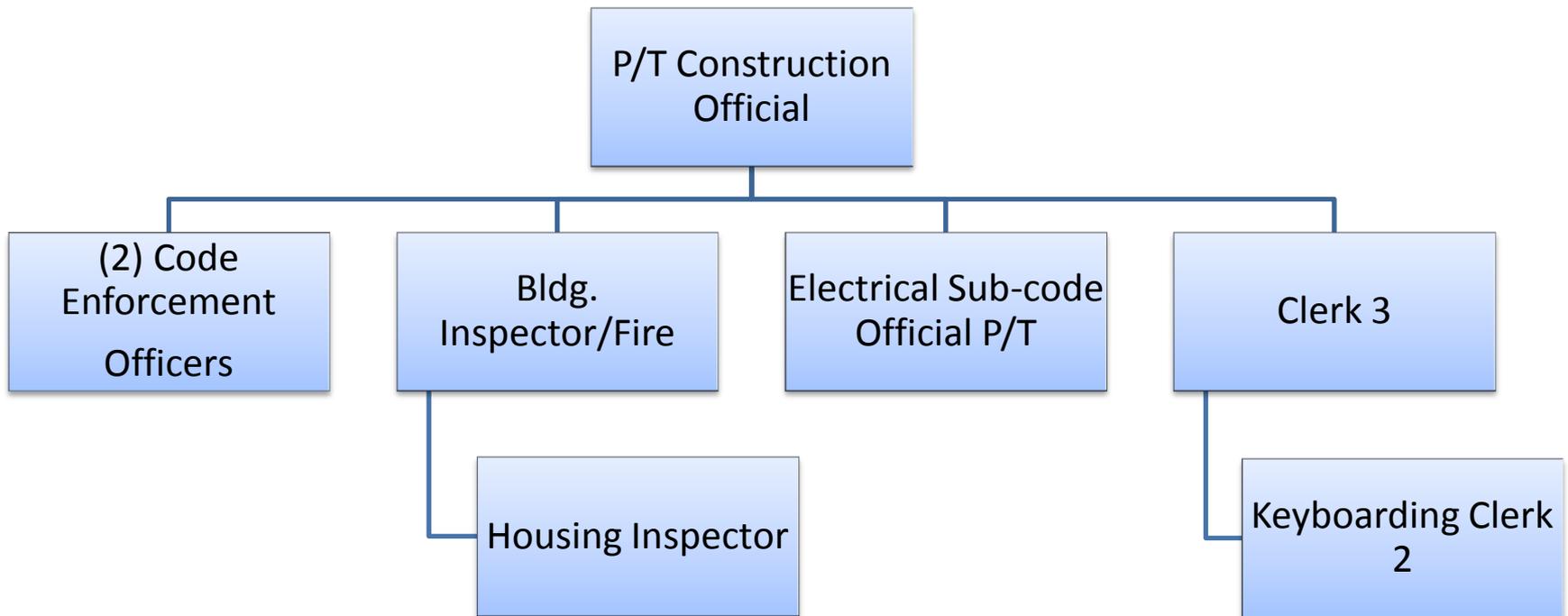
9 F/T employees
1 P/T employee

Sec Asst. transferred to Planning/Zoning - Plumbing Inspector and Bldg. Sub Code Official positions were eliminated

2011 CONSTRUCTION OFFICE

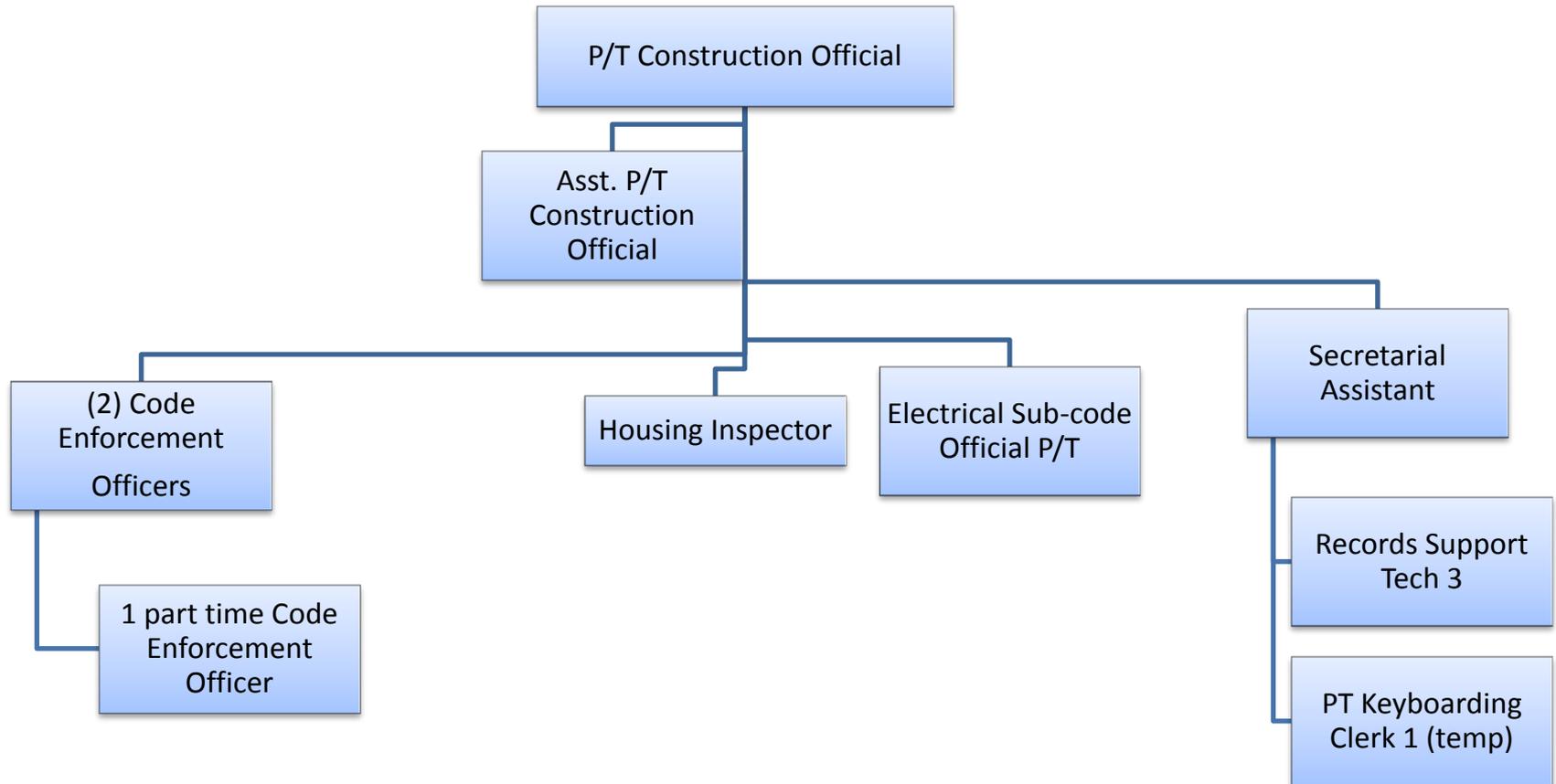


2012 CONSTRUCTION OFFICE



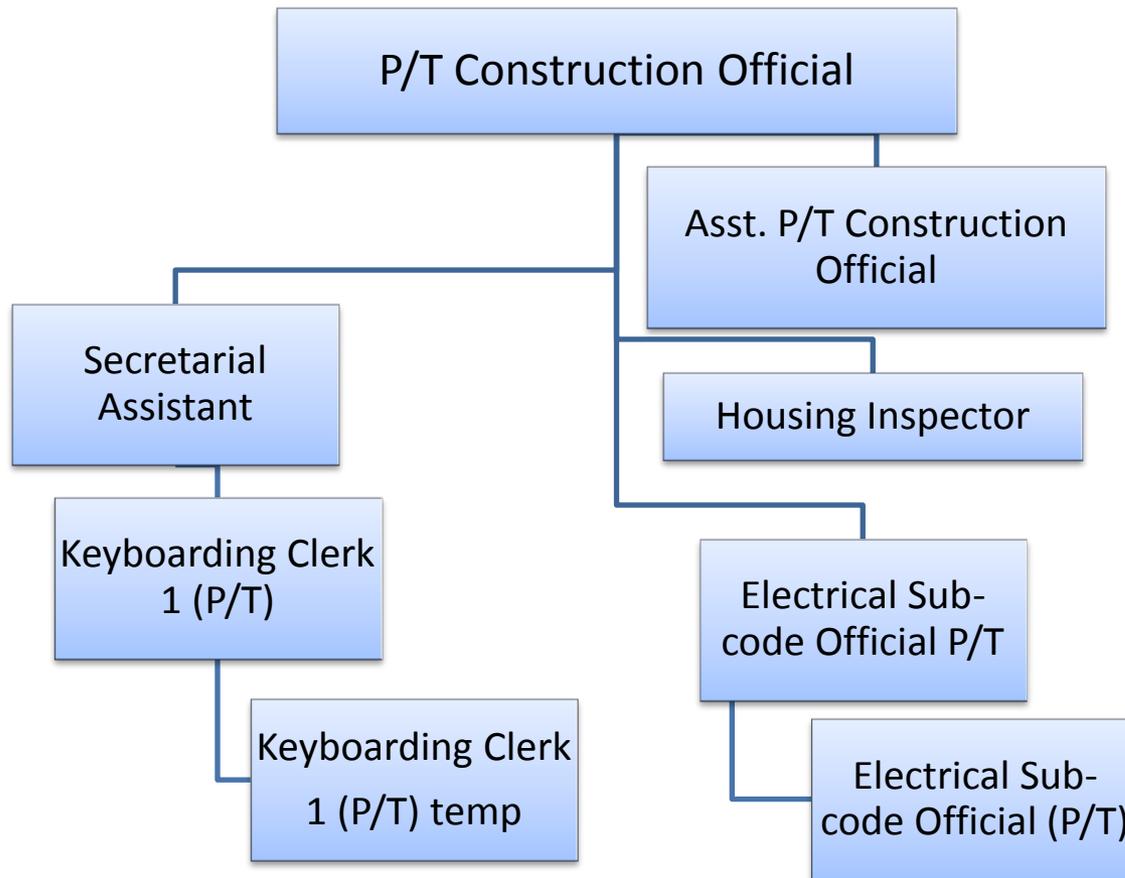
5 F/T employees
3 P/T employees

2013 CONSTRUCTION OFFICE



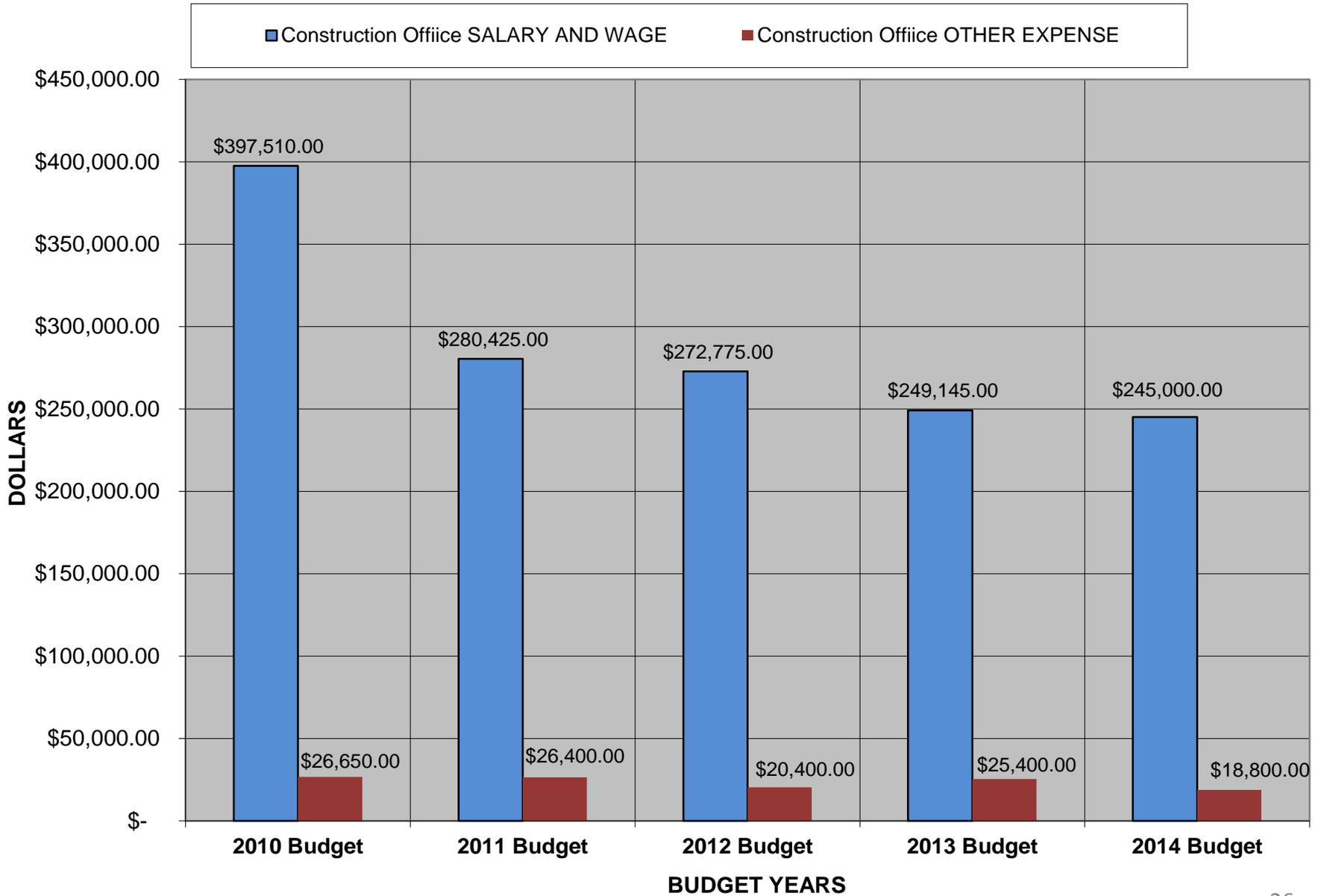
5 F/T employees
3 P/T employees

2014 CONSTRUCTION OFFICE

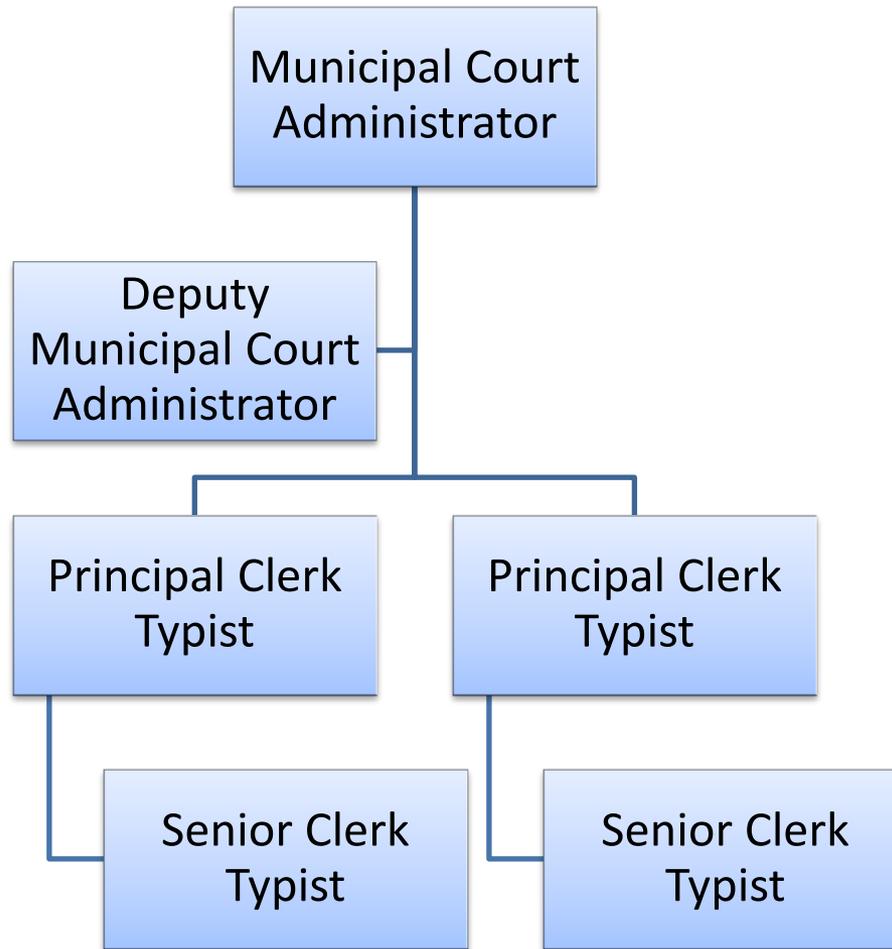


2 F/T employees
6 P/T employees

CONSTRUCTION OFFICE

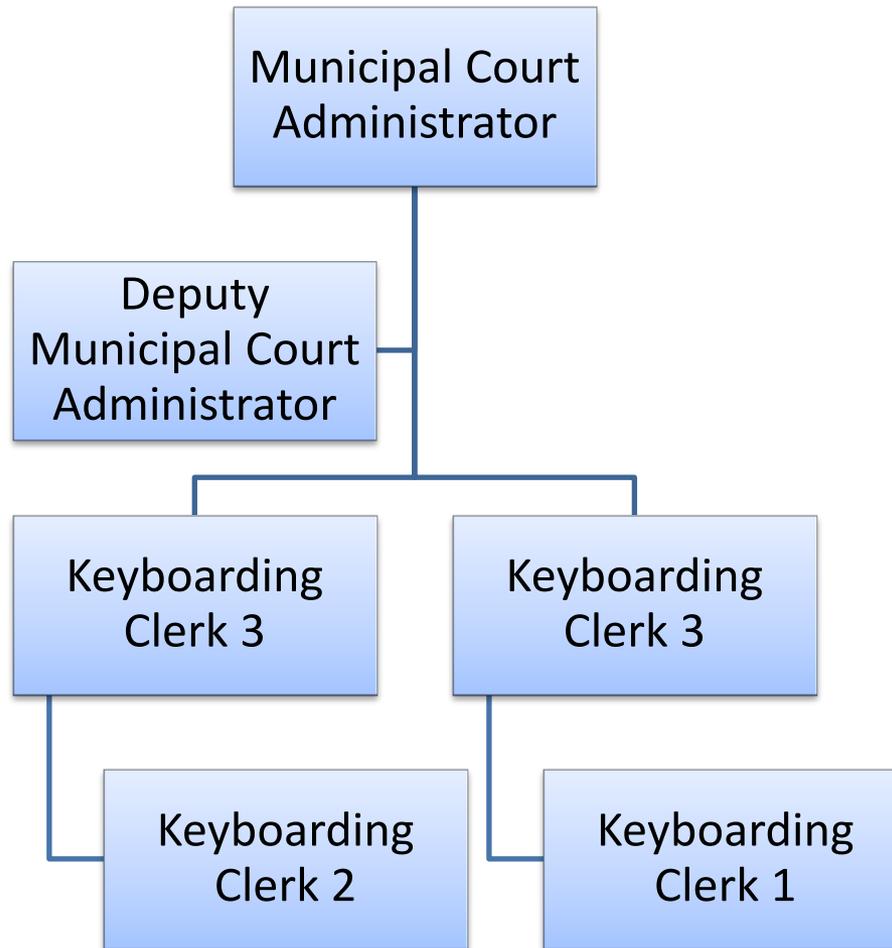


2010 -2011 COURT OFFICE



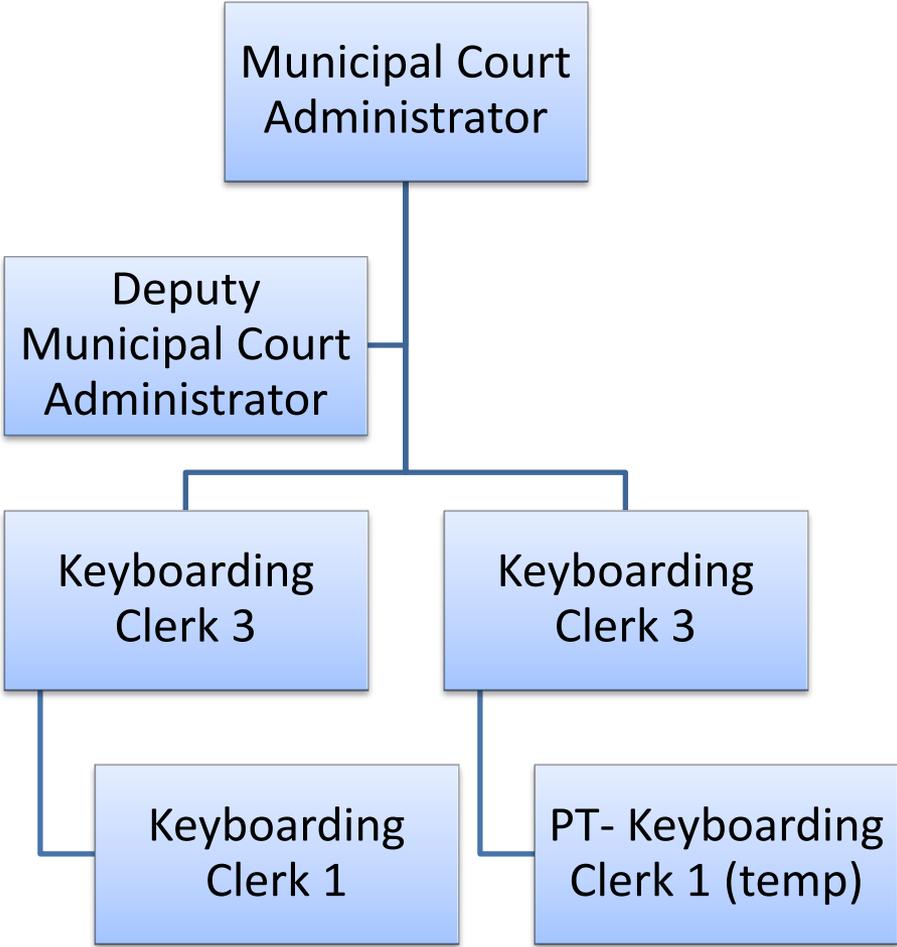
6 F/T employees

2012 COURT OFFICE



6 F/T employees

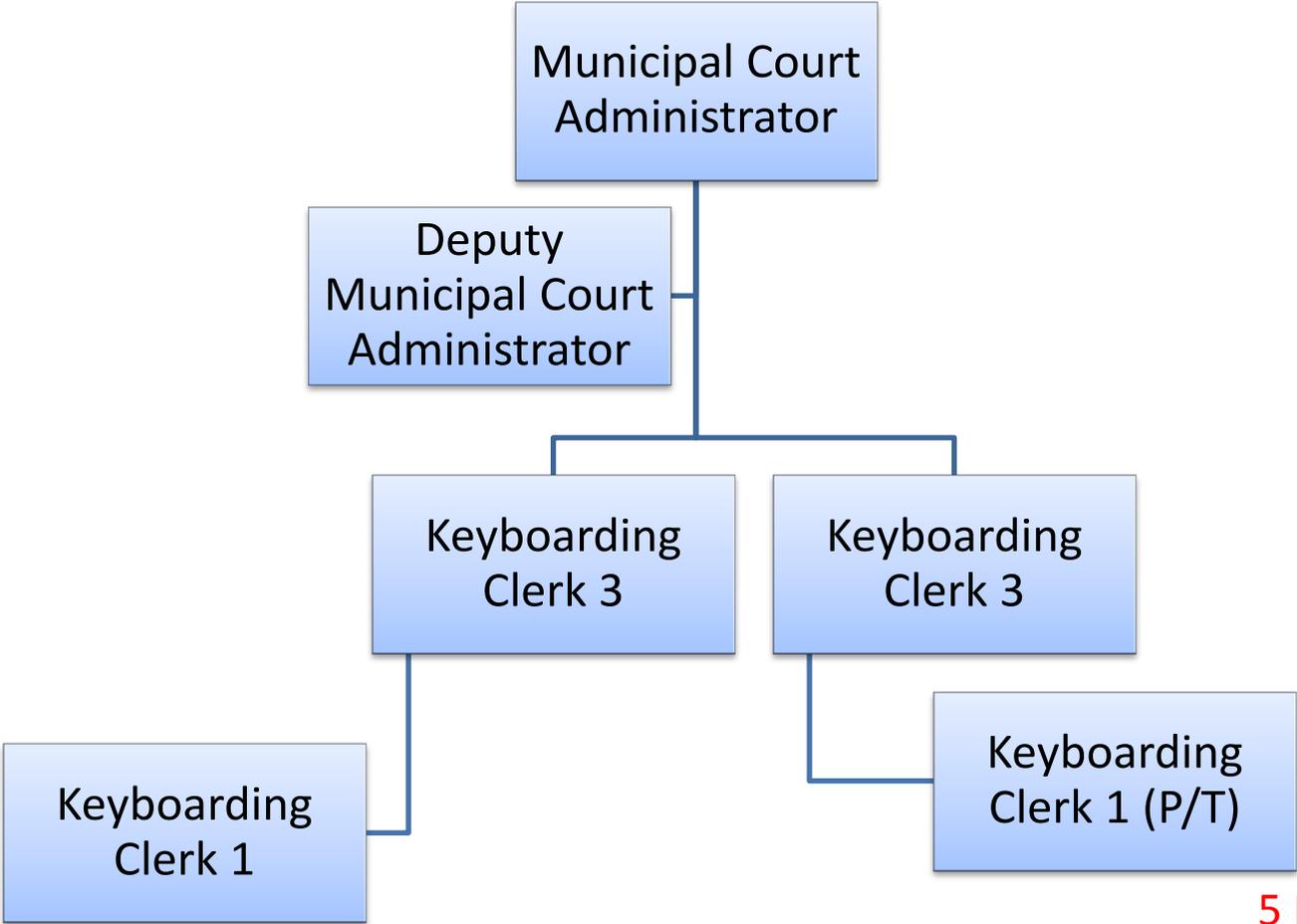
2013 COURT OFFICE



5 F/T employees
1 P/T employee

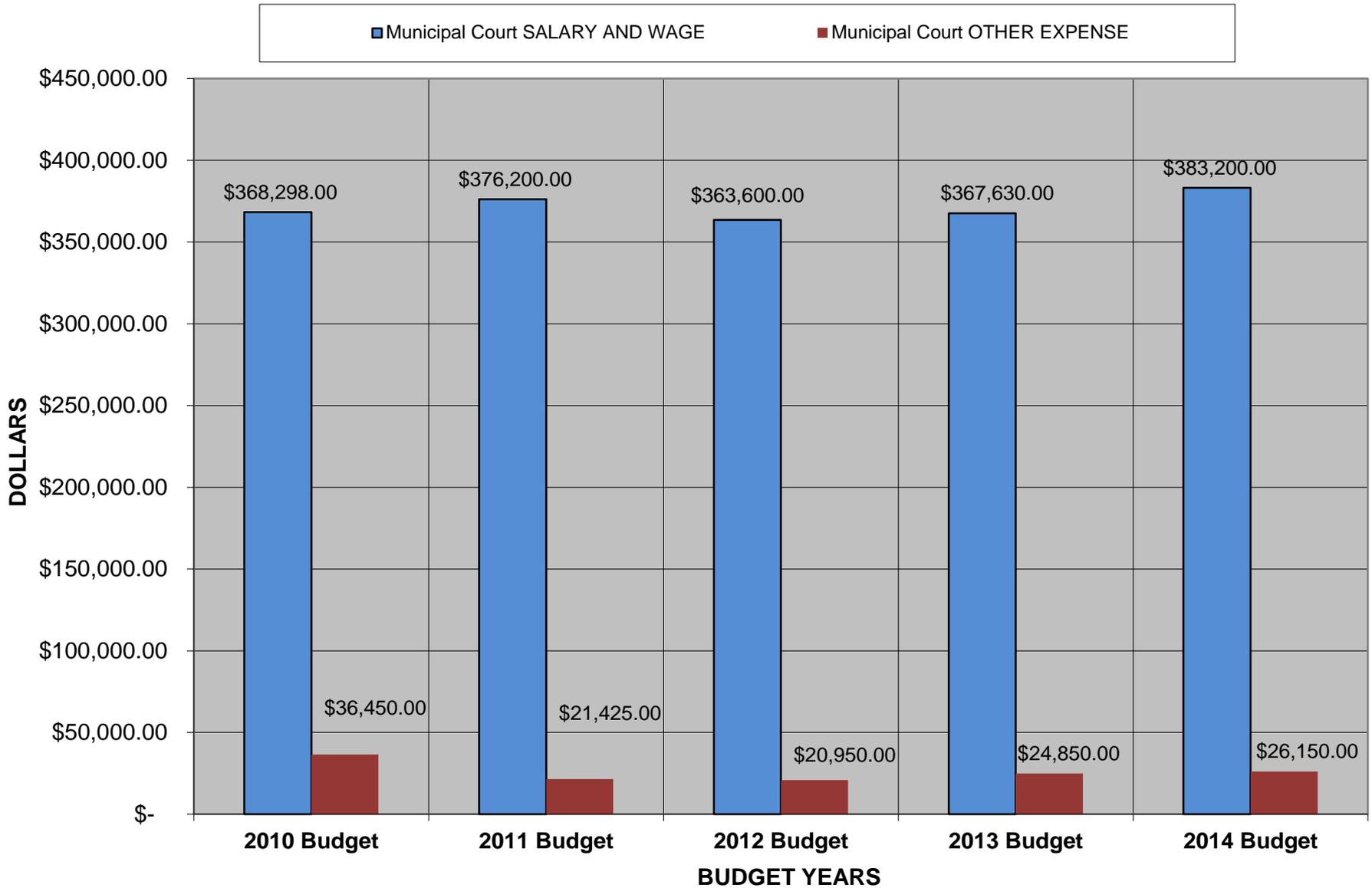
Chart reflects Keyboarding Clerk 2 moved to Tax Collections and a new P/T Keyboarding Clerk 1 (temp)

2014 COURT OFFICE



5 F/T employees
1 P/T employee

MUNICIPAL COURT



2010

PLANNING/ZONING/ HEALTH DEPT.

Sec. Board/Comm.

Sec. Board/Comm.

Sec. Board/Comm.
Registrar of Vital
Stats.

3 F/T employees

2011 PLANNING/ZONING/ HEALTH DEPT.

Sec.
Board/Comm.

Sec.
Board/Comm.

Supervising
Clerk Typist

3 F/T employees

2012-2014 PLANNING/ZONING/ HEALTH DEPT.

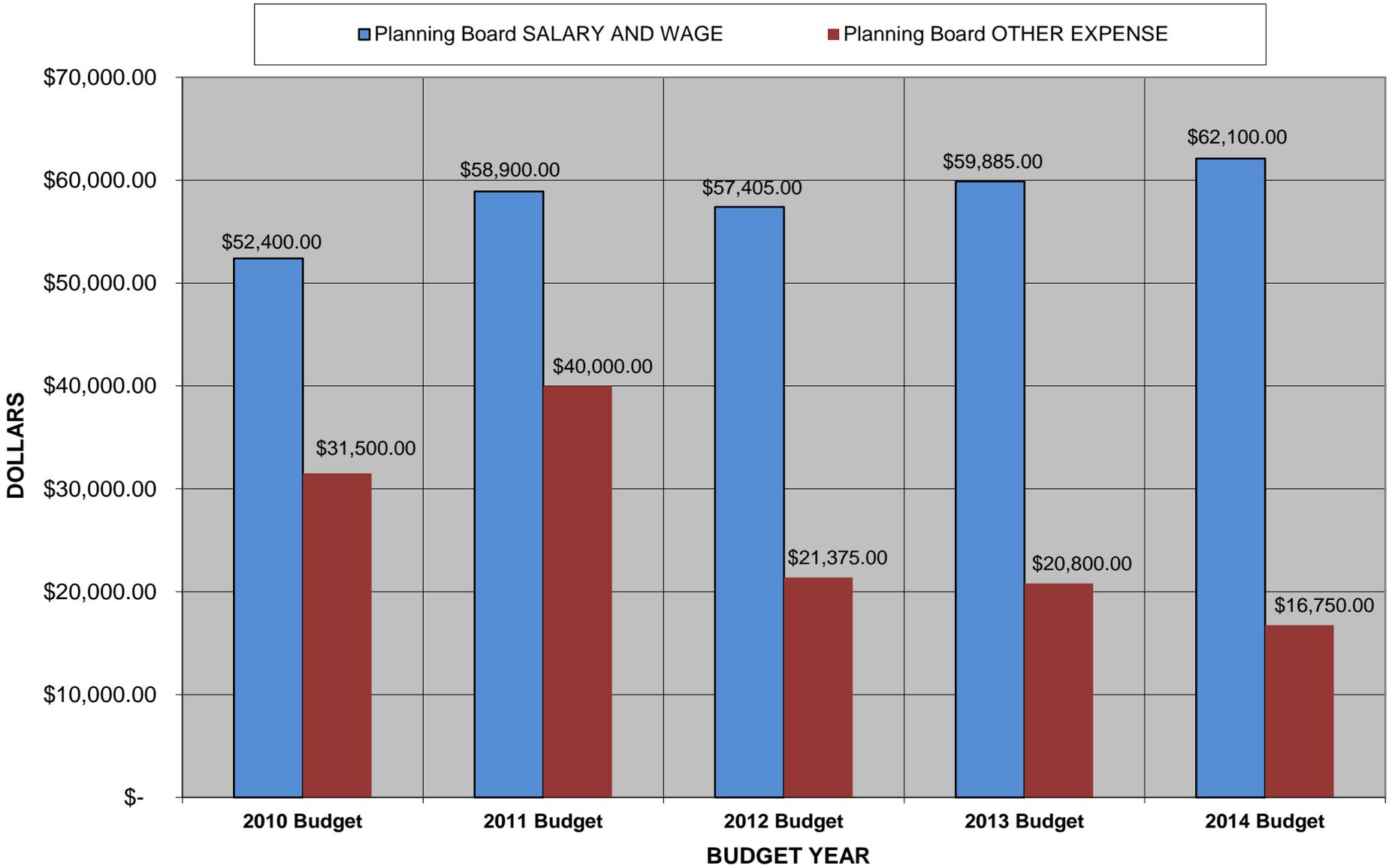
Sec.
Board/Comm.

Sec.
Board/Comm.

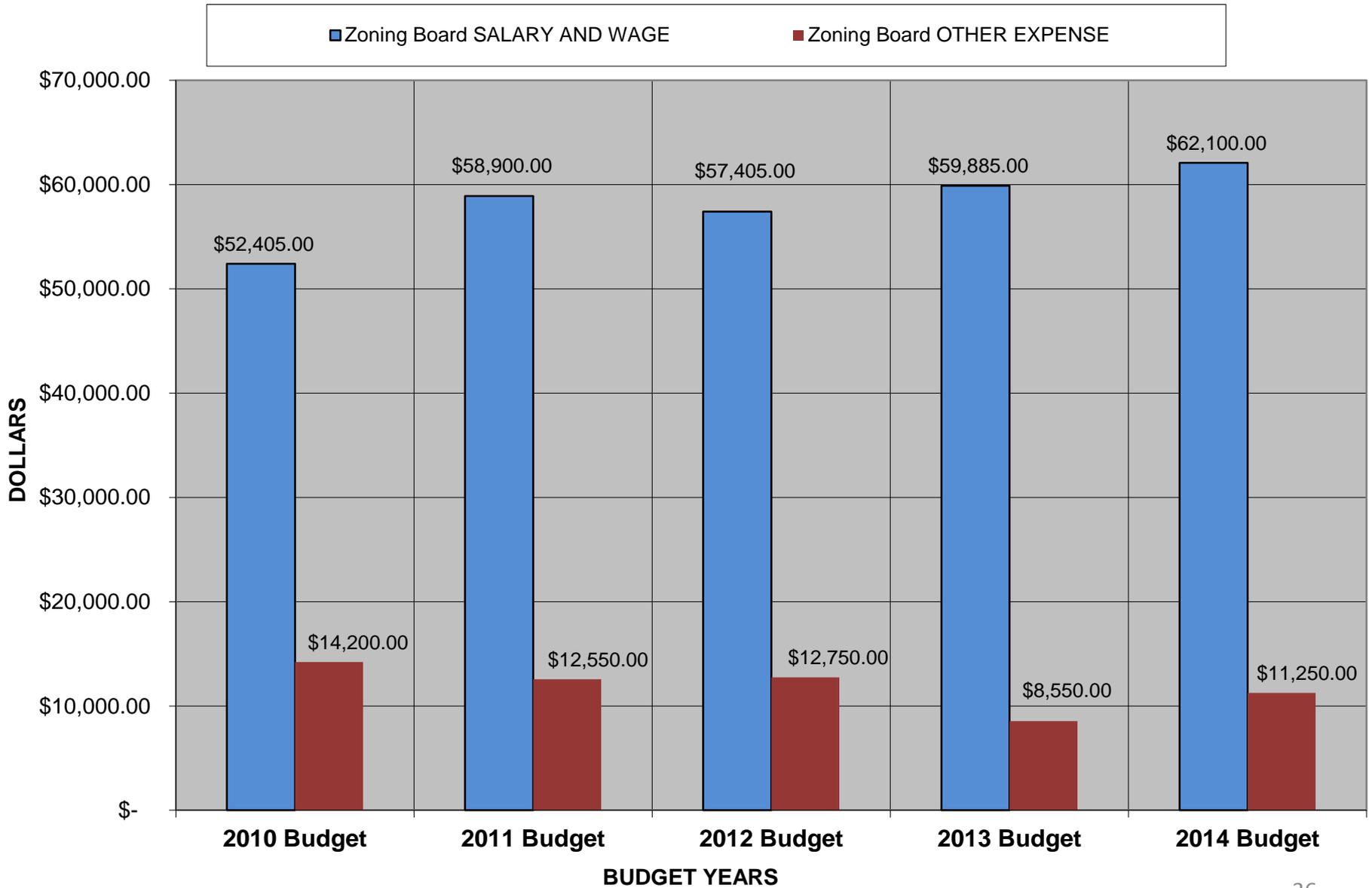
Keyboarding
Clerk 4

3 F/T employees

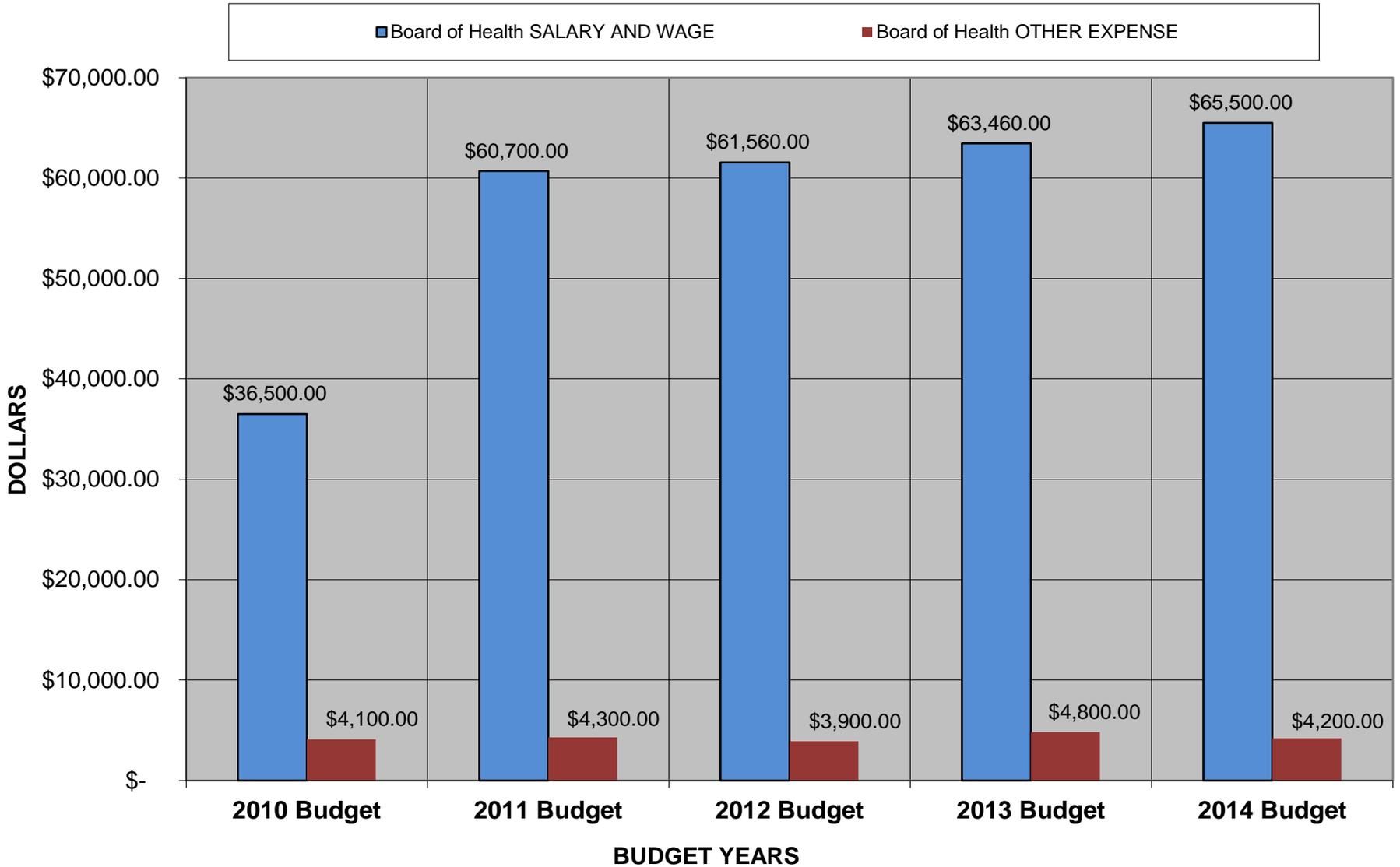
PLANNING



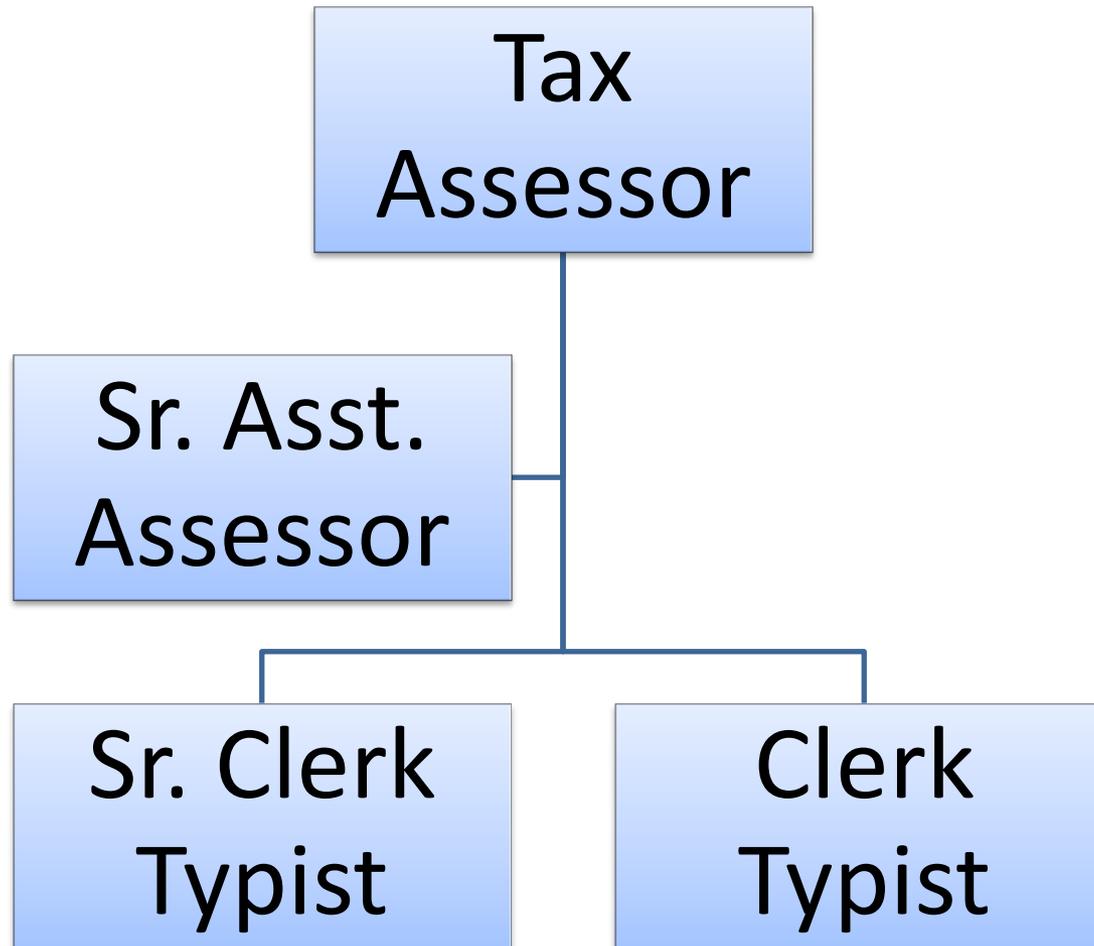
ZONING



BOARD OF HEALTH

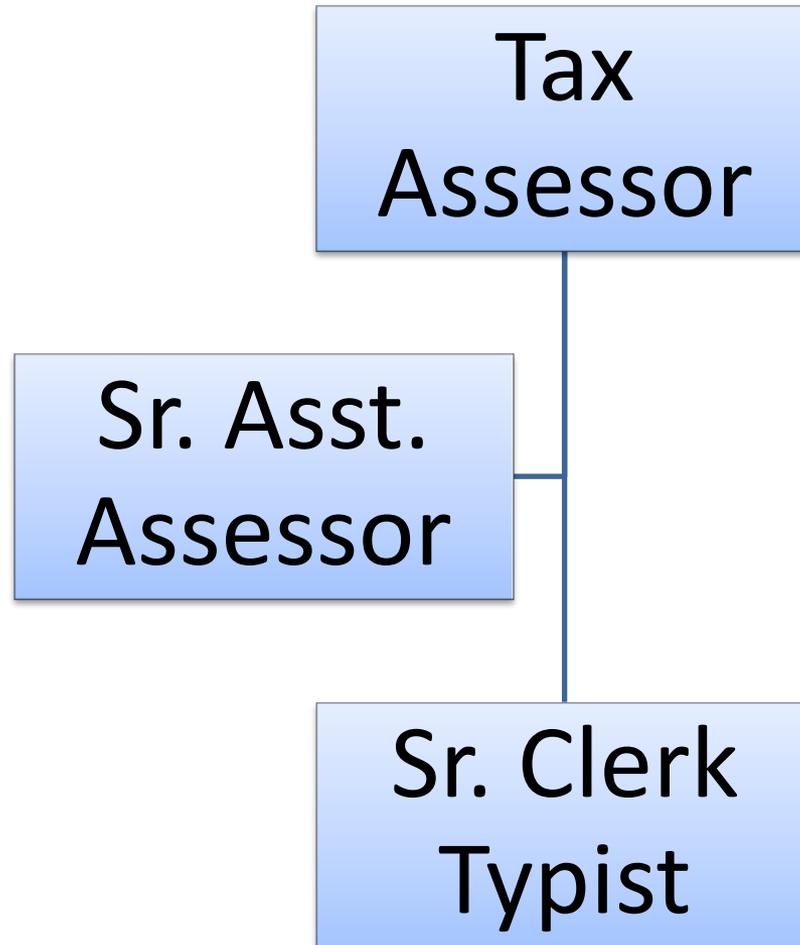


2010 TAX ASSESSOR'S OFFICE



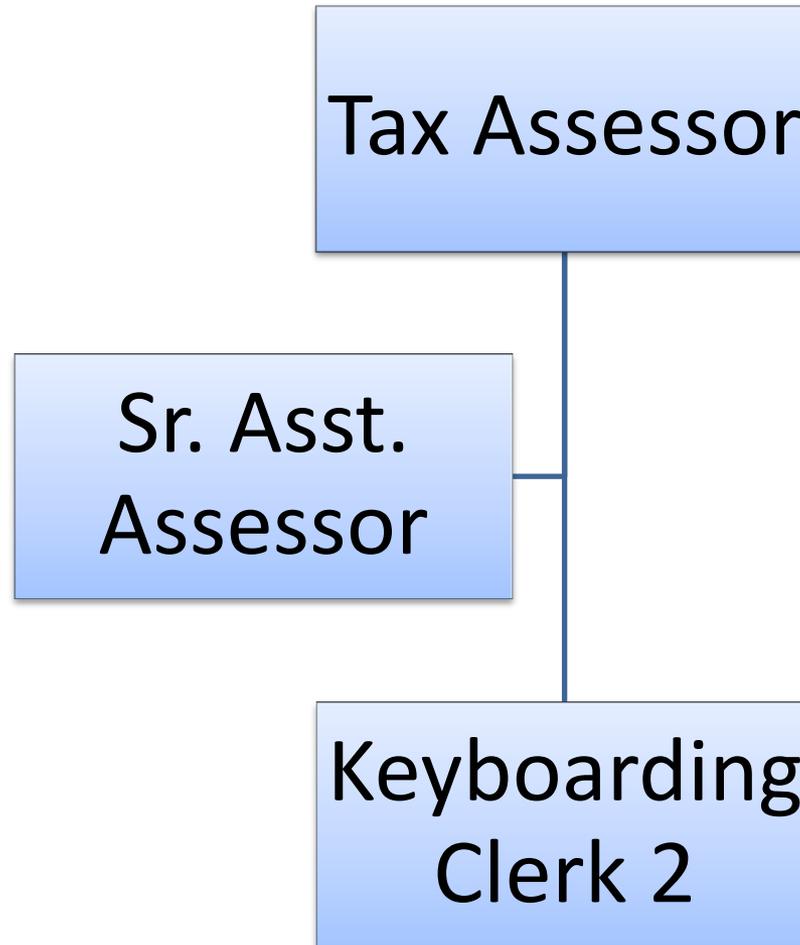
4 F/T employees

2011 TAX ASSESSOR'S OFFICE



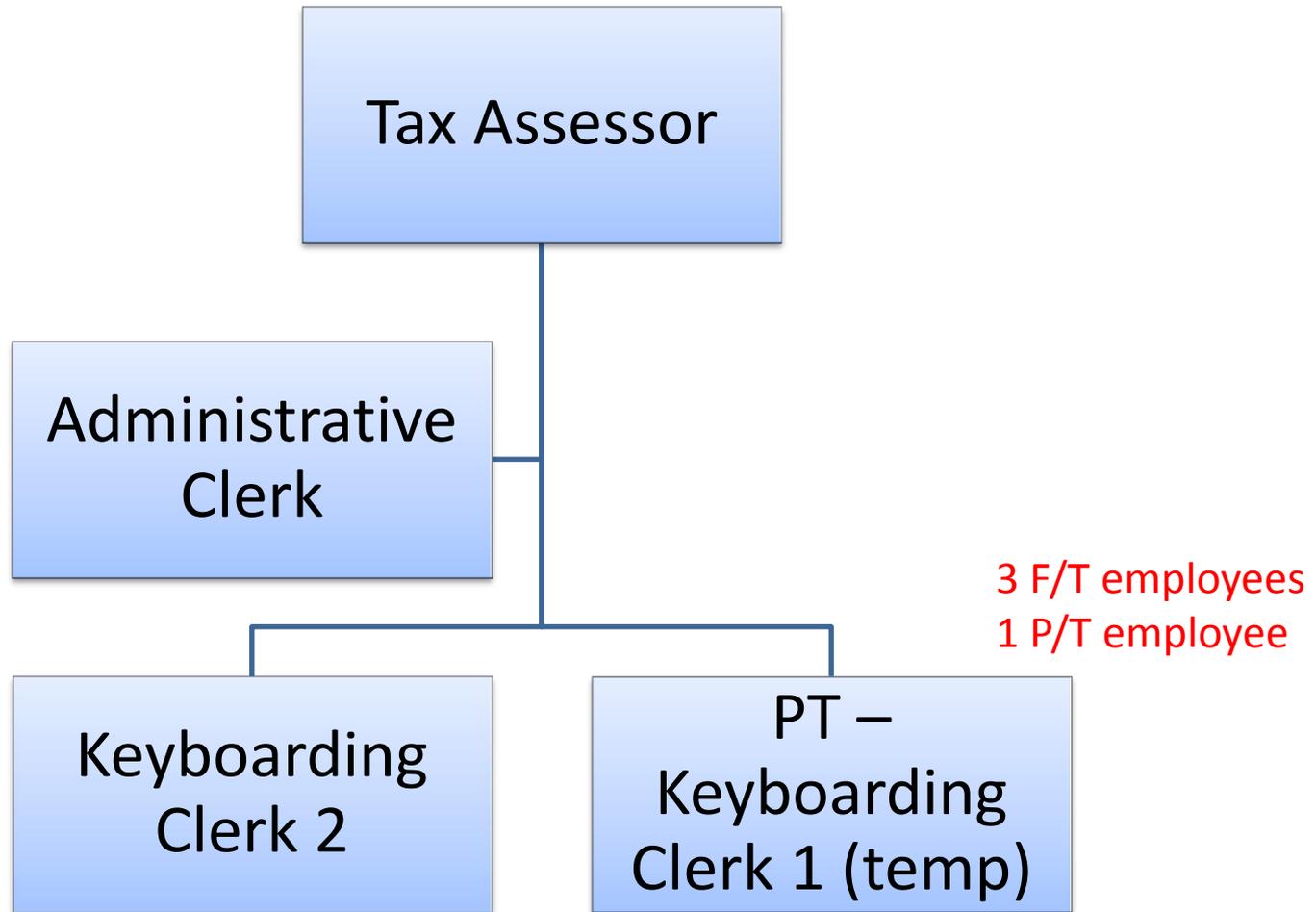
3 F/T employees

2012 TAX ASSESSOR'S OFFICE

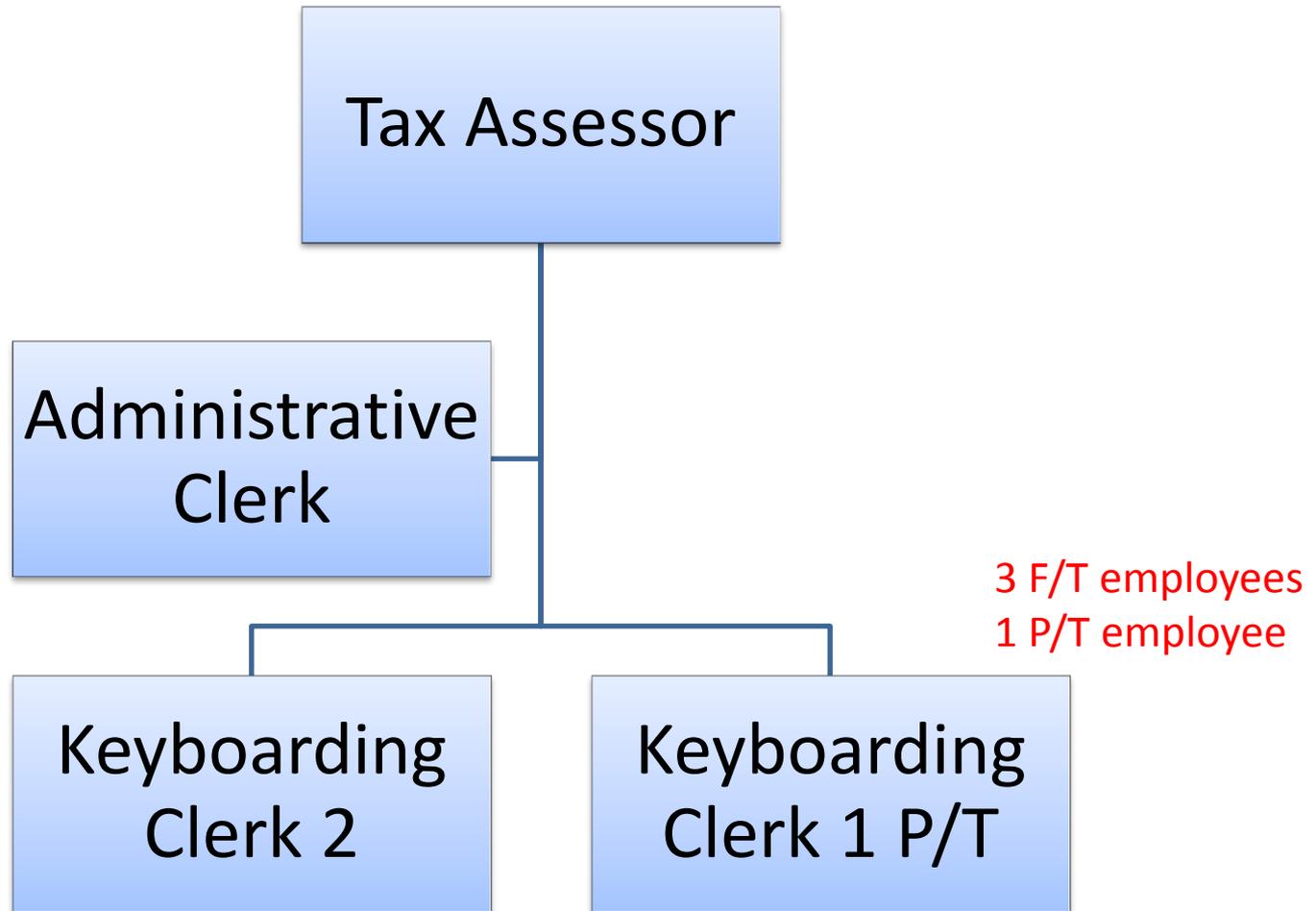


3 F/T employees

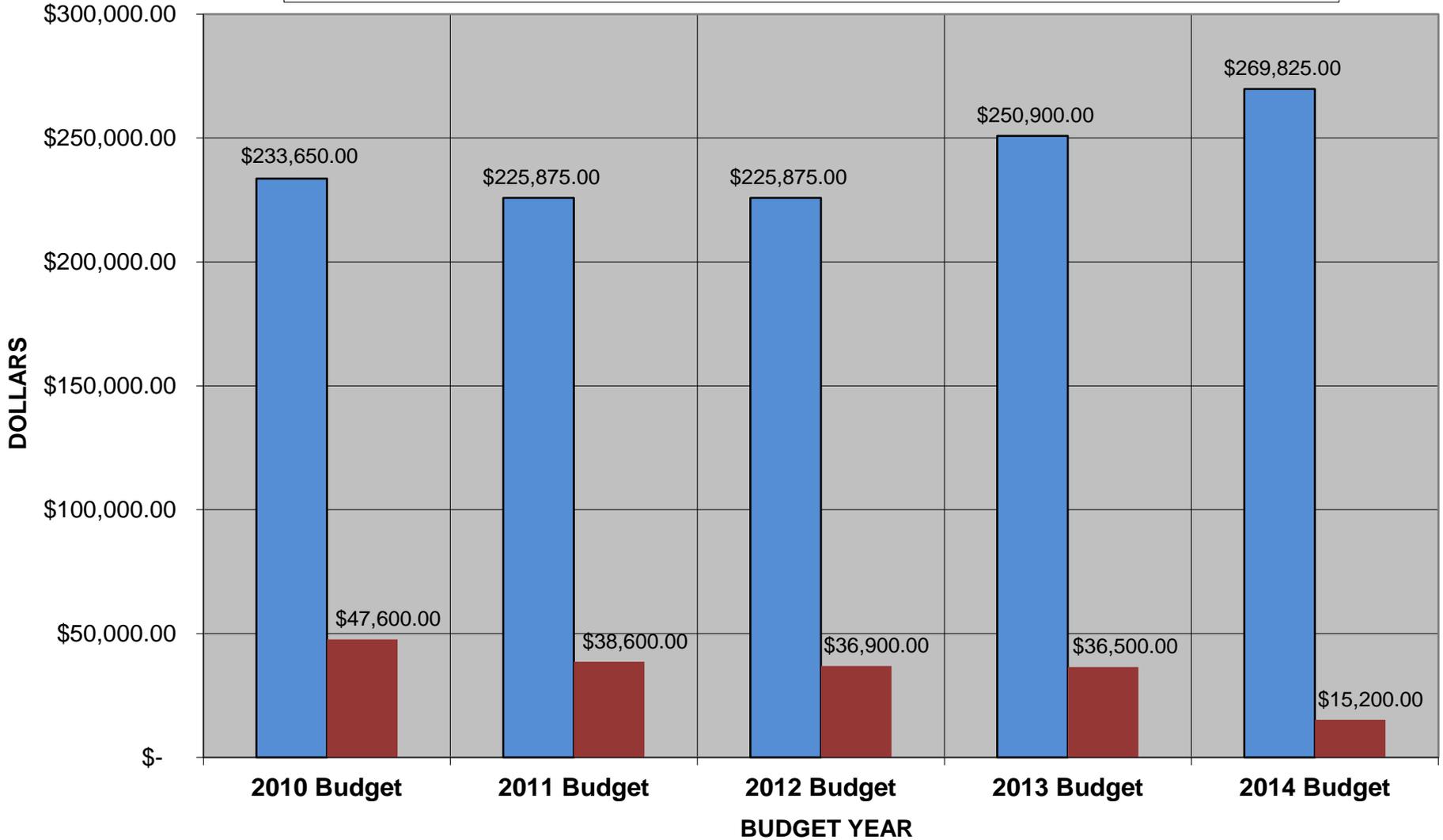
2013 TAX ASSESSOR'S OFFICE



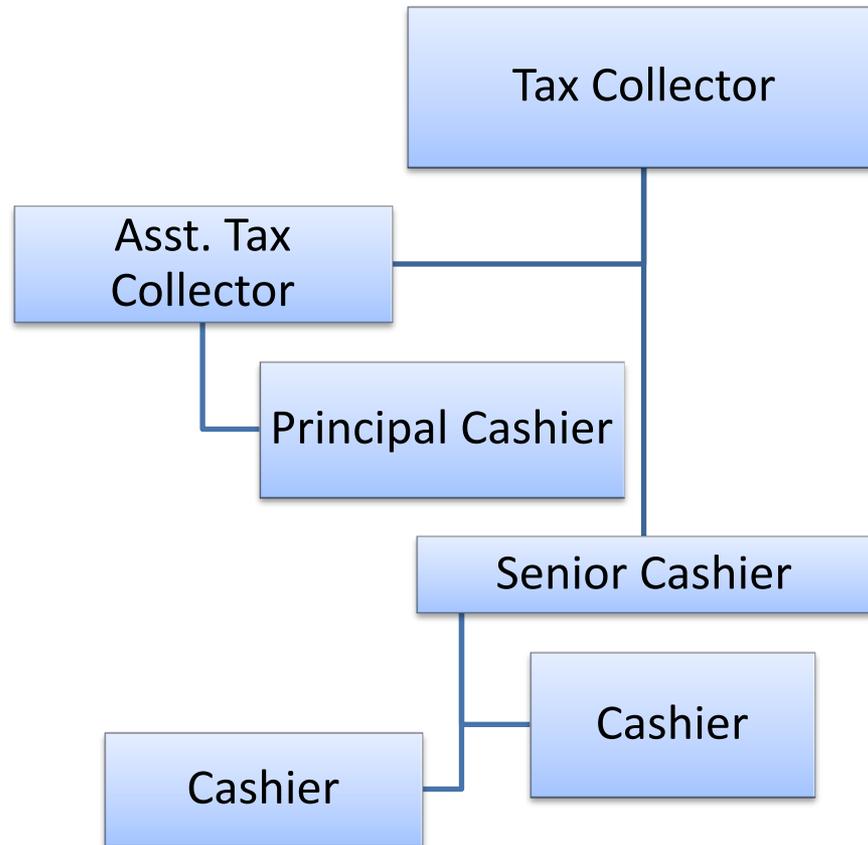
2014 TAX ASSESSOR'S OFFICE



ASSESSORS

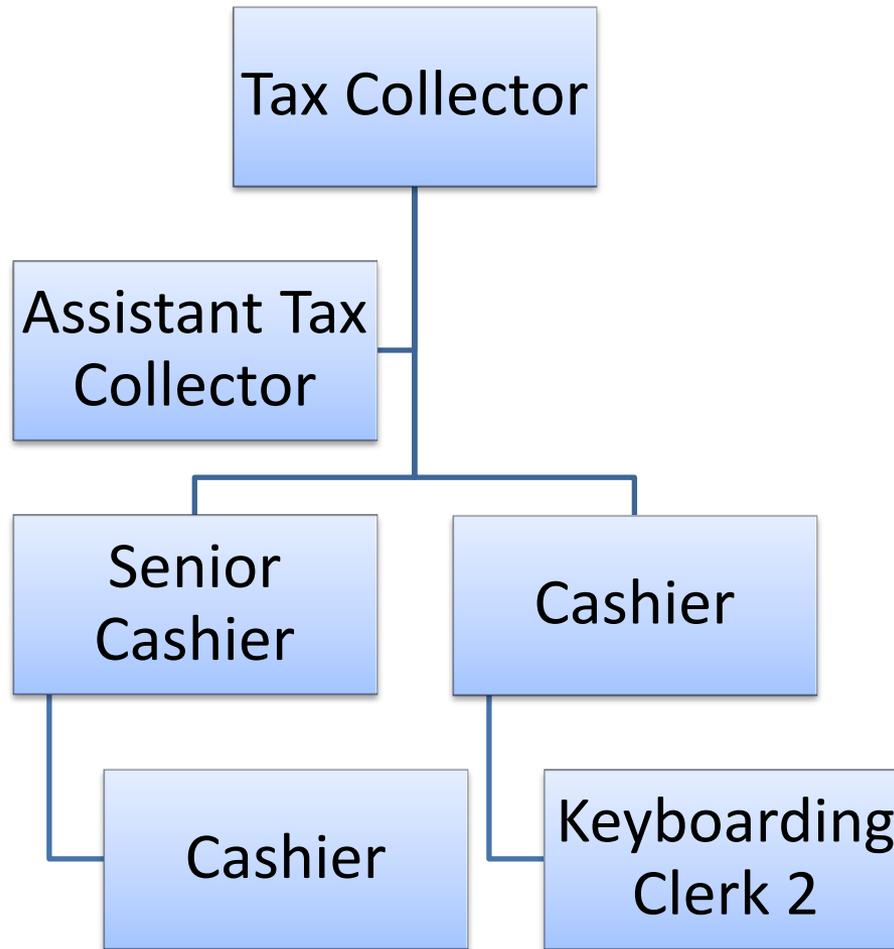


2010 – 2011 TAX COLLECTION



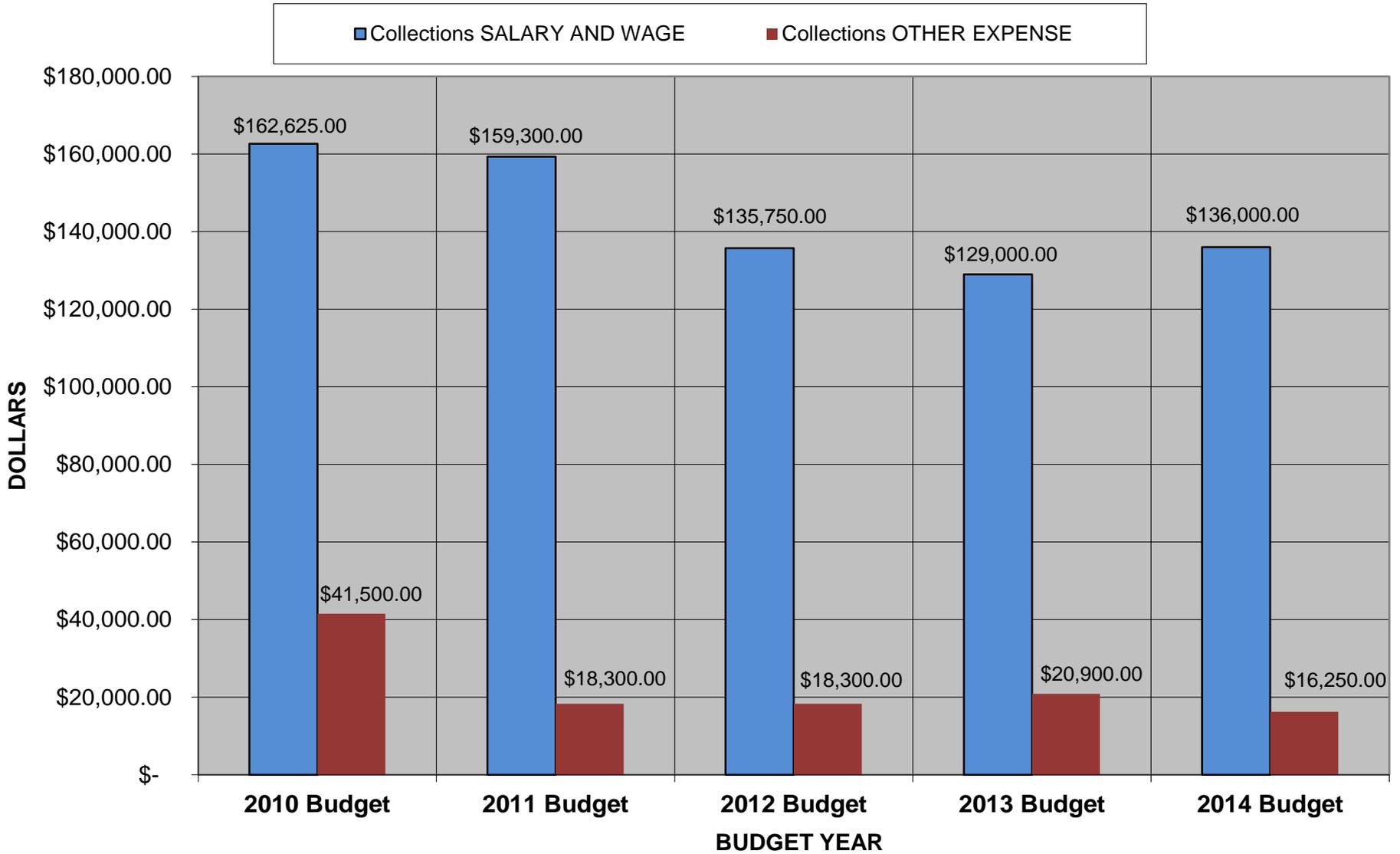
6 F/T employees

2012-2014 TAX COLLECTION

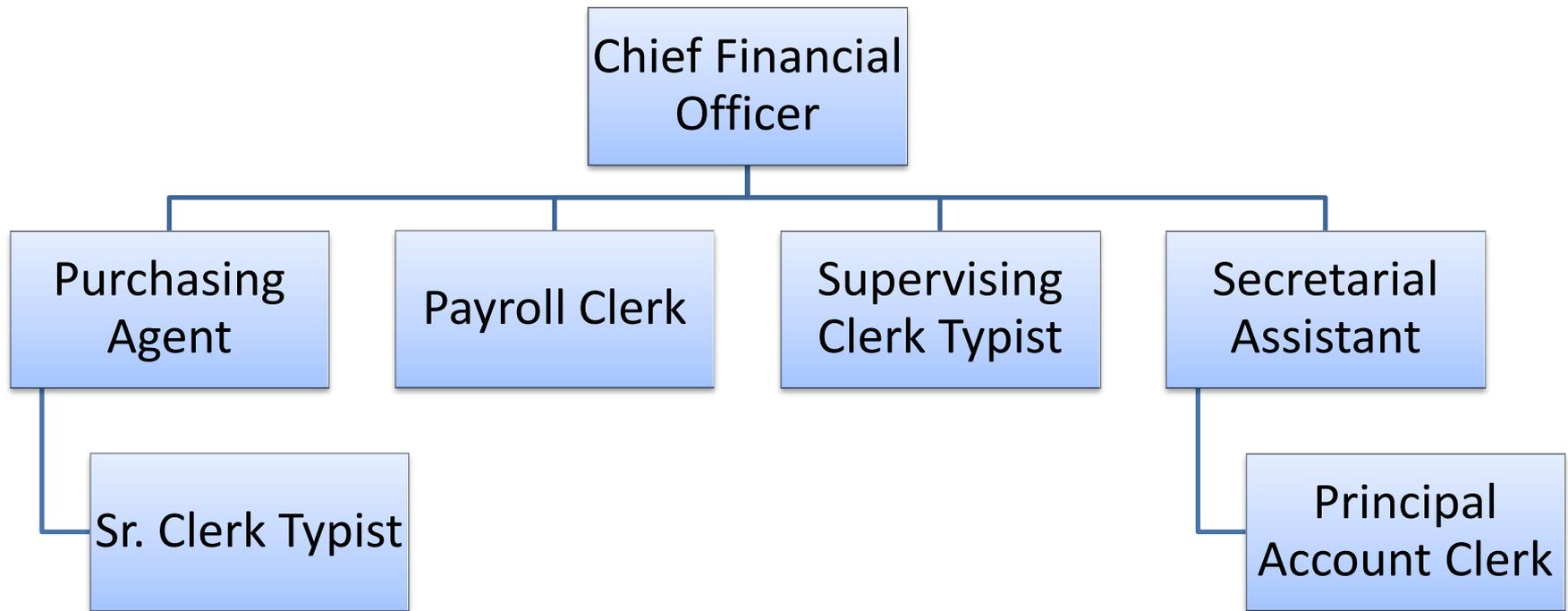


6 F/T employees

COLLECTIONS

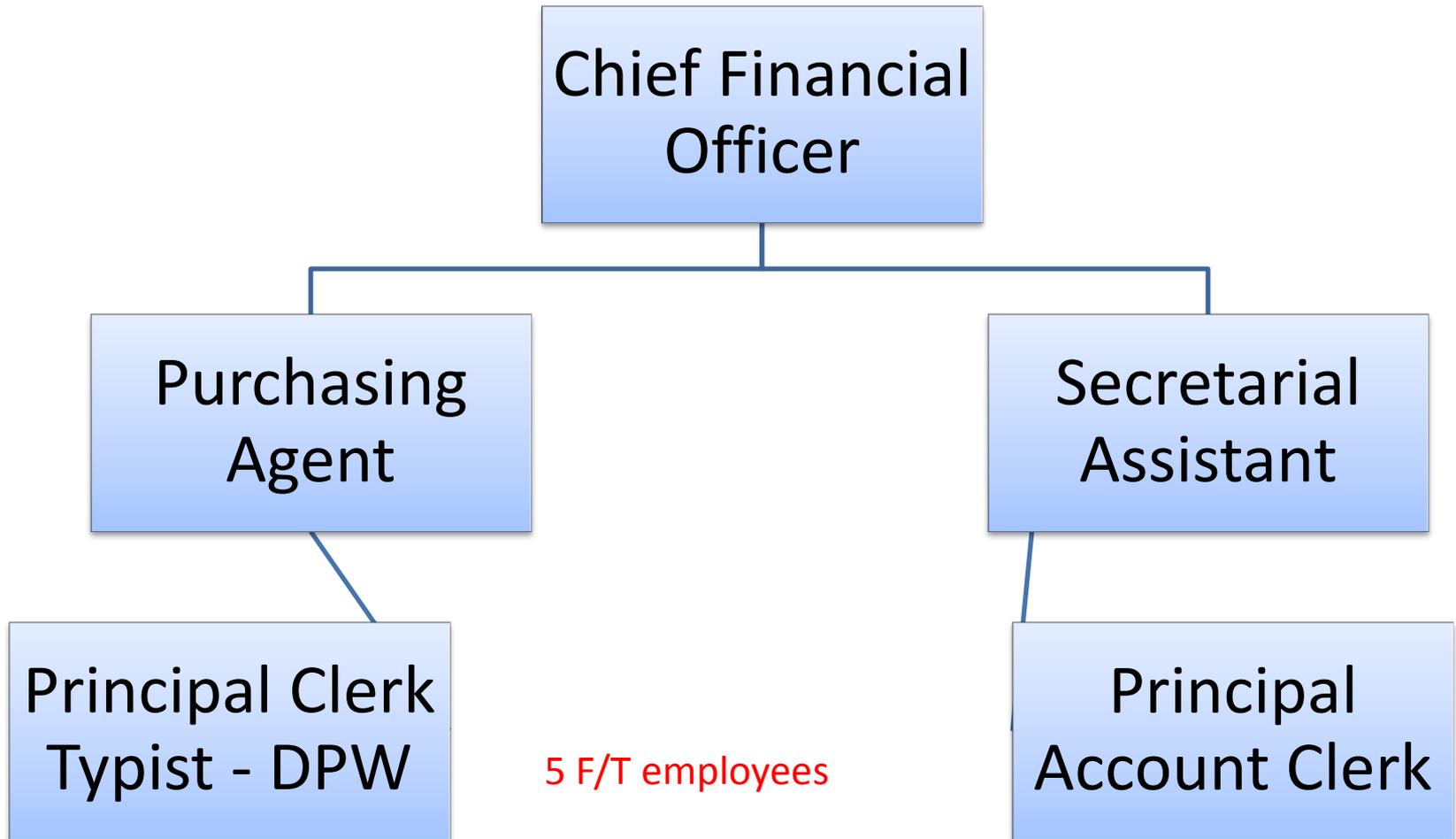


2010 TREASURY OFFICE



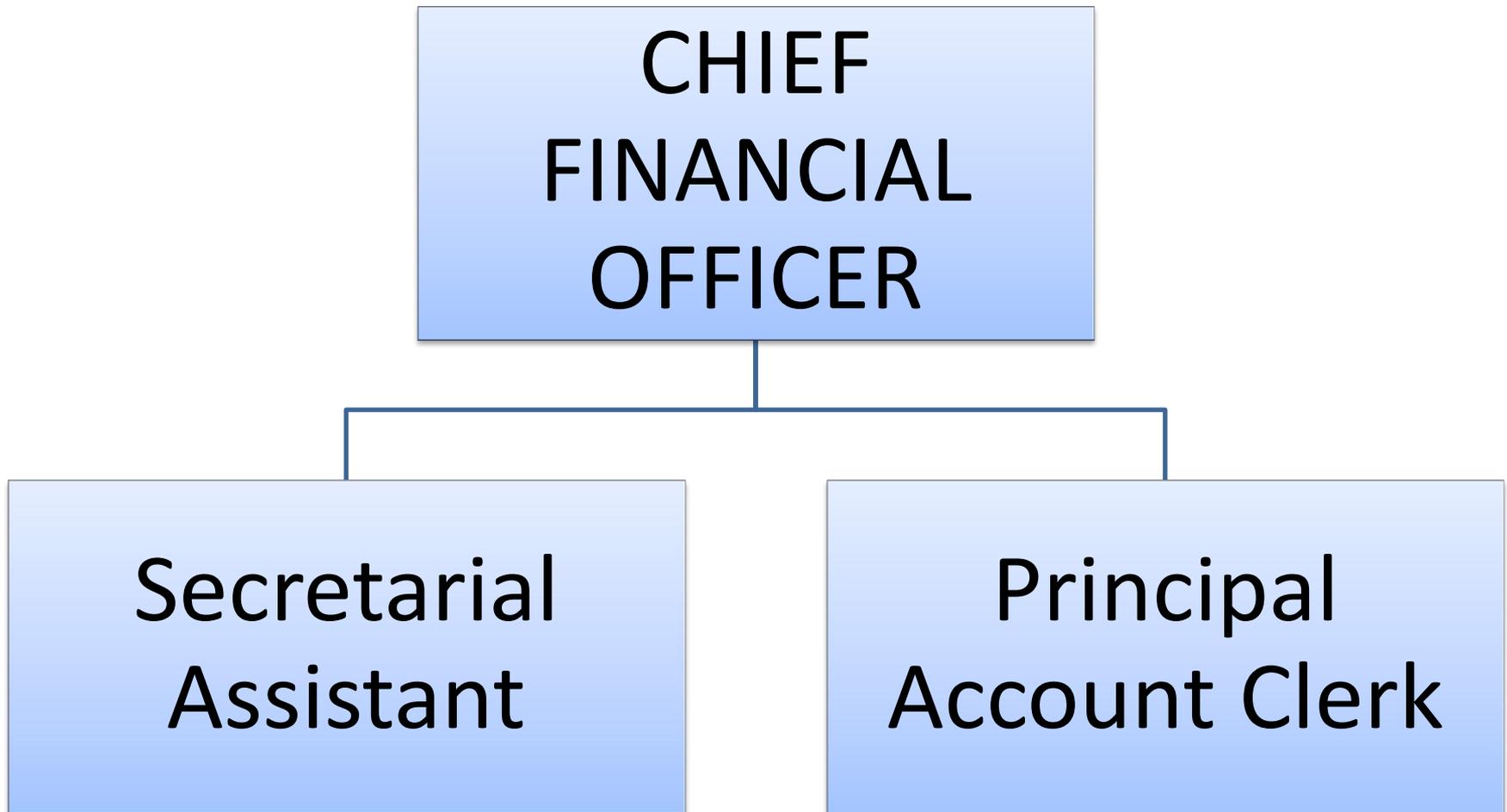
7 F/T employees

2011 TREASURY OFFICE



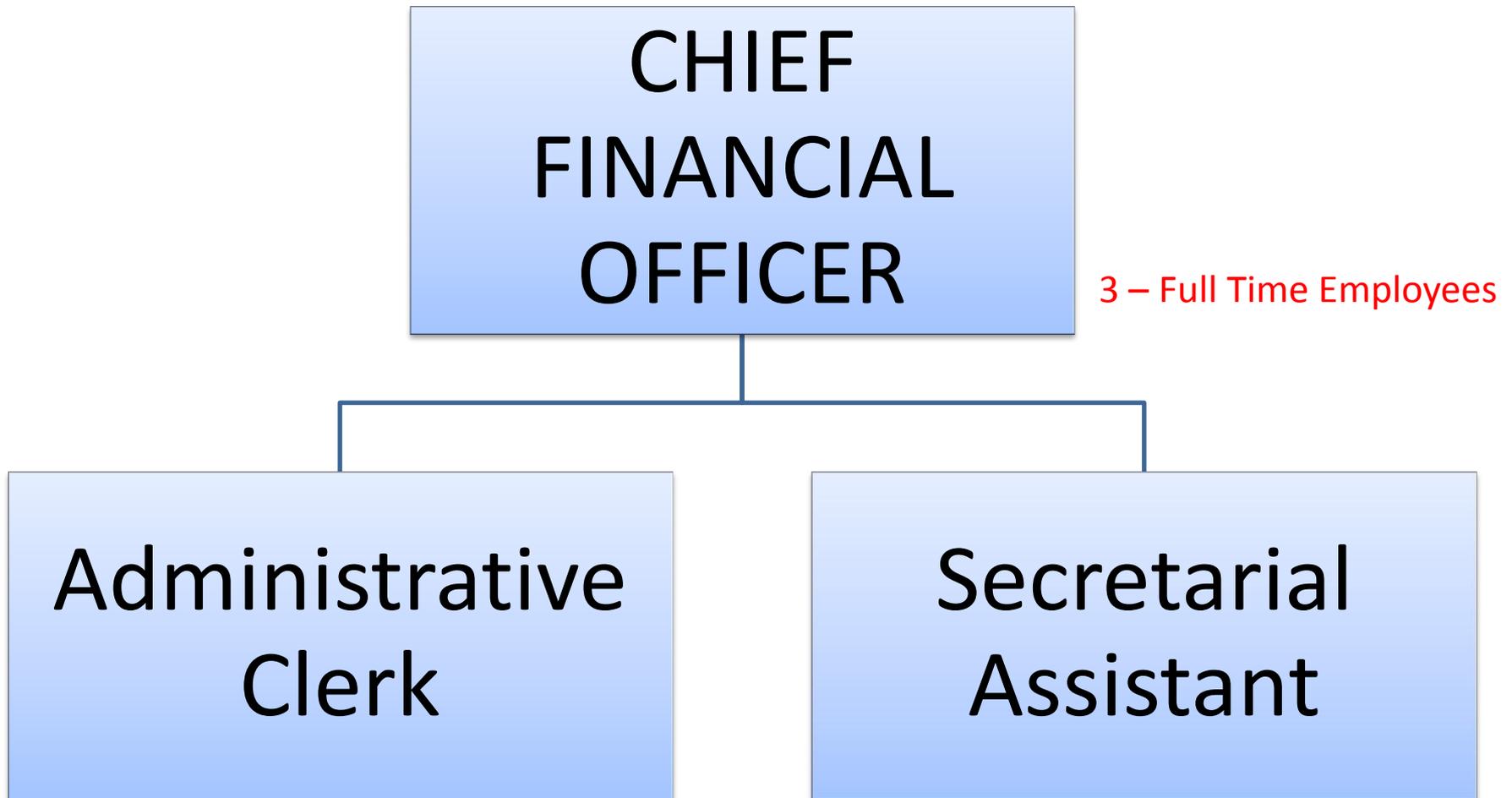
The chart reflects the elimination of the Payroll Clerk and Supv. Clerk Typist. Both positions were transferred to the other offices. Senior Clerk Typist was moved to Court.

2012 TREASURY OFFICER



Charts shows Purchasing Agent Retired, Principal Clerk Typist DPW promoted to Purchasing Agent and moved to Administration Office

2013 TREASURY OFFICER



Charts shows Secretarial Assistant changed titles to Administrative Clerk. Principal Account Clerk retired and was replaced by Secretarial Assistant from Administrative Office

2014 TREASURY OFFICER

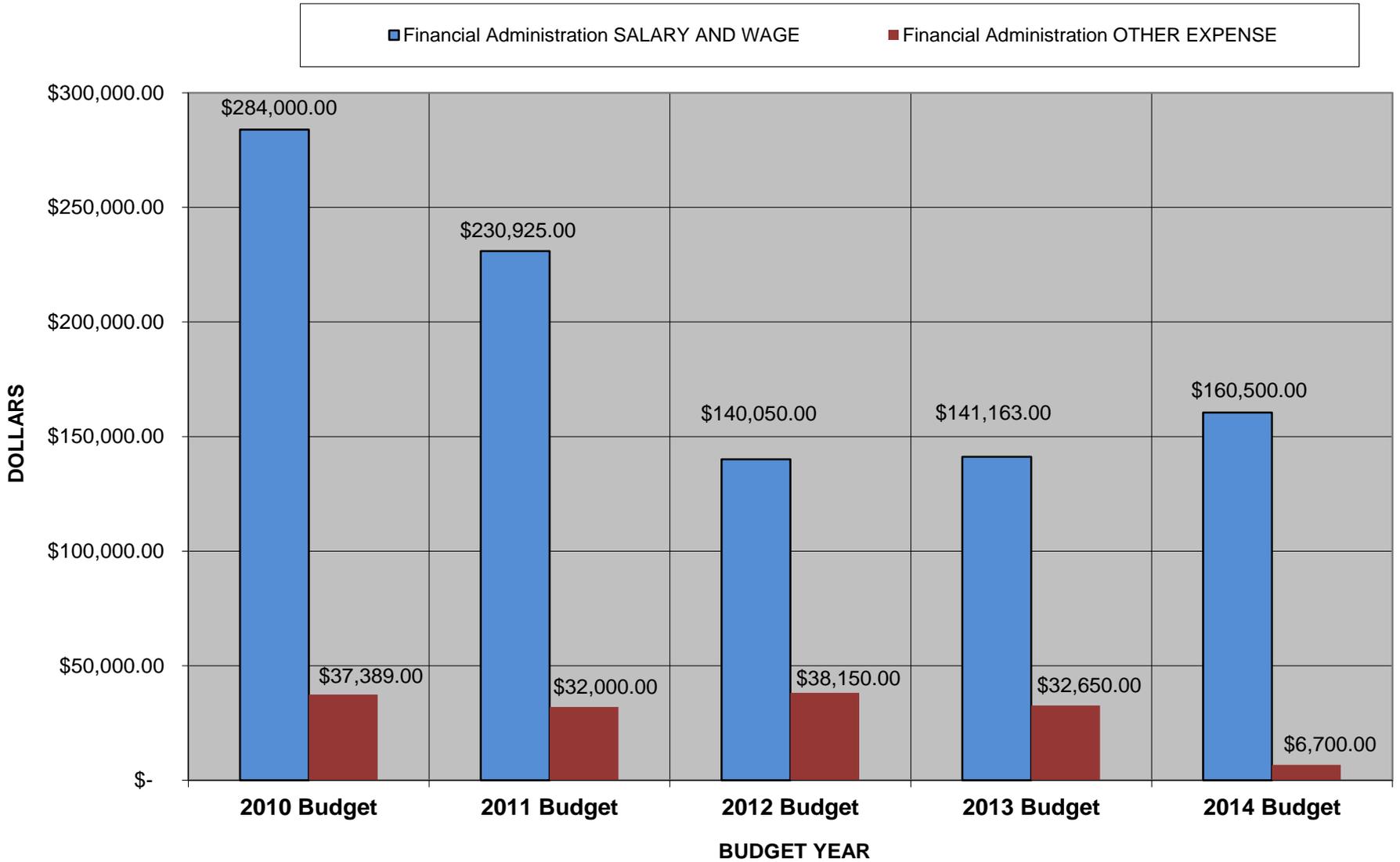
CHIEF
FINANCIAL
OFFICER

3 – Full Time Employees

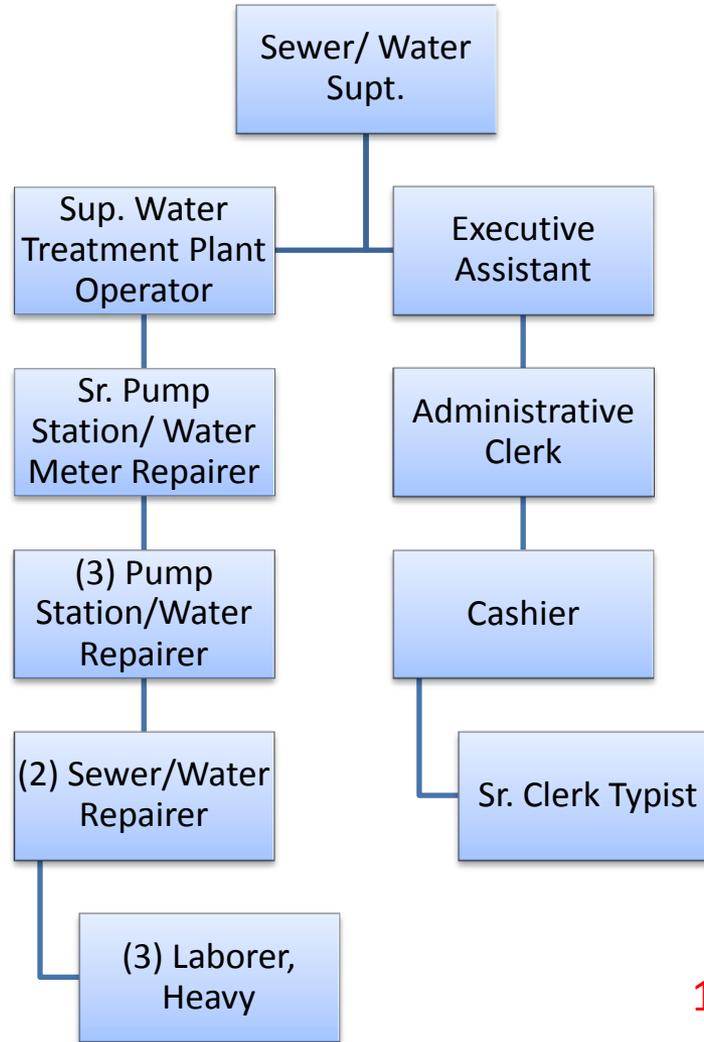
Administrative
Clerk

Secretarial
Assistant

FINANCIAL ADMINISTRATION



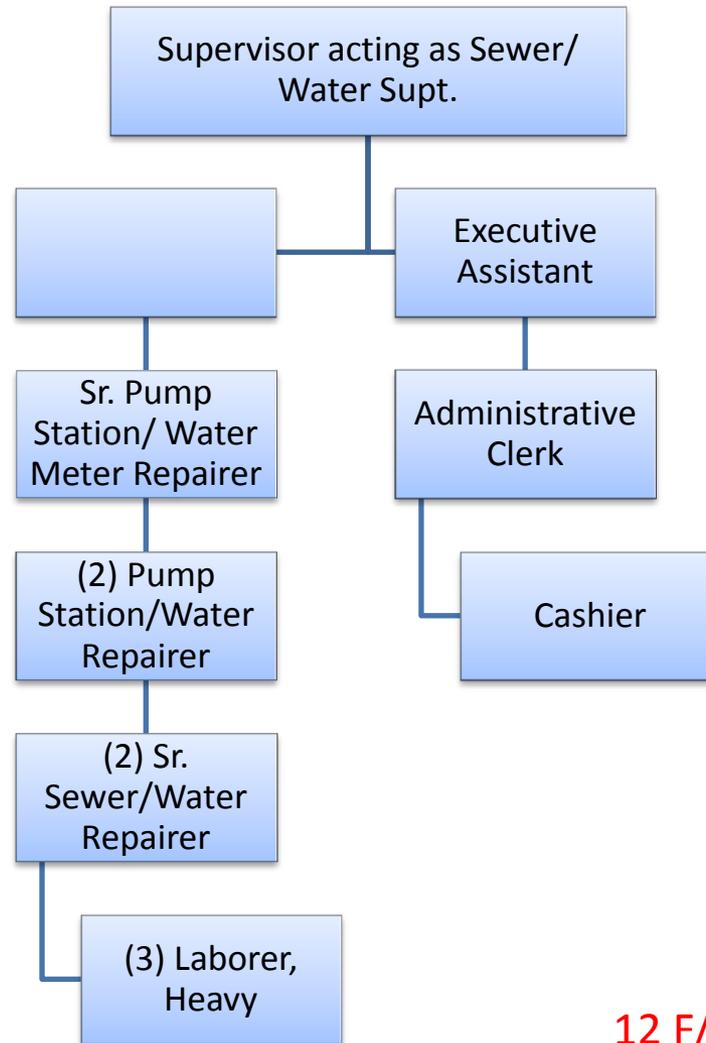
2010 WATER AND SEWER



15 F/T employees

2011

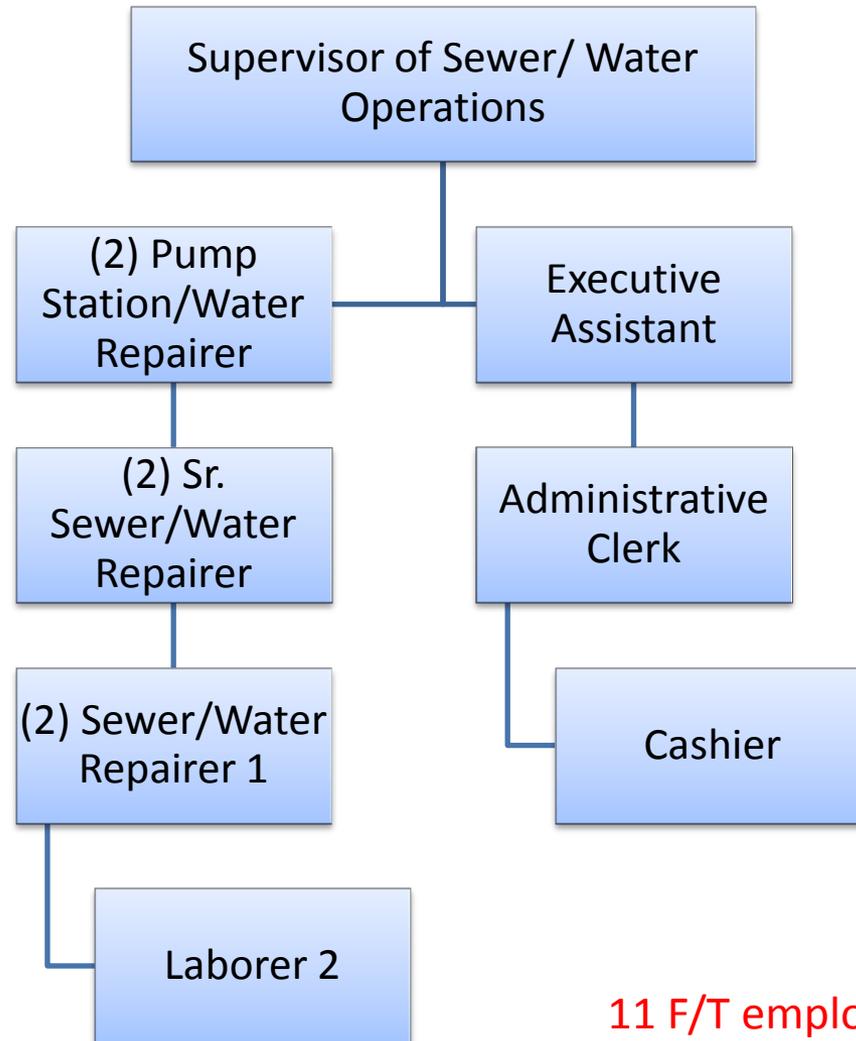
WATER AND SEWER



12 F/T employees

Chart reflects elimination of 1 Sr. Clerk Typist and 1 Pump Station/Water Repairer. The Supervisor in the department is the Acting Superintendent.

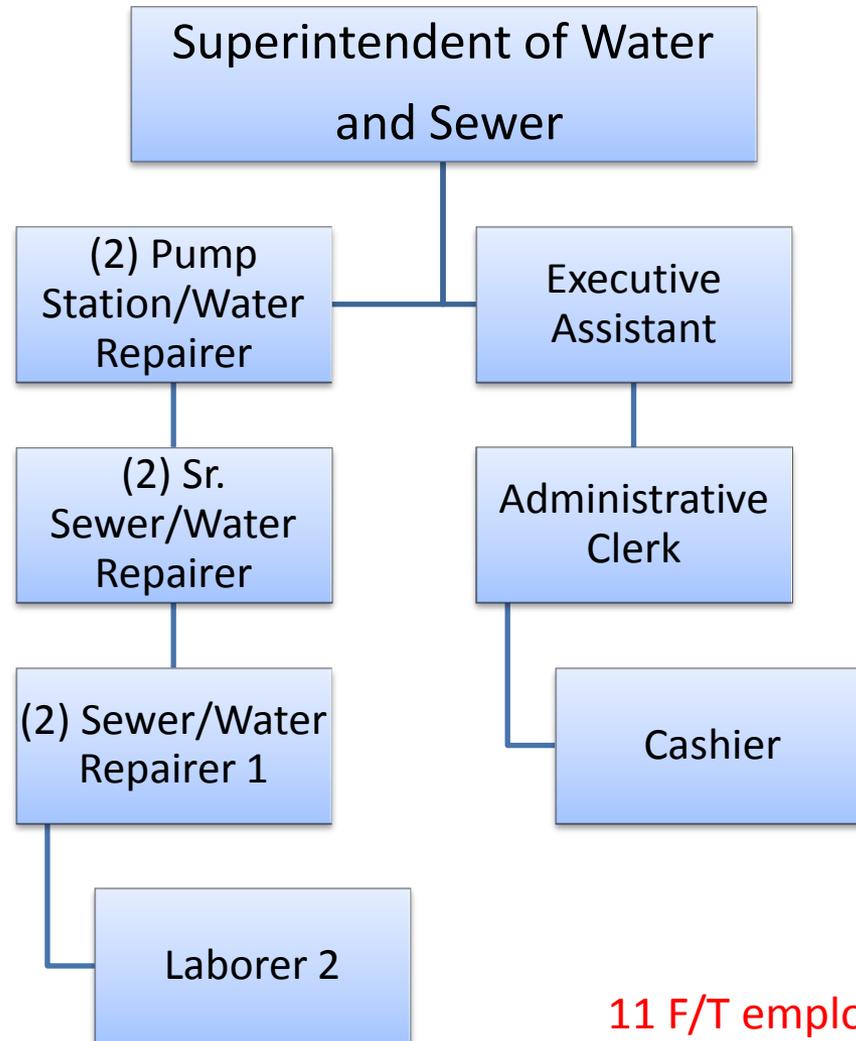
2012 & 2013 WATER AND SEWER



11 F/T employees

Chart reflects elimination of 1 Sr. Pump Station/Water Meter Repairer. The 3 Heavy Laborers were promoted to Laborer 2 and Sewer/Water Repairer 1.

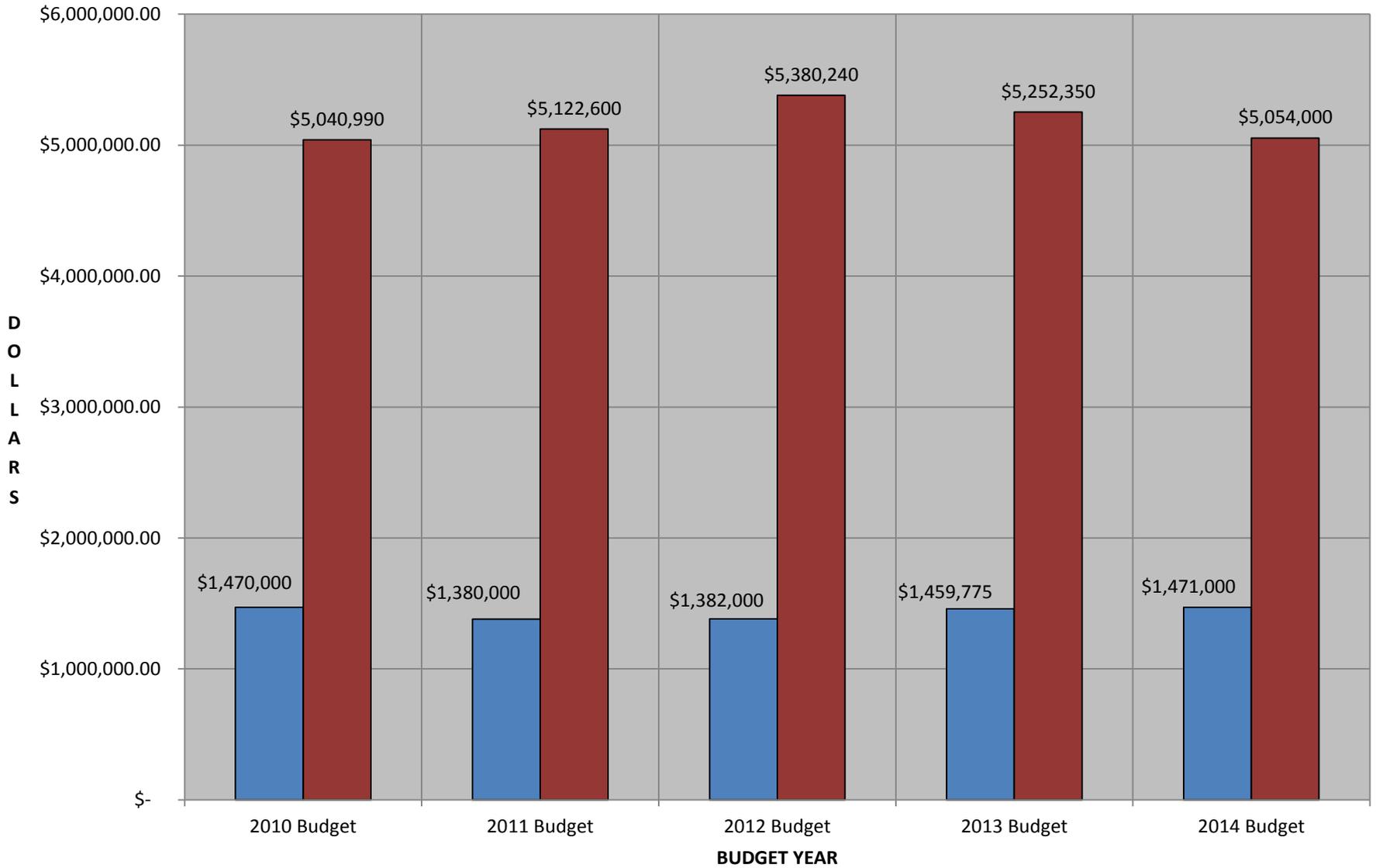
2014 WATER AND SEWER



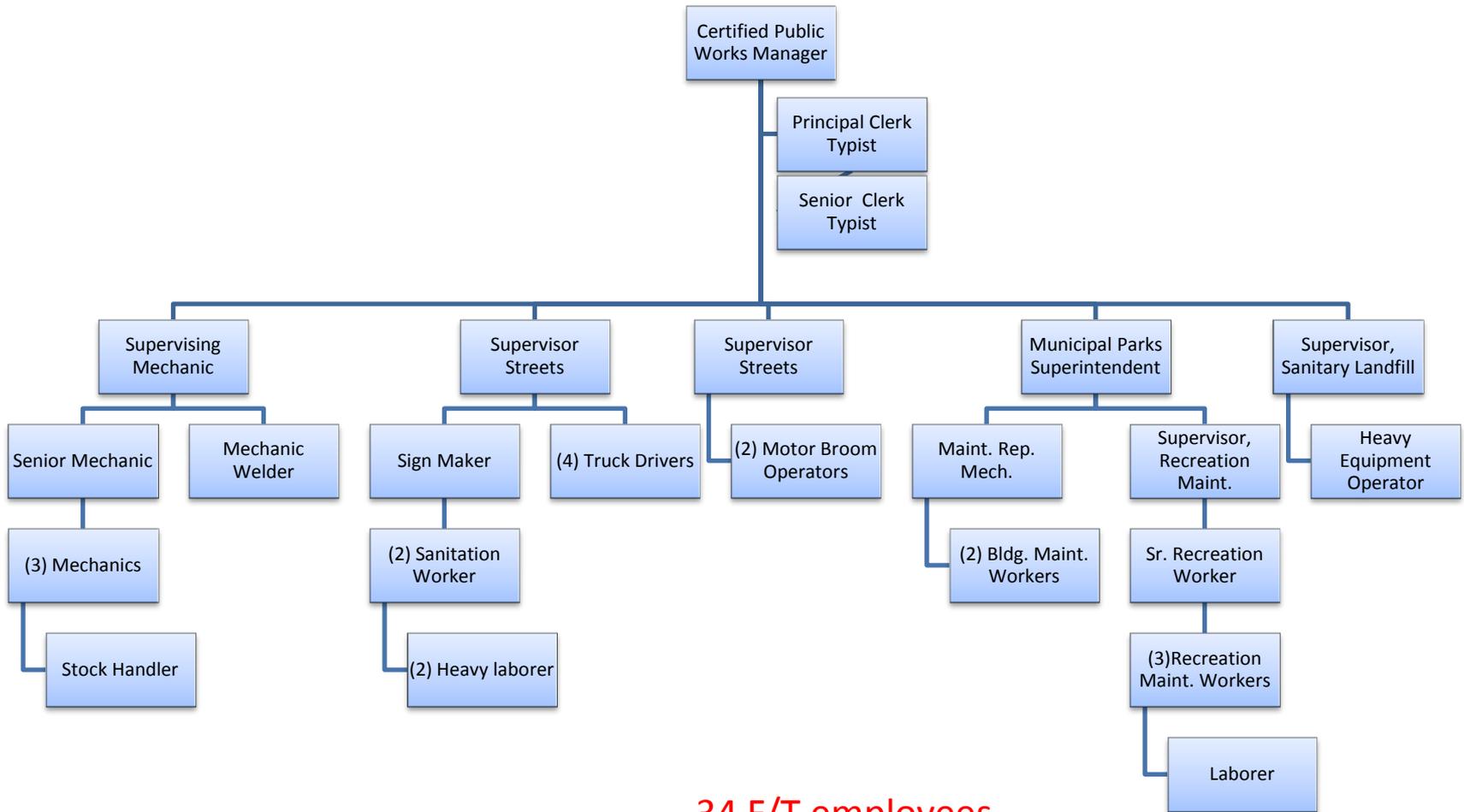
11 F/T employees

UTILITIES

Salaries & Wages Other Other Expense



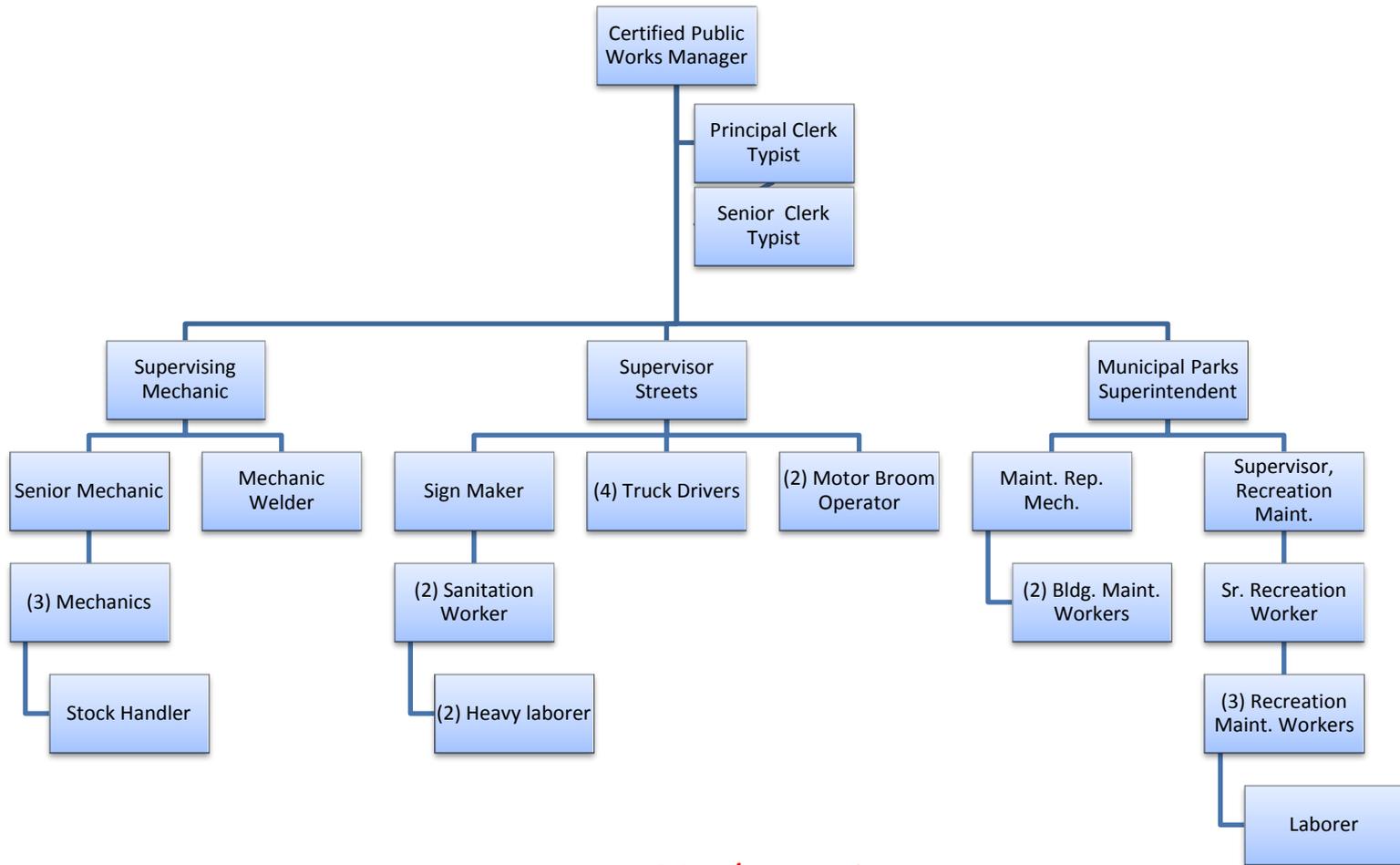
2010 PUBLIC WORKS



34 F/T employees

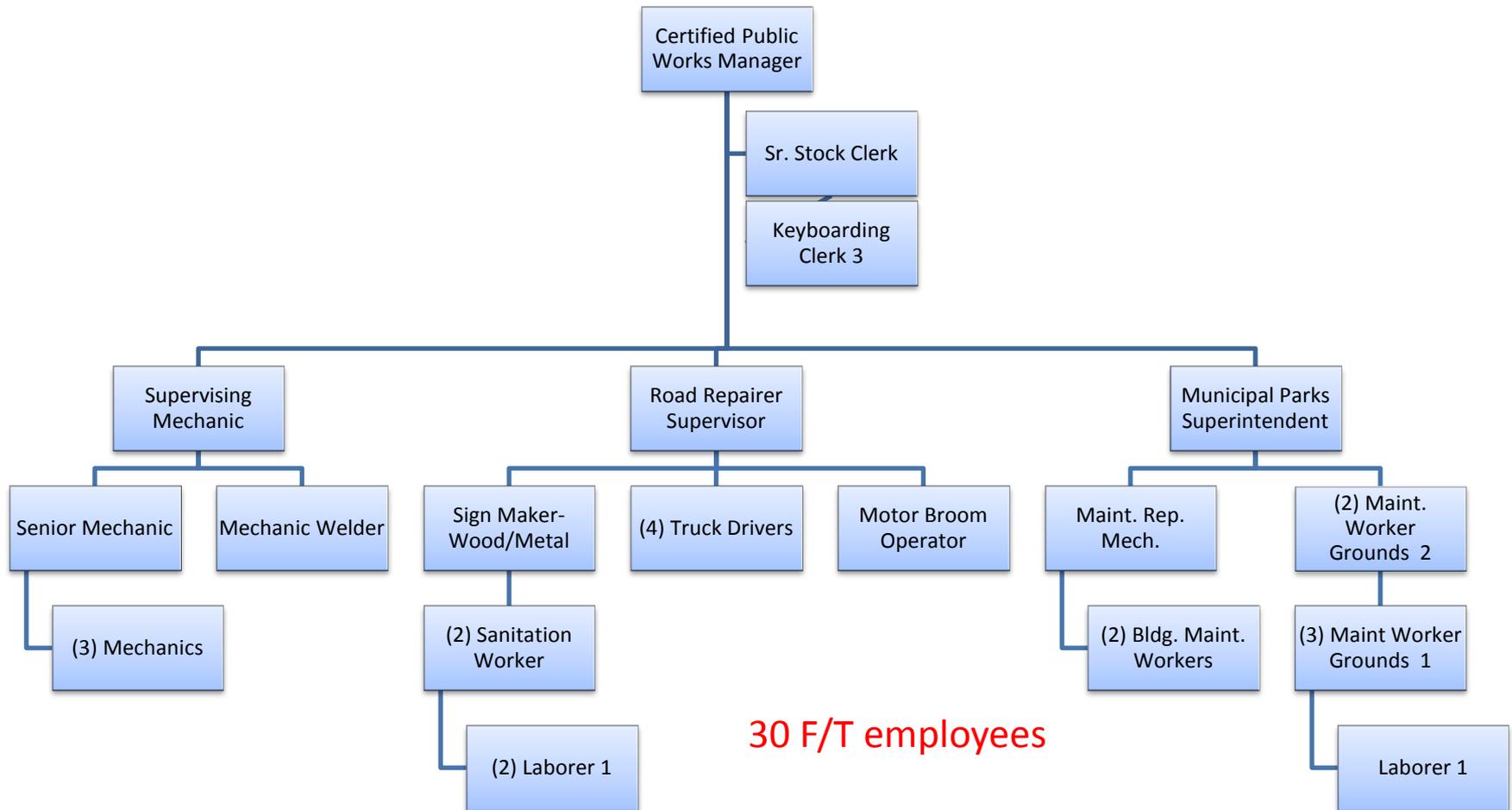
This chart reflects the elimination of the Heavy Equipment Operator/PT, Recreation Maintenance Worker, Truck Driver and Laborer

2011 PUBLIC WORKS



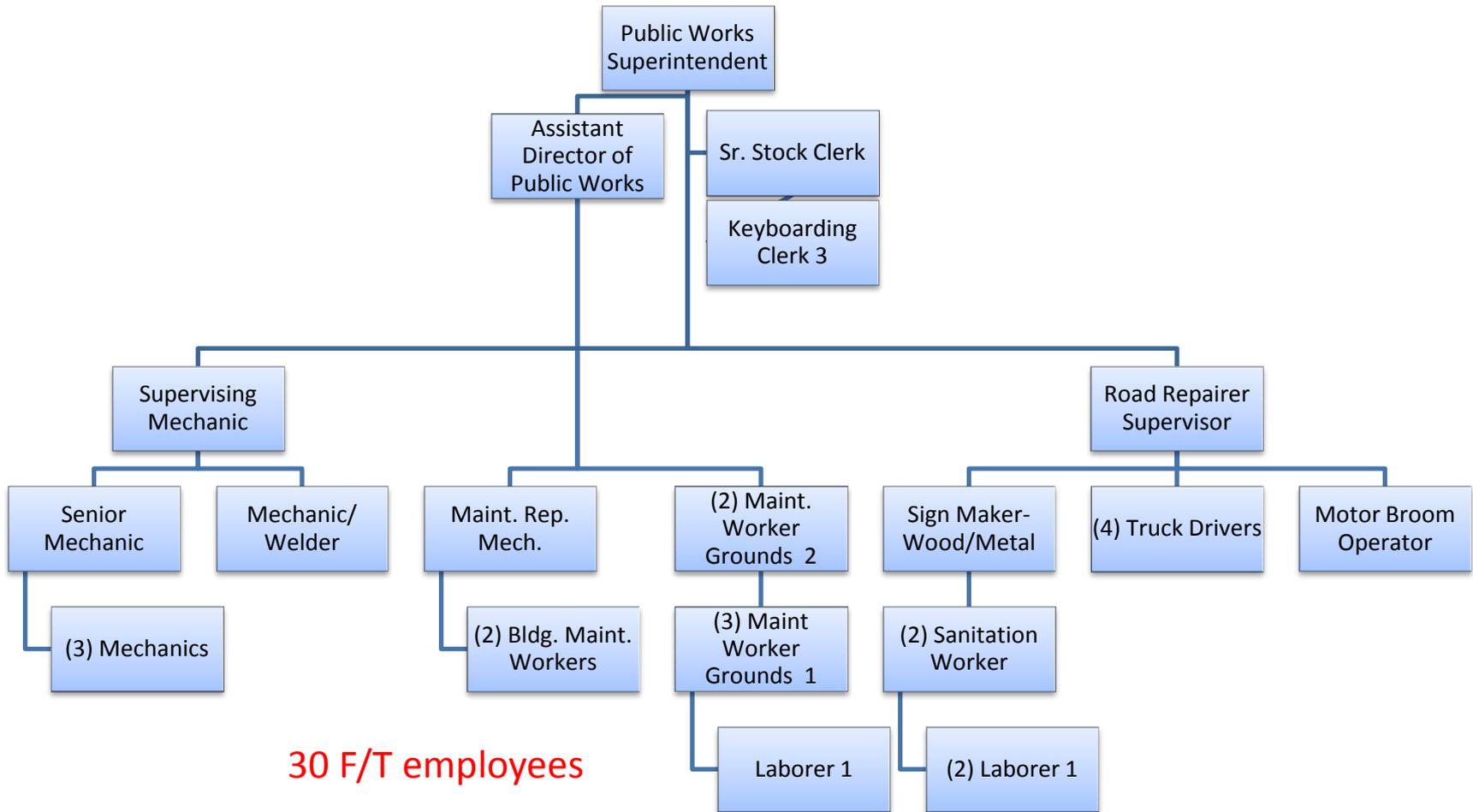
32 F/T employees

2012 PUBLIC WORKS



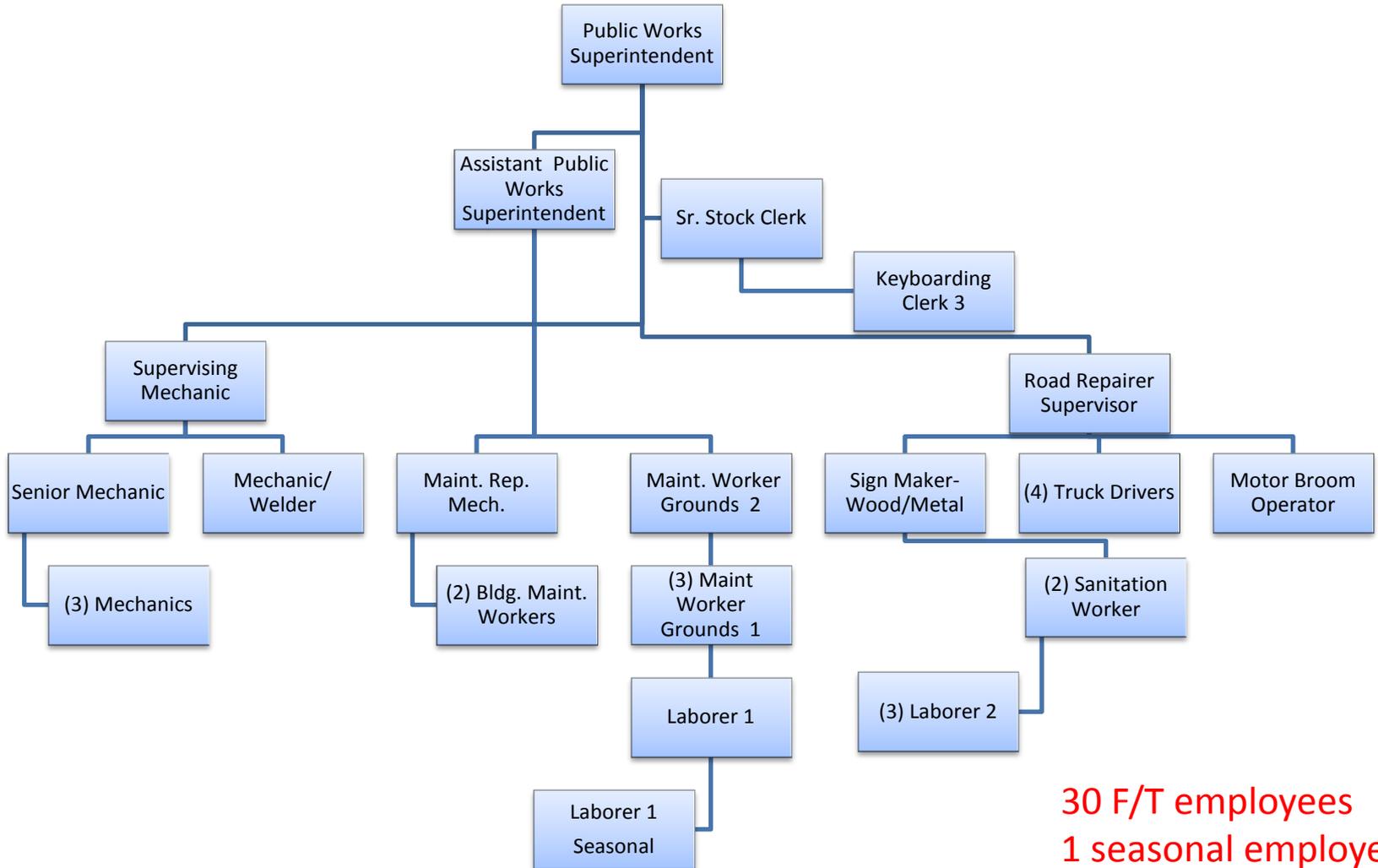
This chart reflects the elimination of the Supervisor for Recreation, 1 Motor Broom Operator and DPW Principal Clerk Typist

2013 PUBLIC WORKS



30 F/T employees

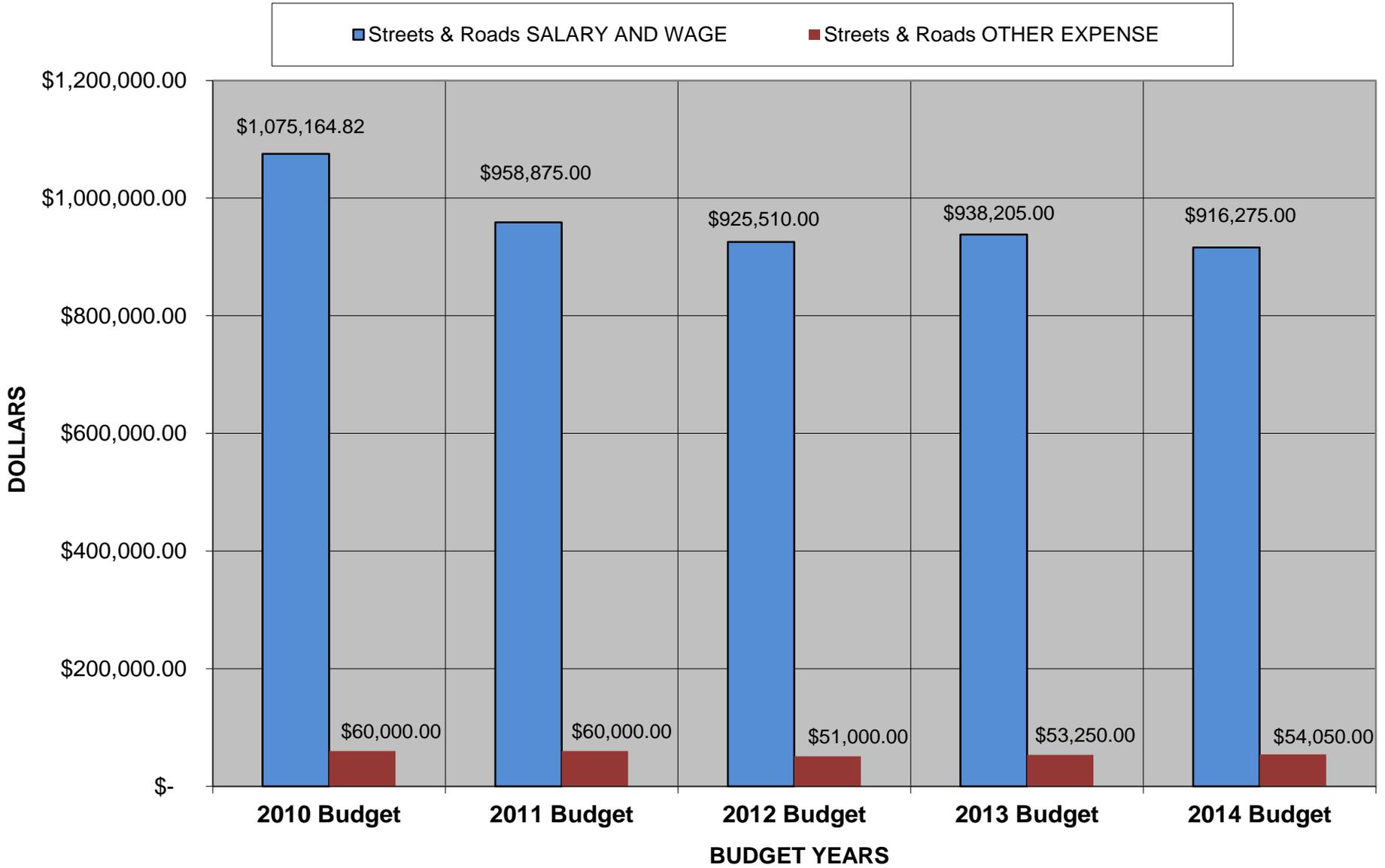
2014 PUBLIC WORKS



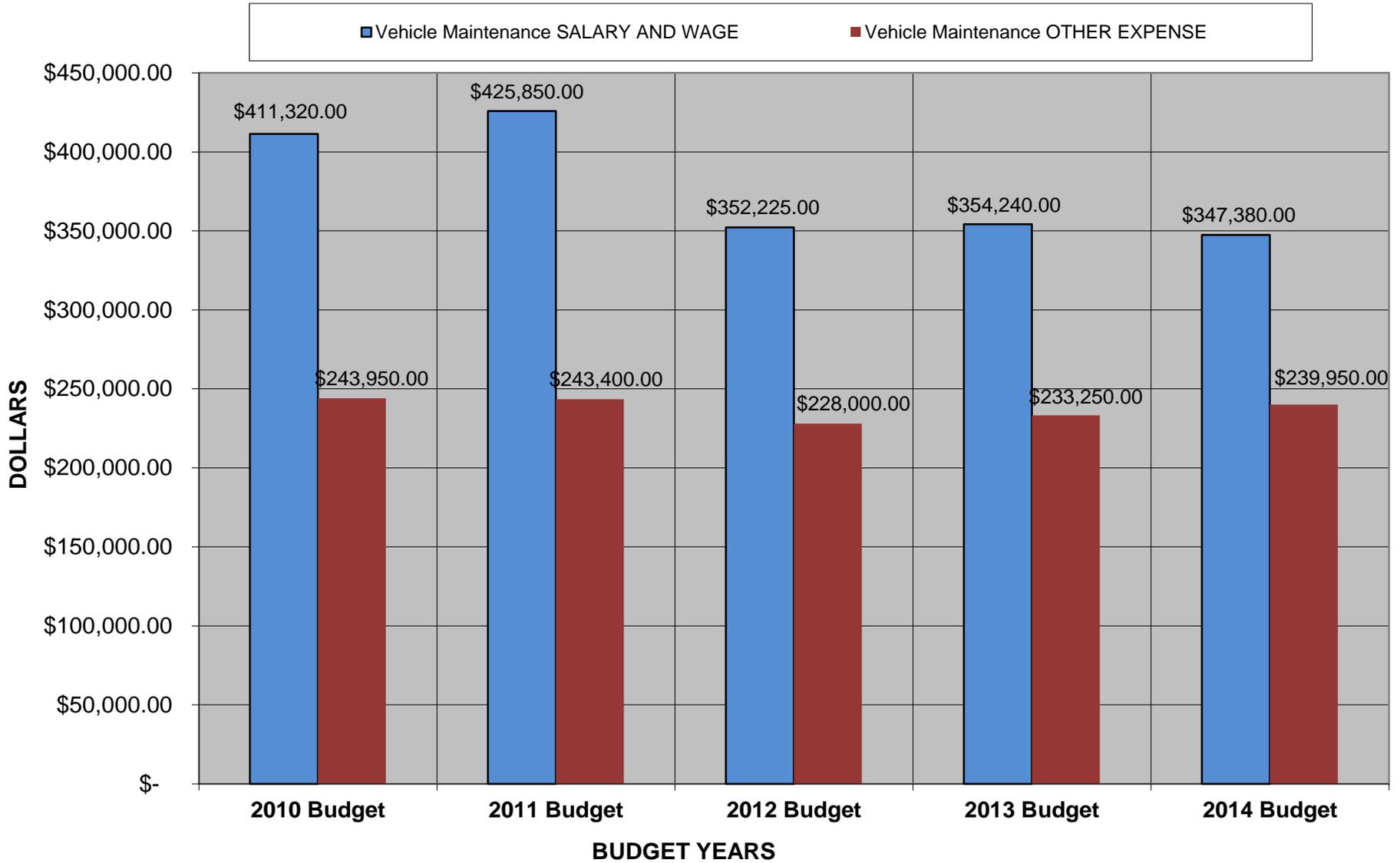
30 F/T employees
1 seasonal employee

Chart Reflects 1 less Maint. Grounds Worker 2 – addition of temp. seasonal worker – 3 Laborers 1 promoted to Laborers 2

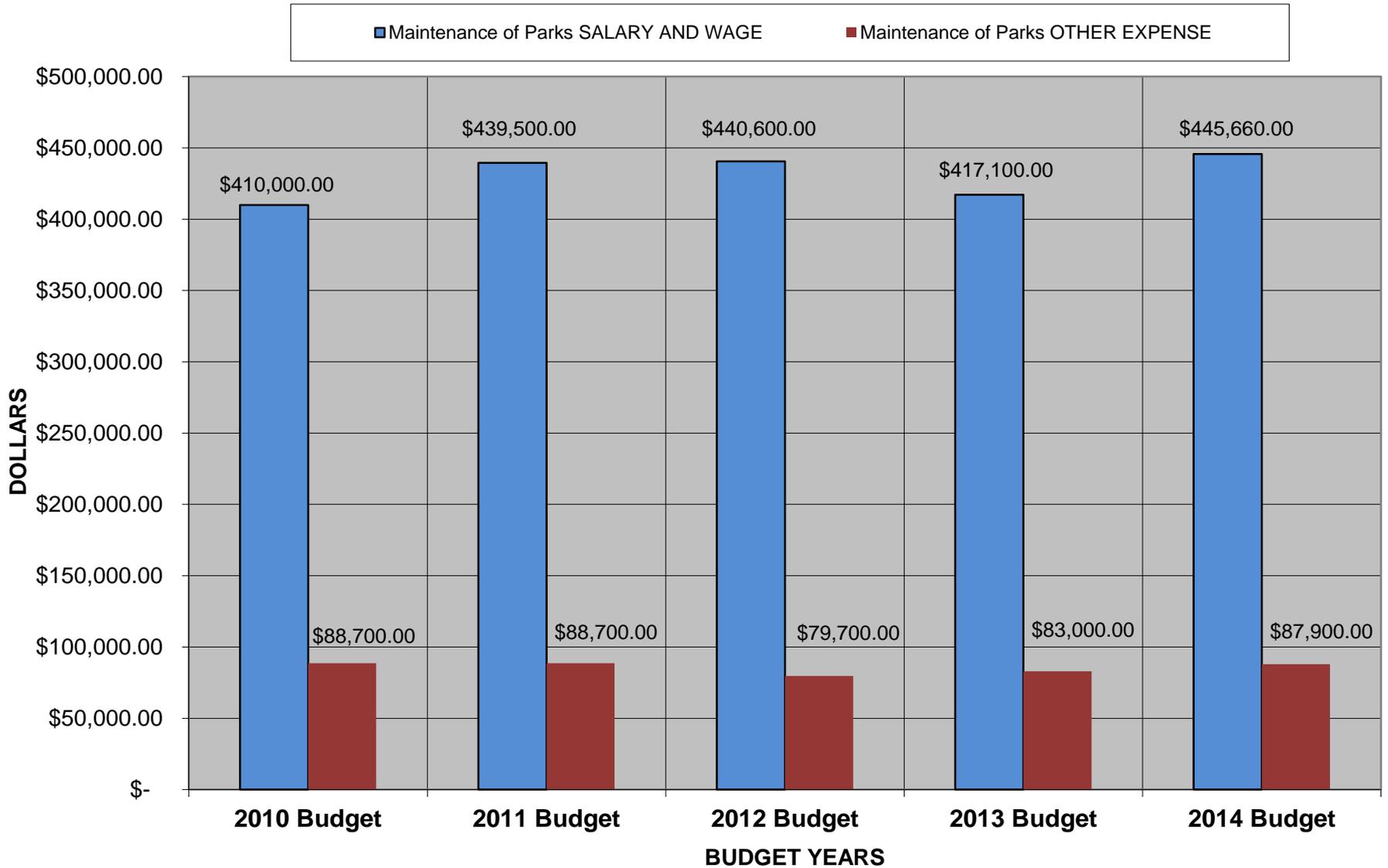
STREETS & ROADS



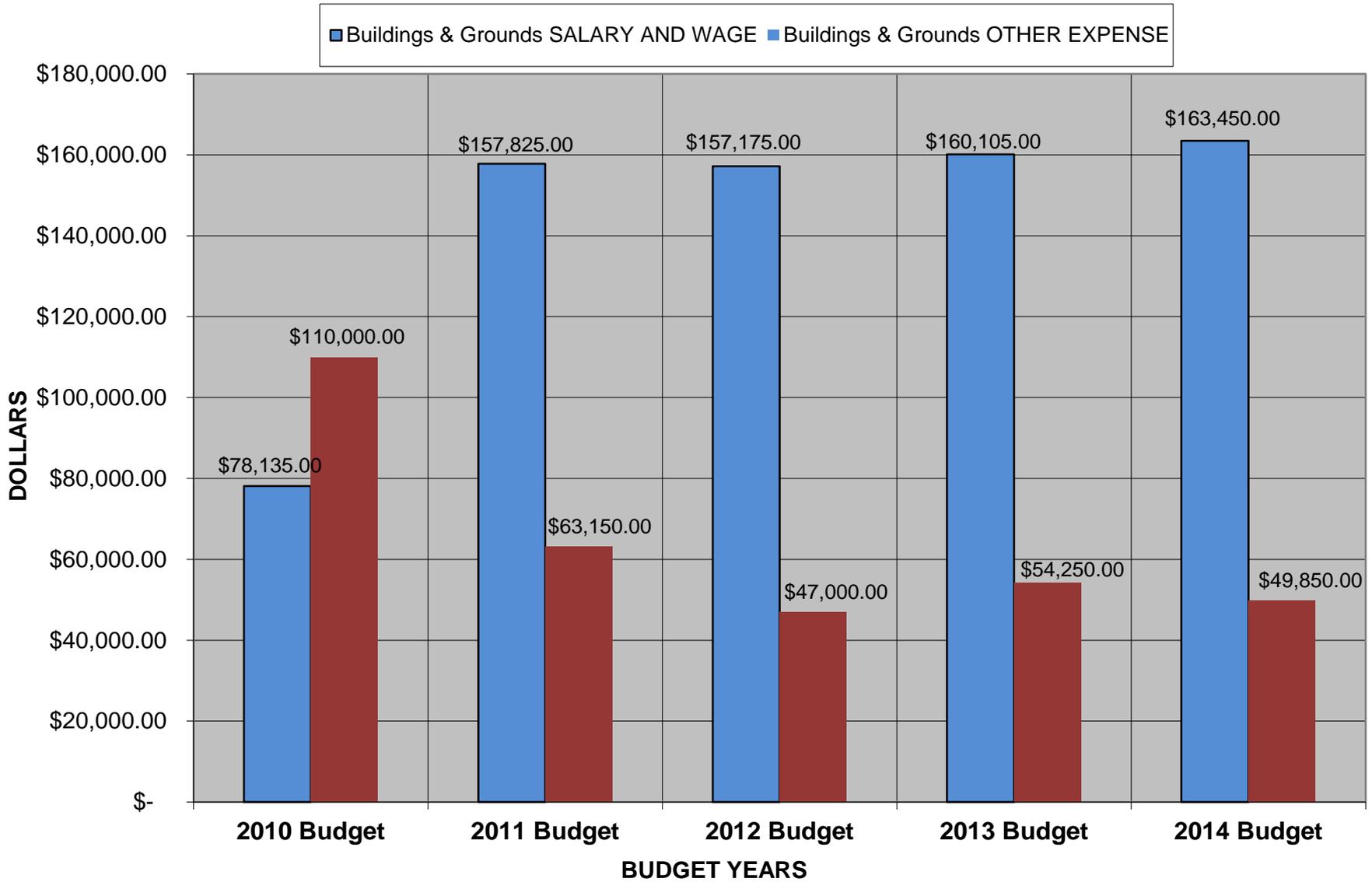
VEHICLE MAINTENANCE



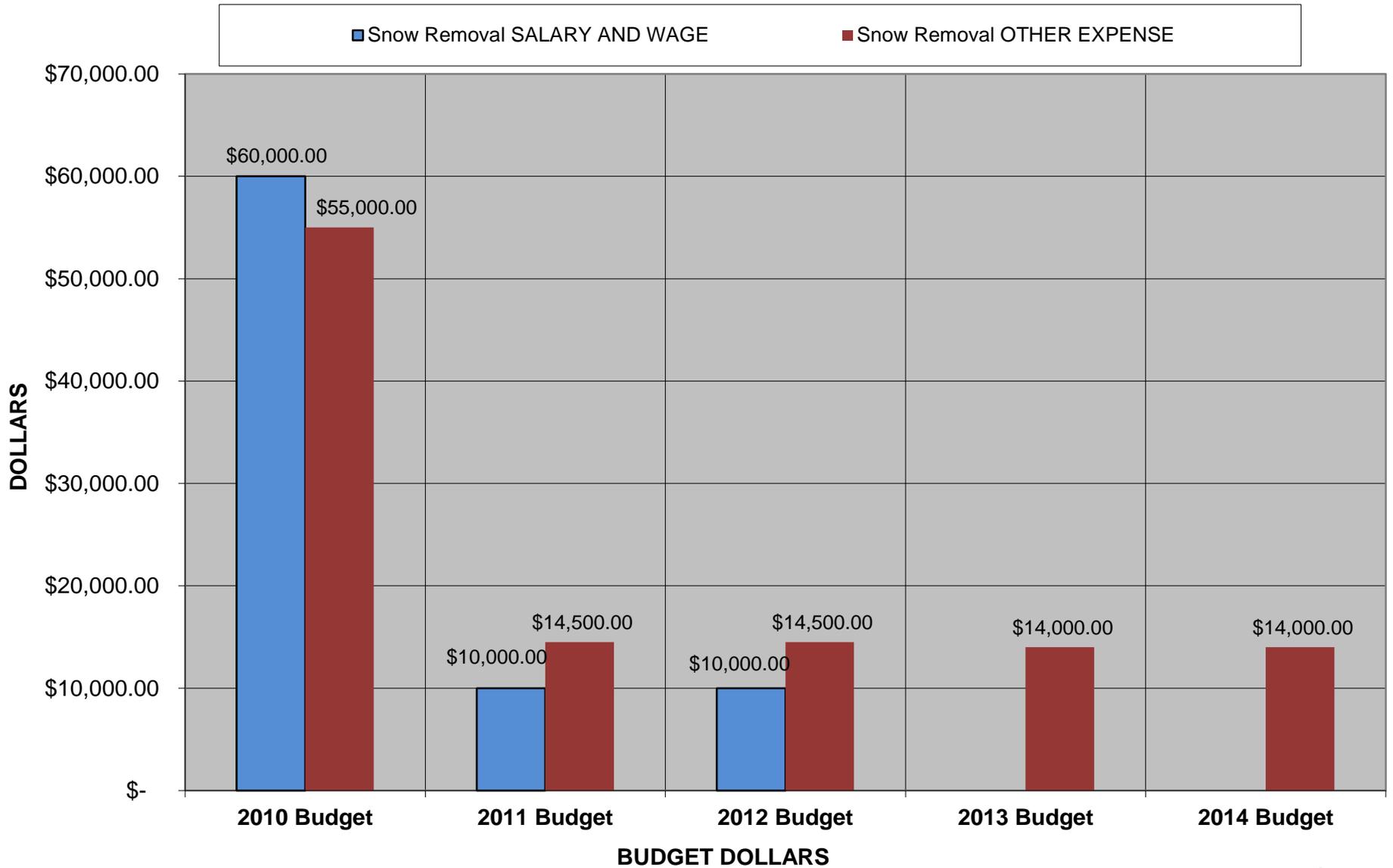
MAINTENANCE OF PARKS



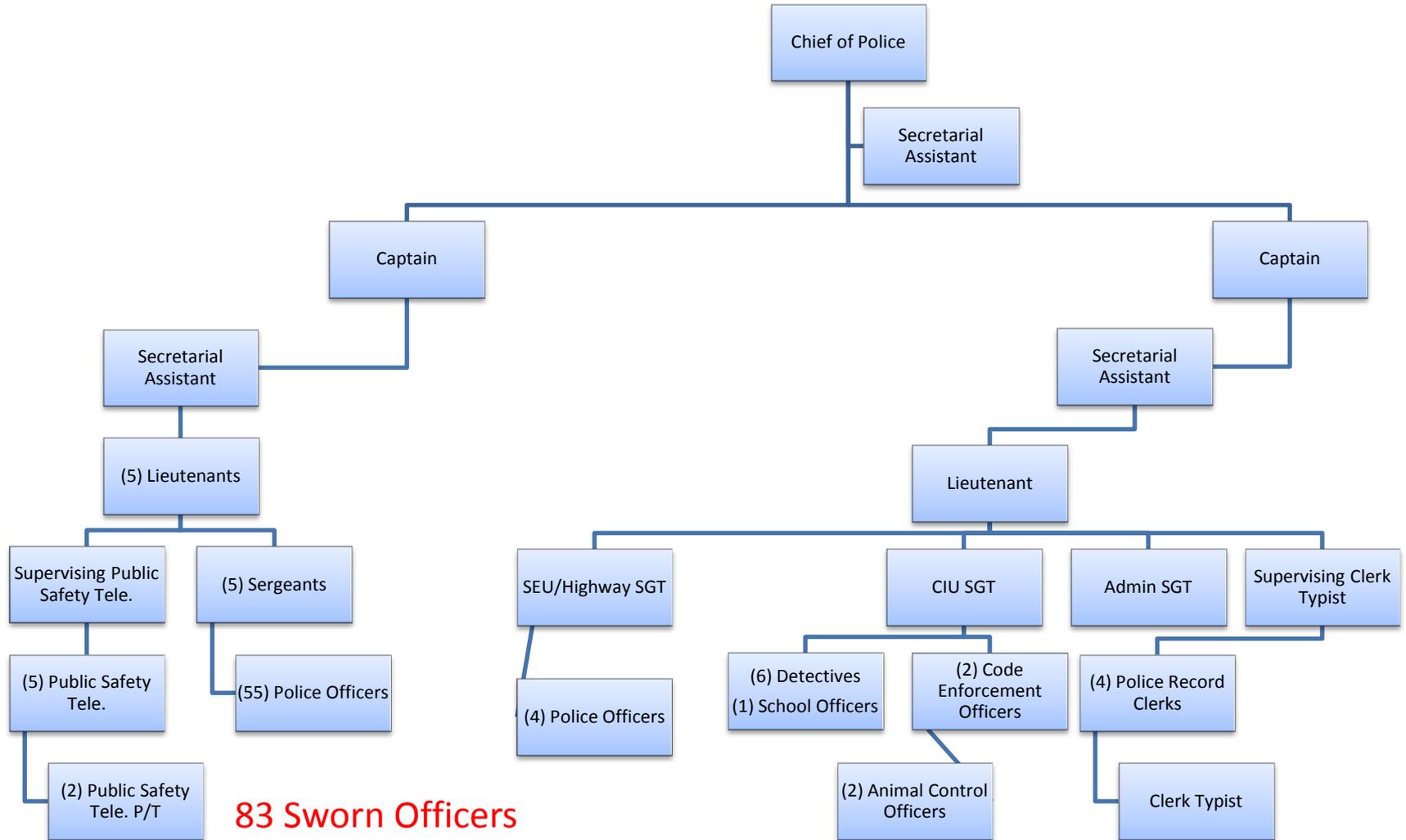
BUILDINGS & GROUNDS



SNOW REMOVAL



2010 POLICE



83 Sworn Officers
19 F/T Civilians, 6 P/T Civilians

Chart reflects the elimination of 3 Police Officers

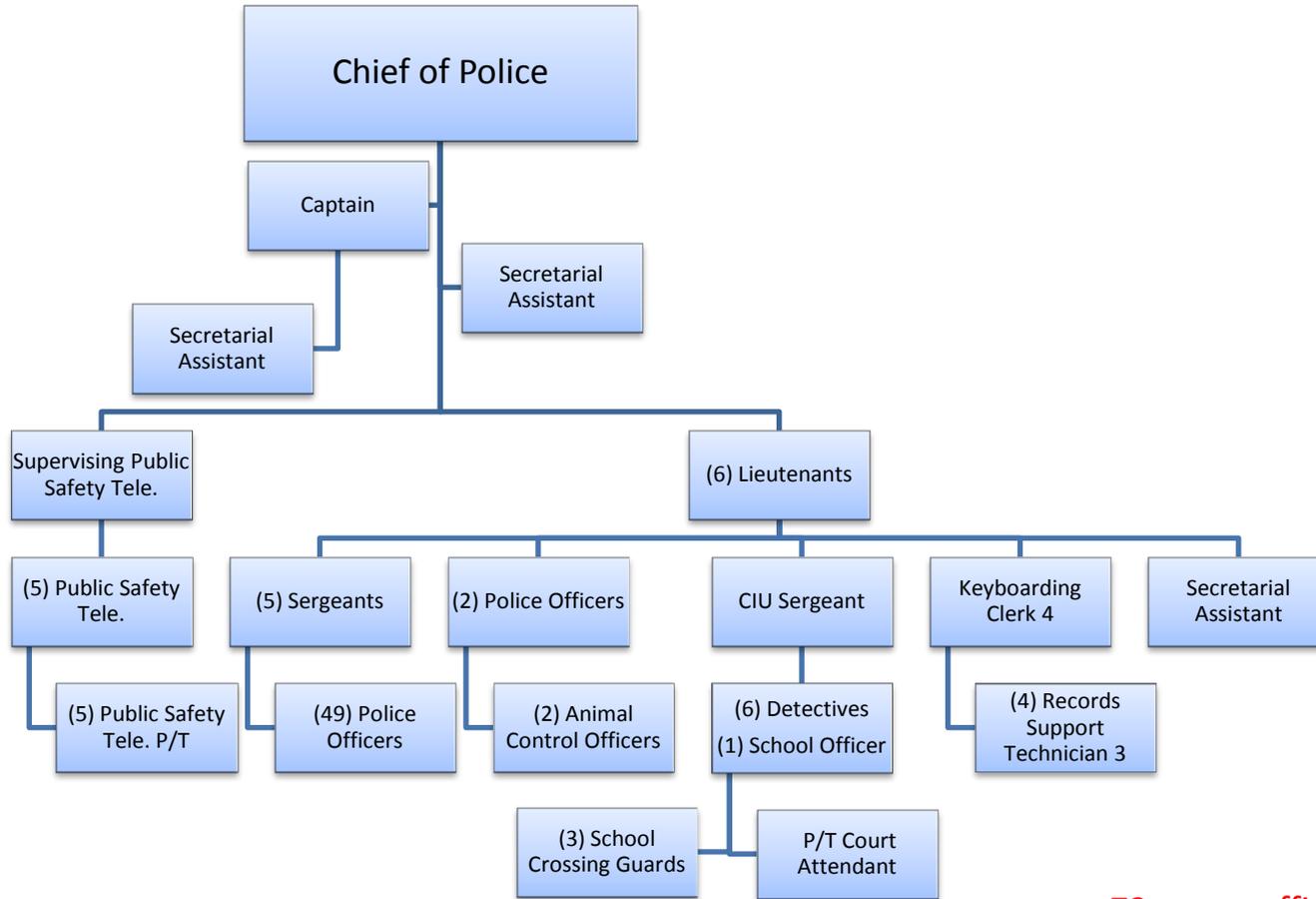
2011 POLICE



70 Sworn Officers
17 F/T Civilians, 7 P/T Civilians

The chart reflects the elimination of 1 Captain, 1 Lieutenant, 1 Sergeant, 10 Police Officers and 1 Clerk Typist

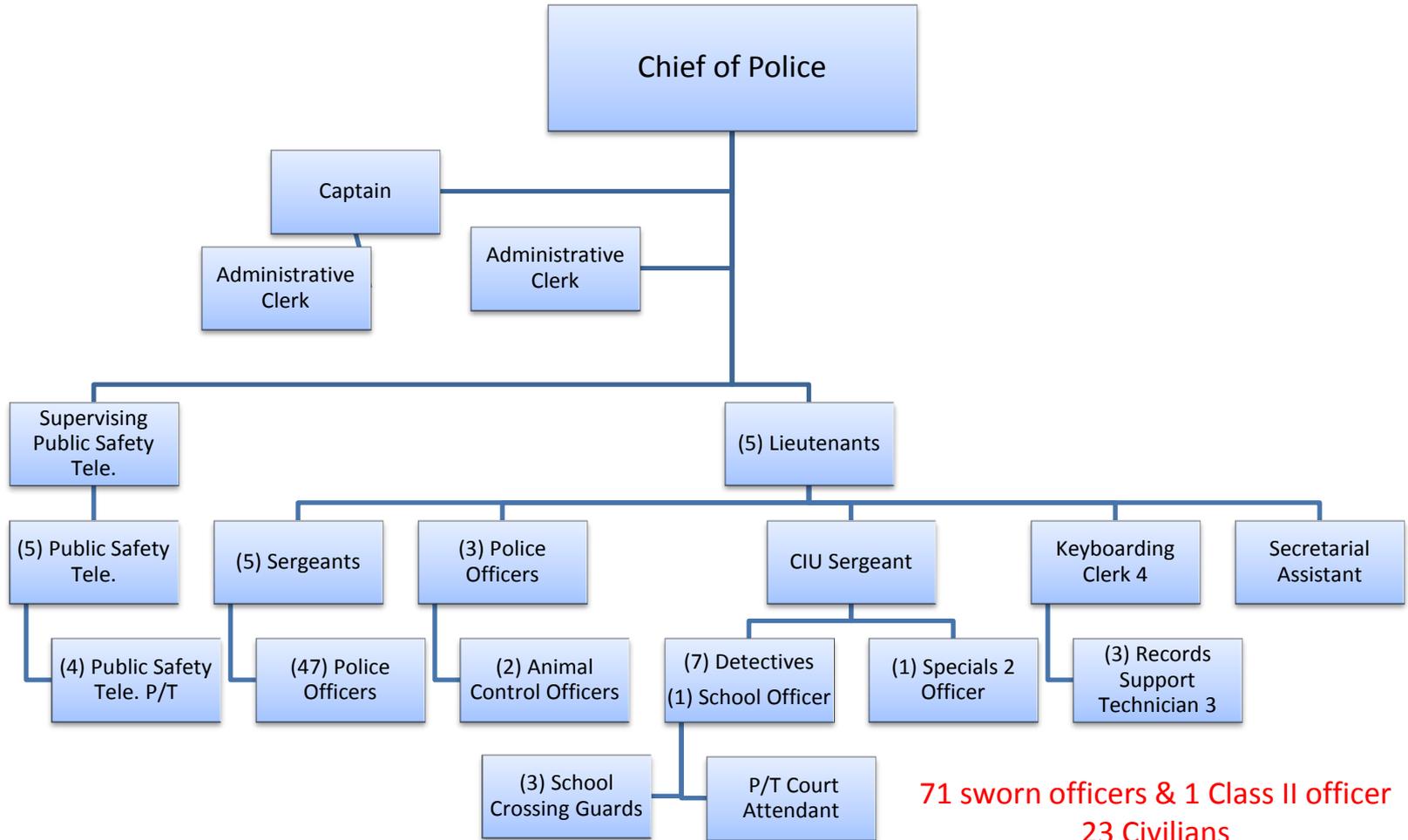
2012 POLICE



72 sworn officers
22 Civilians
(15 FT, 4 PT, 3 crossing guards)

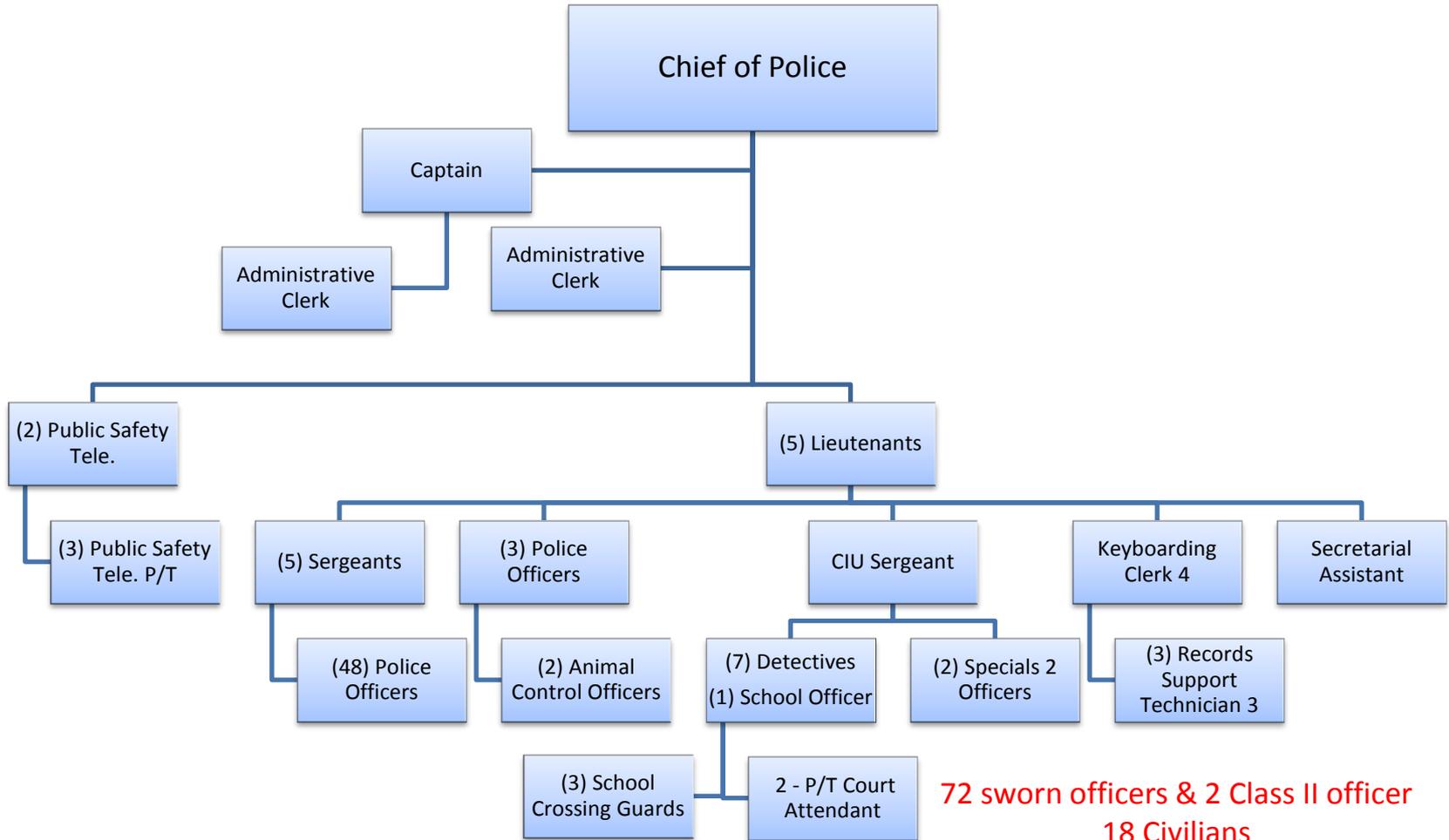
The chart reflects 3 more P/T Public Safety Comm., 1 additional Lieutenant, Code Enforcement moved to Construction, 2 more Police Officers

2013 POLICE



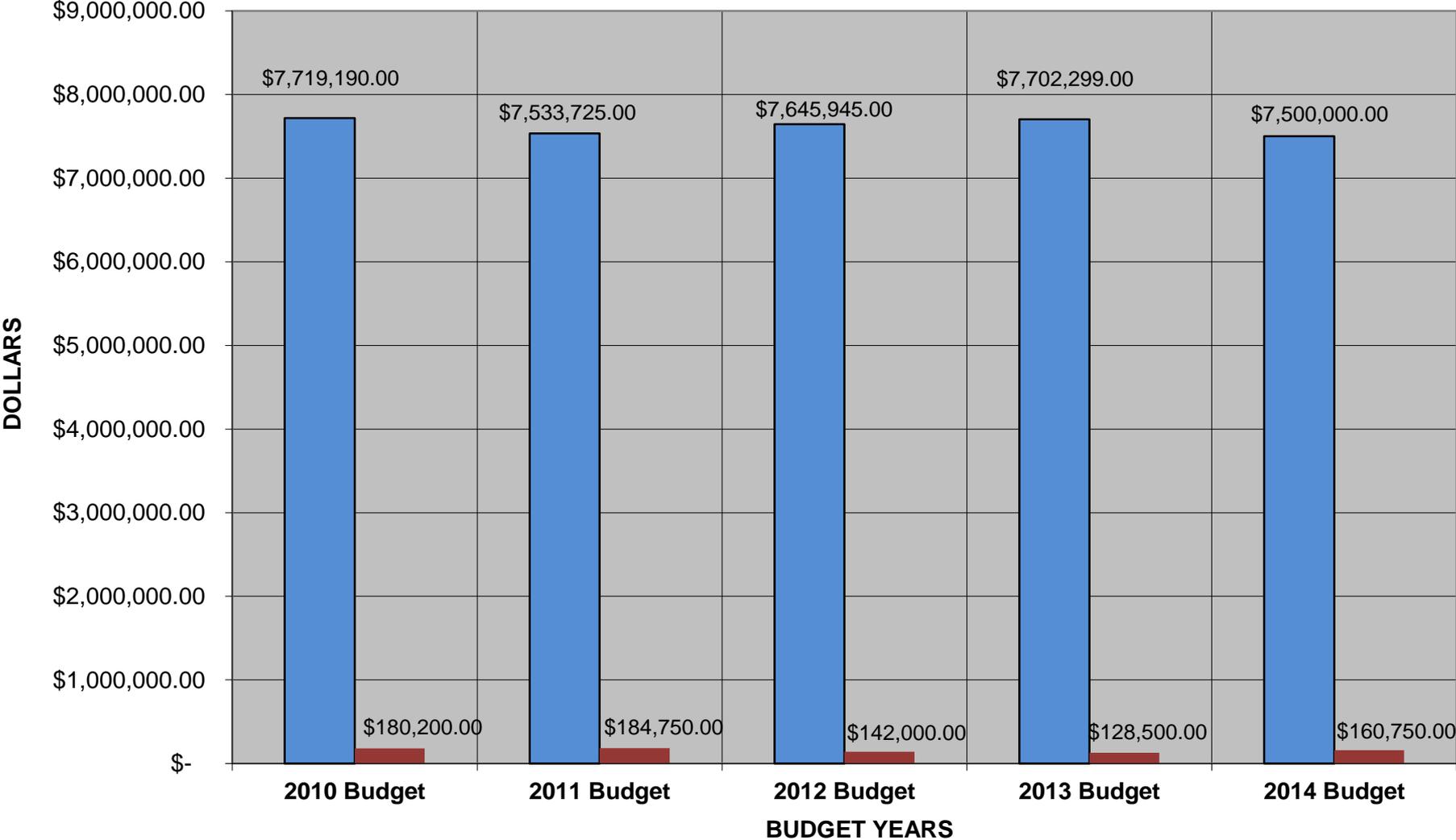
71 sworn officers & 1 Class II officer
23 Civilians
(15 FT, 5 PT, 3 crossing guards)

2014 POLICE



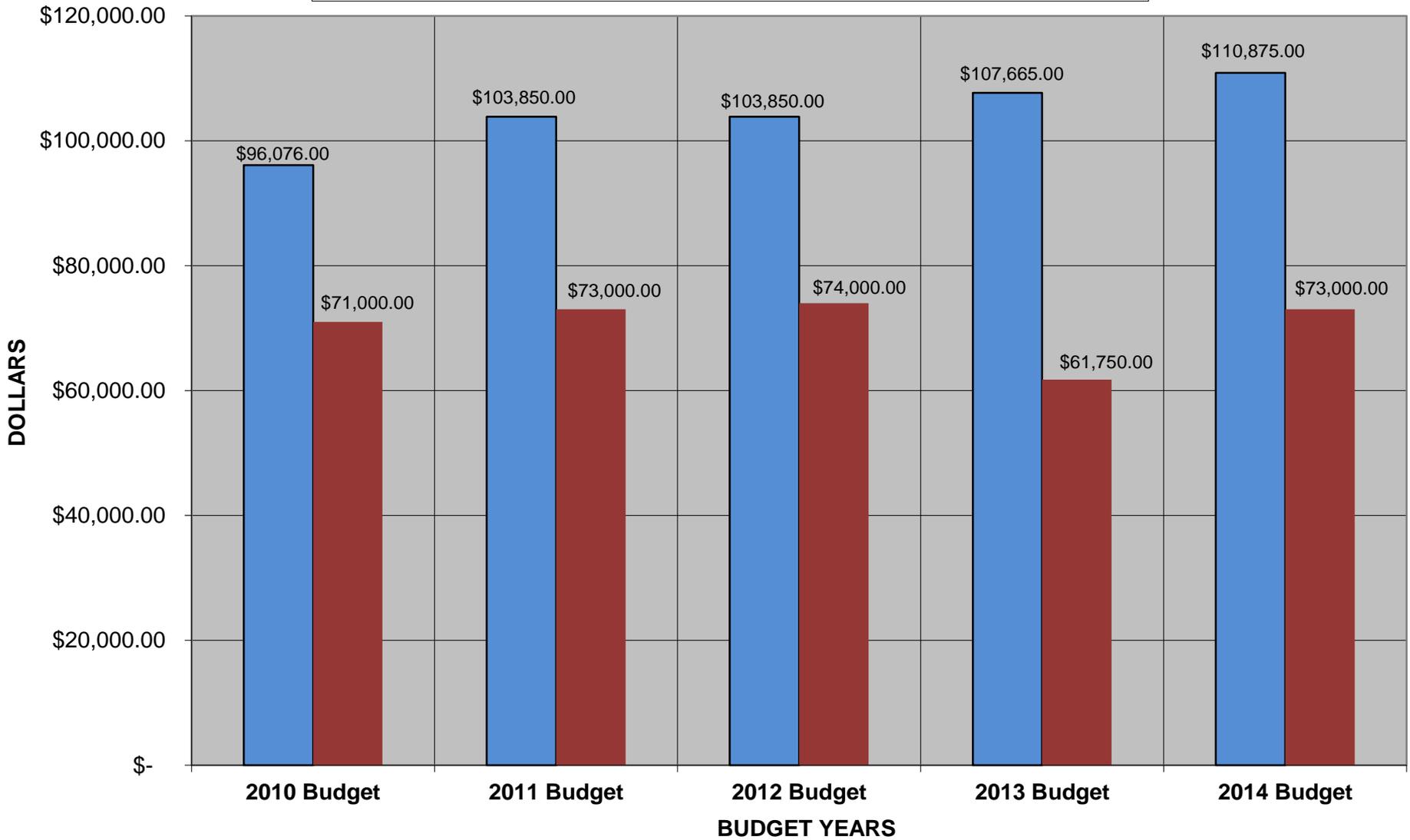
72 sworn officers & 2 Class II officer
18 Civilians
(11 FT, 4 PT, 3 crossing guards)

POLICE

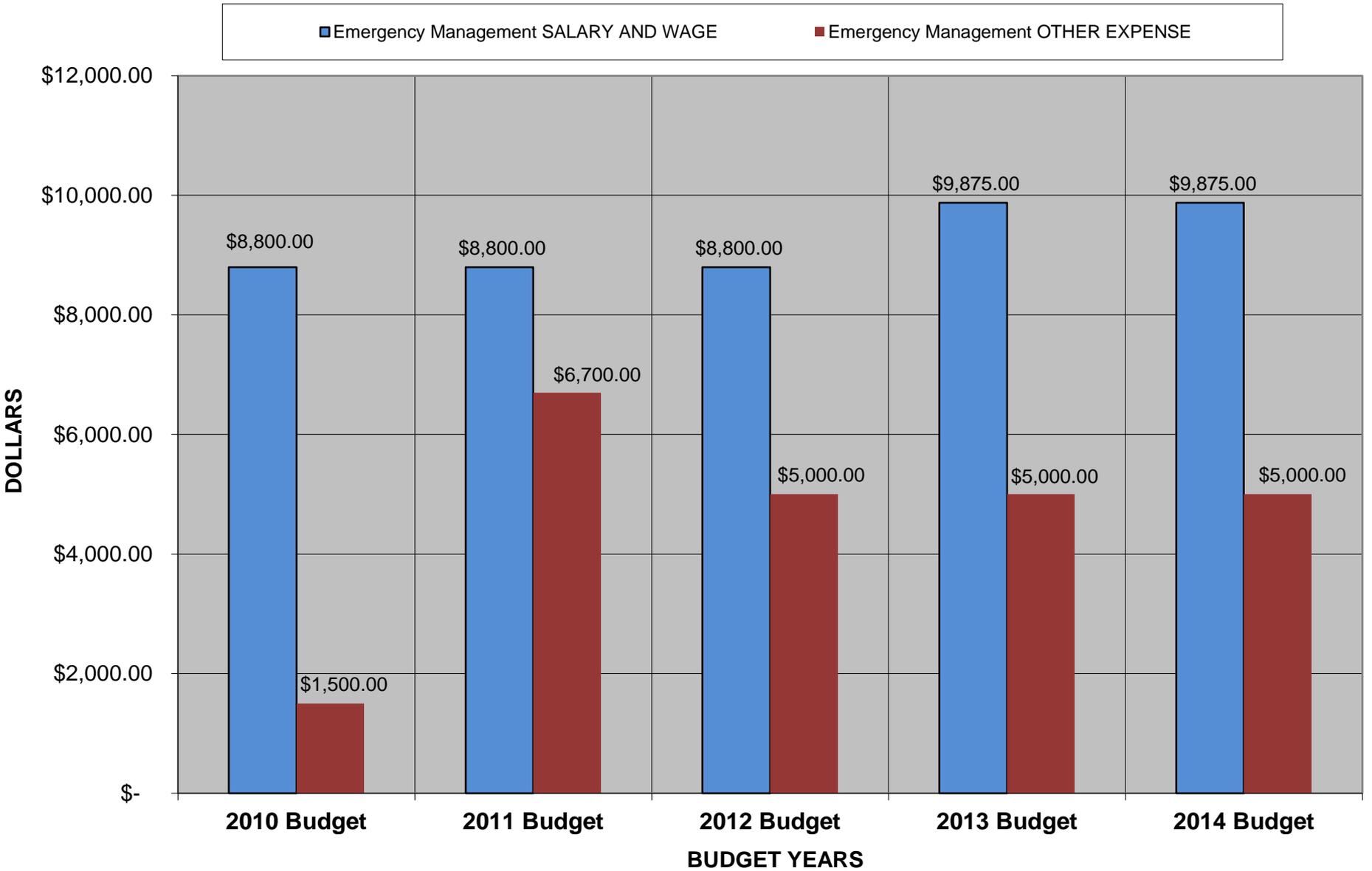


ANIMAL CONTROL

■ Animal Control SALARY AND WAGE ■ Animal Control OTHER EXPENSE



EMERGENCY MANAGEMENT



SUMMARY OF CHANGES IN PERSONNEL BY DEPARTMENT

	2010	2011	2012	2013	2014
Administration	4	4	5	5	8 FT/ 3 PT
Assessing	4	3	3	3 FT/ 1 PT	3 FT/ 1 PT
Clerk's Office	7	5	5	5	4 FT/1 PT
Court Office	6	6	6	5 FT/1 PT	5 FT/ 1 PT
Construction Office	10	6	8	5 FT/3 PT	2 FT/ 6 PT
Health	1	1	1	1	1
Public Works	35	32	31	30	30 FT/ 1 TEMP
Police Department*	108	94	94	95	92
Planning and Zoning	2	2	2	2	2
Treasury	7	5	3	3	3
Tax Collection	6	6	5	6	6
Water and Sewer	15	12	11	11	11
Totals	205	176	174	171 FT/5 PT	167 FT/ 12 PT

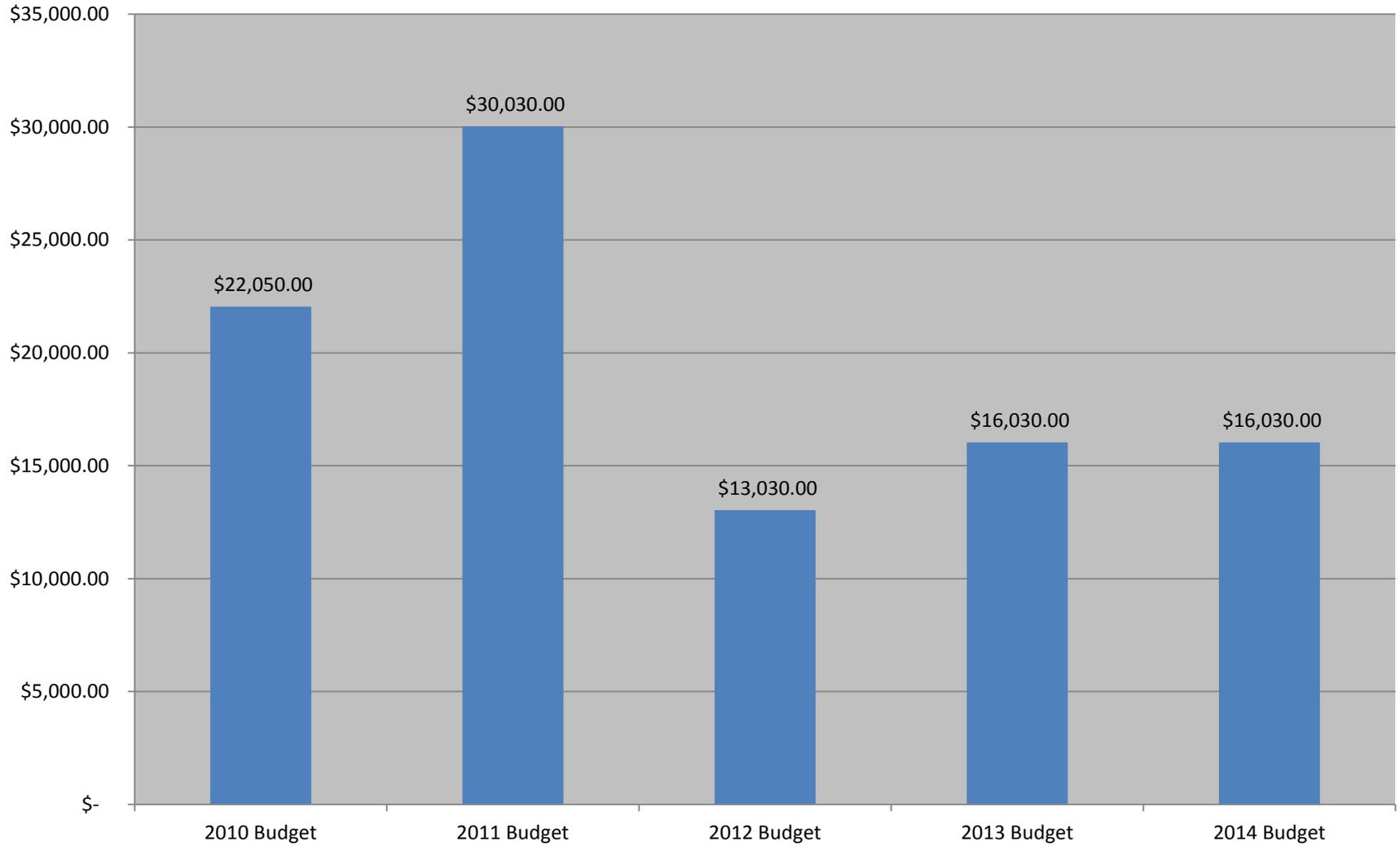
*Police Officers	83	70	72	71 & 1 SP2	72 & 2 SP2
*Non-police	19	17	15	15	11
*Part time	6	7	7	8	7

MISCELLANEOUS OPERATING EXPENSES

- Audit Operating Expenses – was \$45,000 each year from 2009-2011. 2012 the Budget is \$52,000. 2013 the budget raised to \$60,000 - 2014 the budget is \$67,000 to provide for continuing disclosure reporting on debt service.
- Contributions to Ambulance Squad - \$35,000 for 2009, no contributions since
- Liquidation of TTL – was \$2,800 for 2008 & is now \$300
- Tax Map Revisions – Consistently stayed at \$3,500
- Zoning Ordinance Revision – Consistently stayed at \$1,000
- Economic Development/Environmental Commission/
Human Relations- was \$3,500 in 2009, was \$500 for 2010-2012. 2013 was \$5,500. Now for 2014 \$49,000

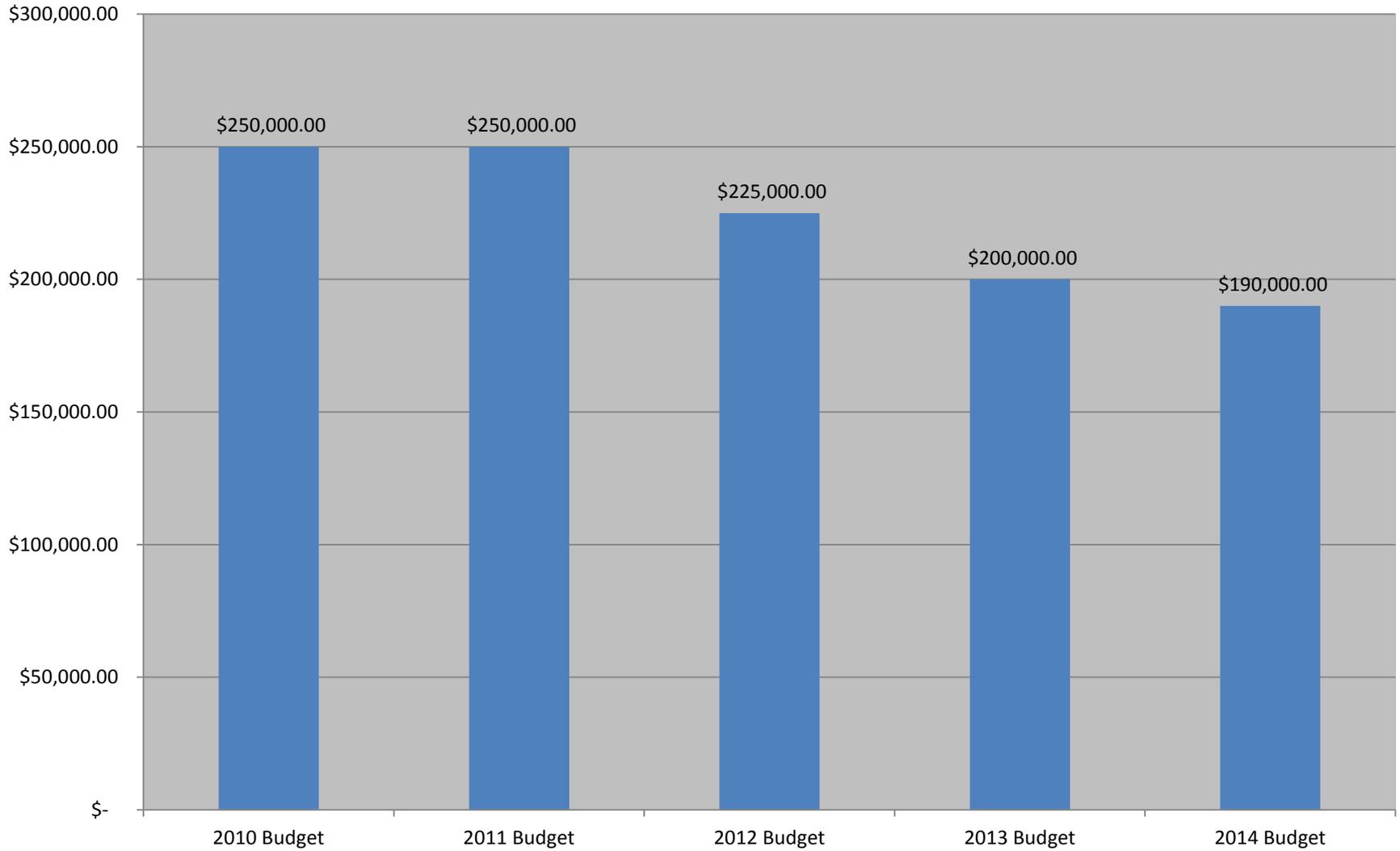
Elections

■ Elections



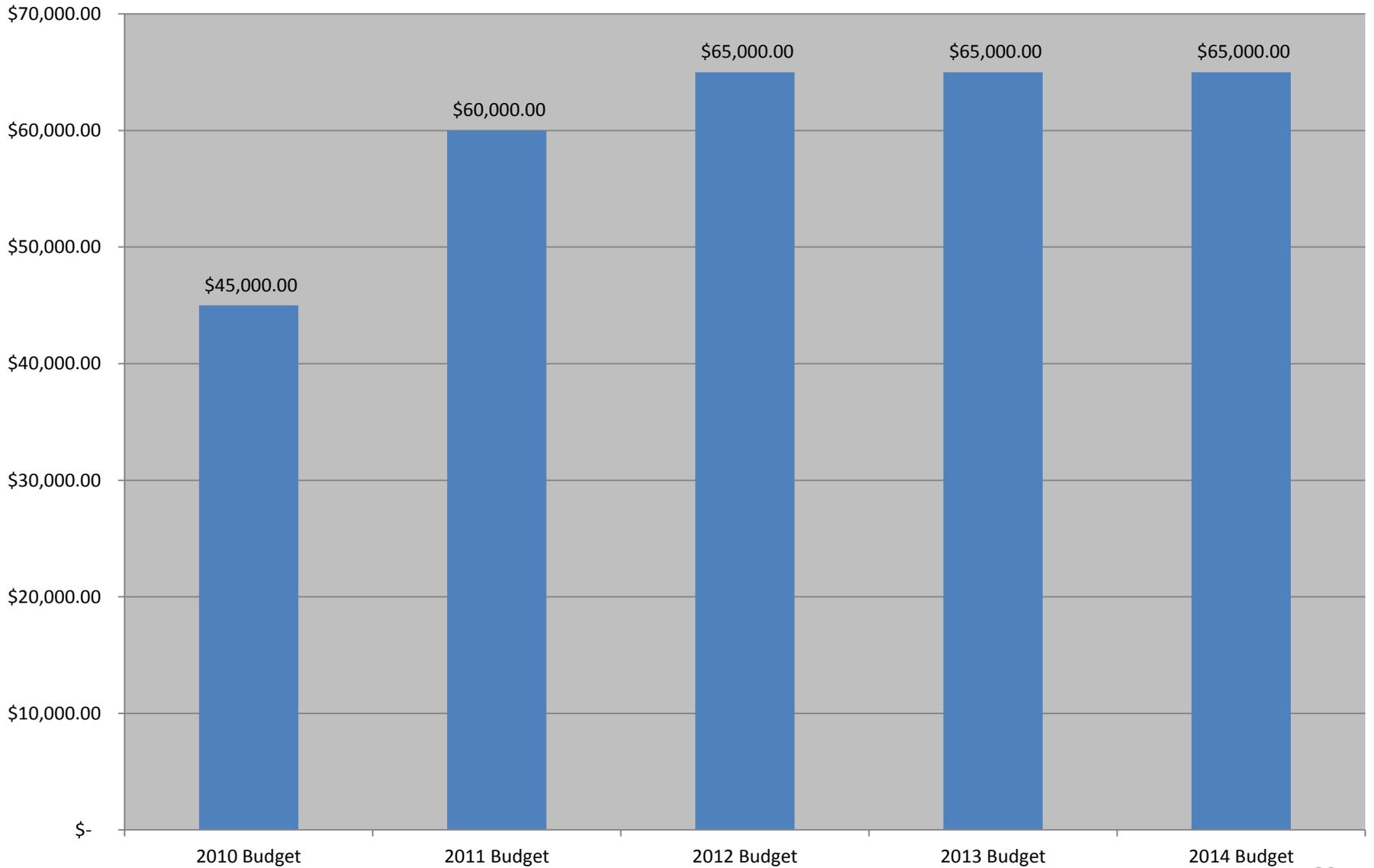
Legal

■ Legal

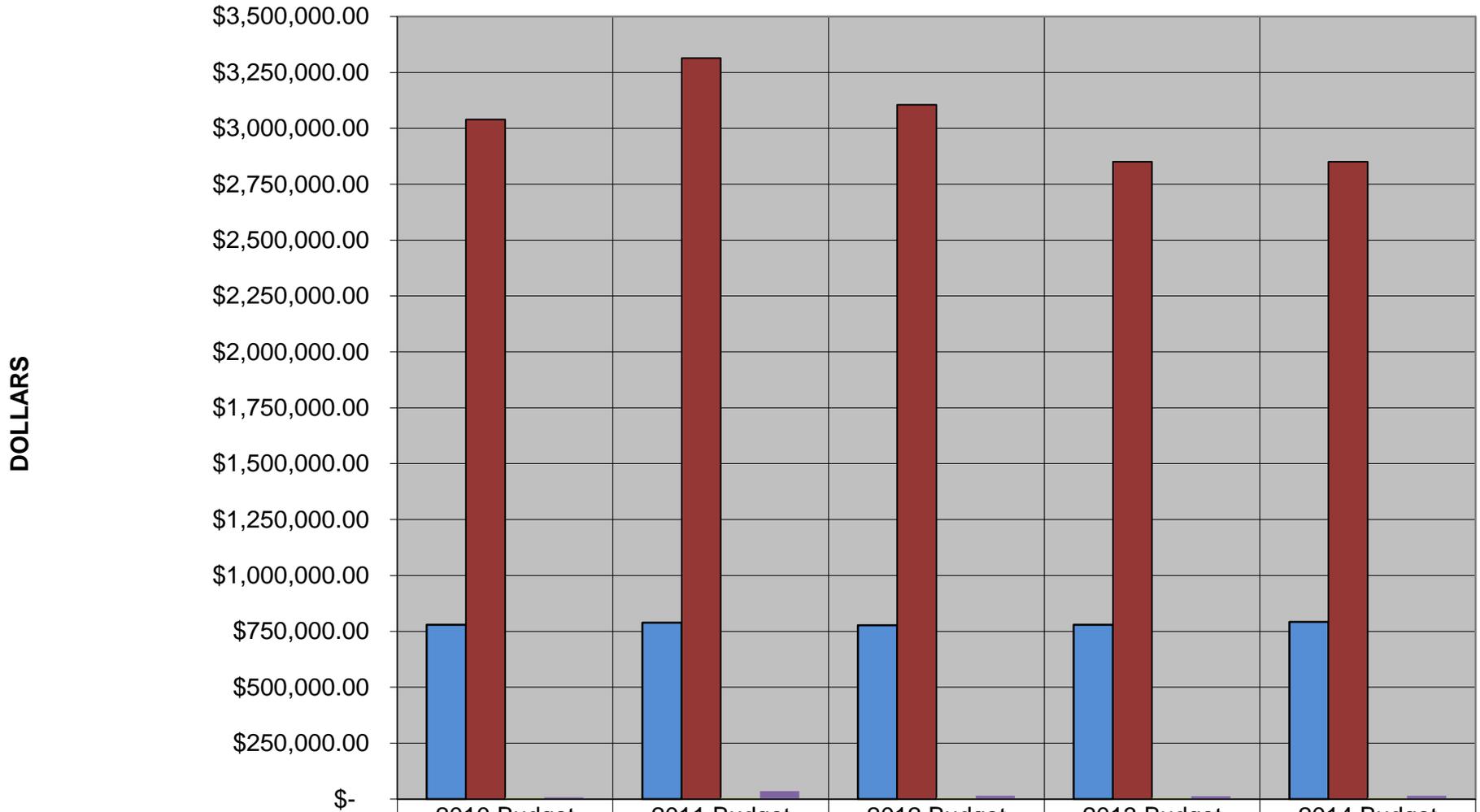


Engineering

■ Engineering

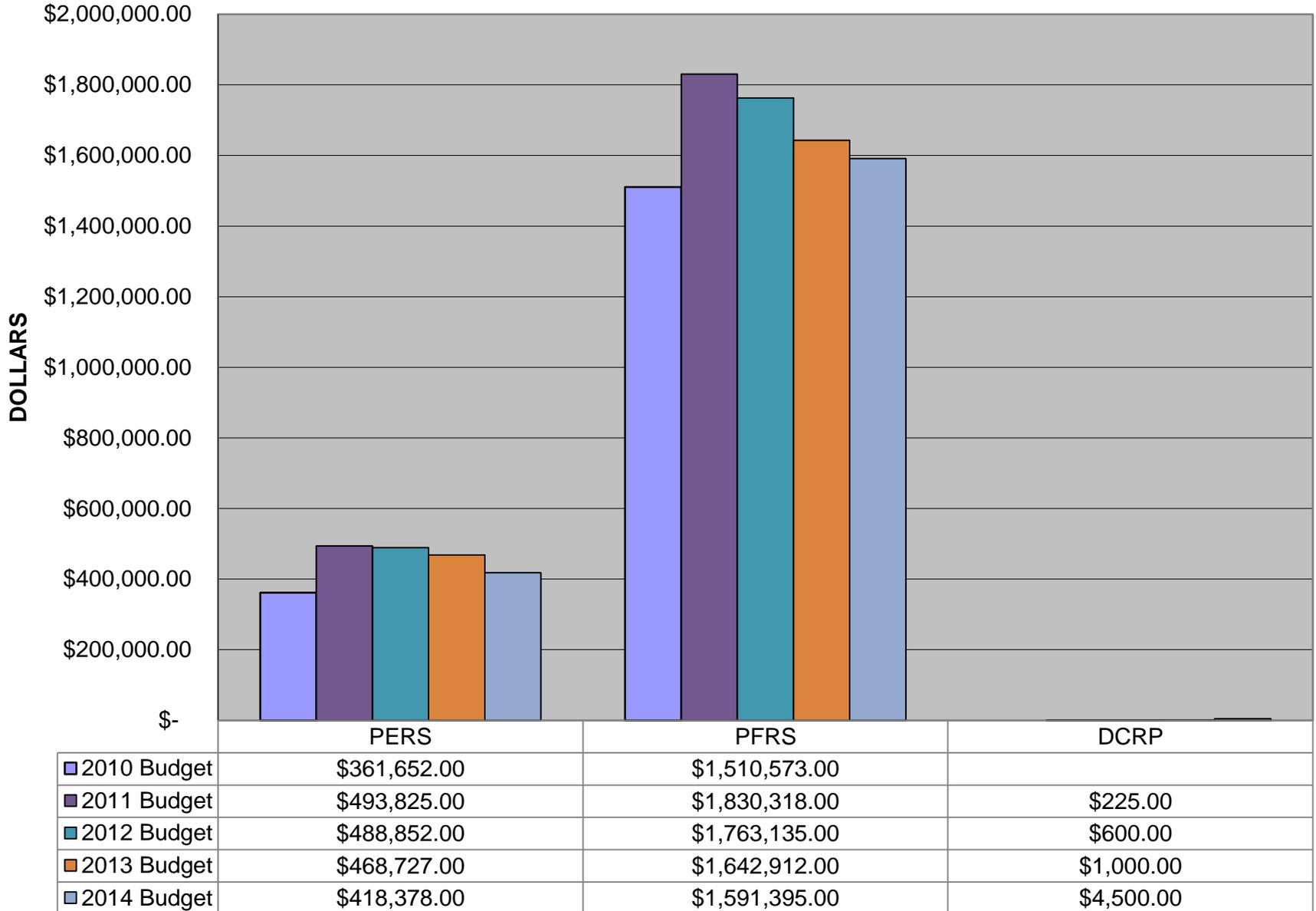


INSURANCE PREMIUMS

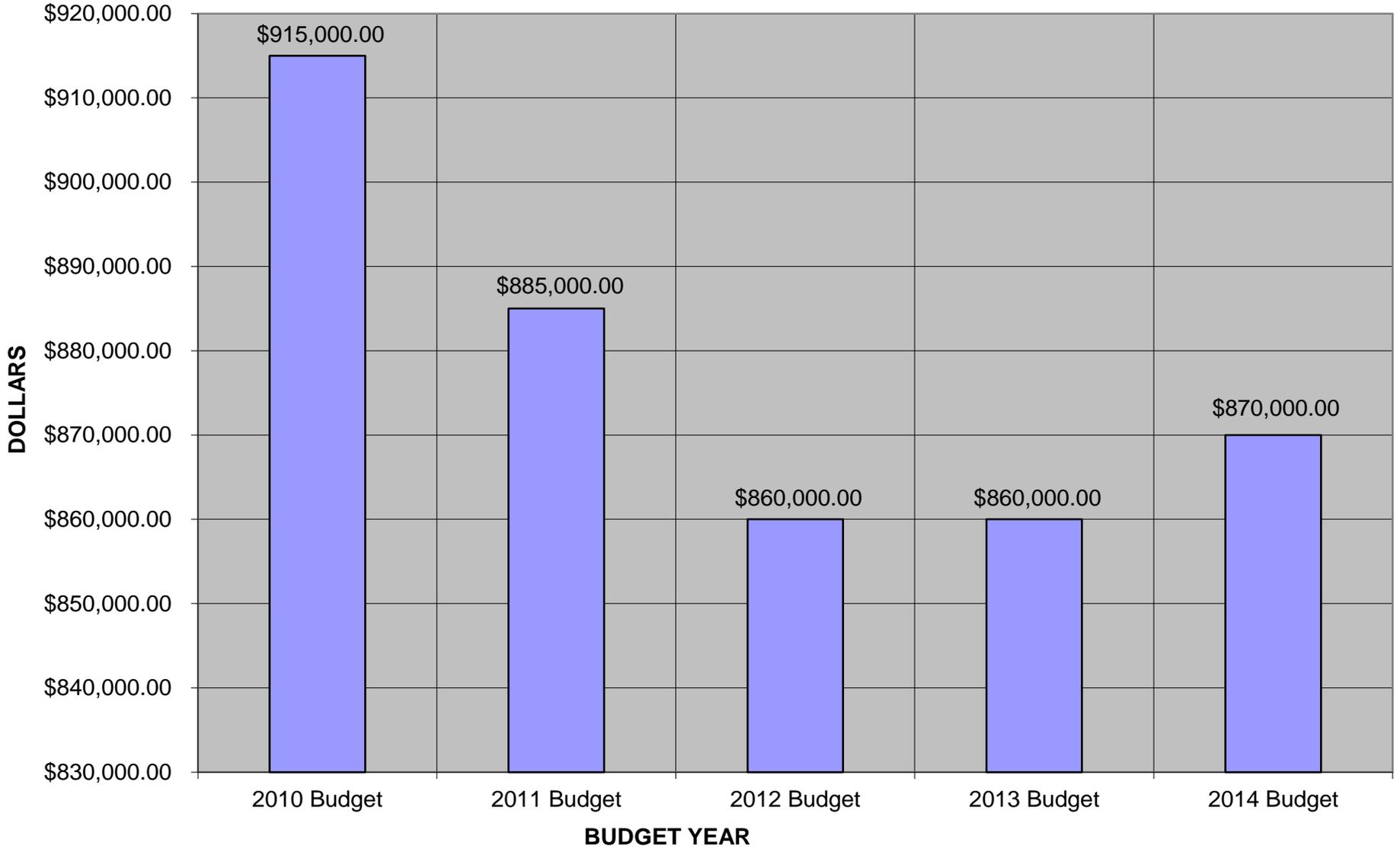


	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget
Insurance Joint Insurance Fund	\$779,305.00	\$788,760.00	\$777,162.00	\$778,940.00	\$792,000.00
Insurance Group Health	\$3,040,000.00	\$3,314,500.00	\$3,105,000.00	\$2,850,000.00	\$2,850,000.00
Insurance Other Insurance	\$5,700.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Insurance Unemployment	\$8,000.00	\$35,000.00	\$15,000.00	\$12,000.00	\$15,000.00

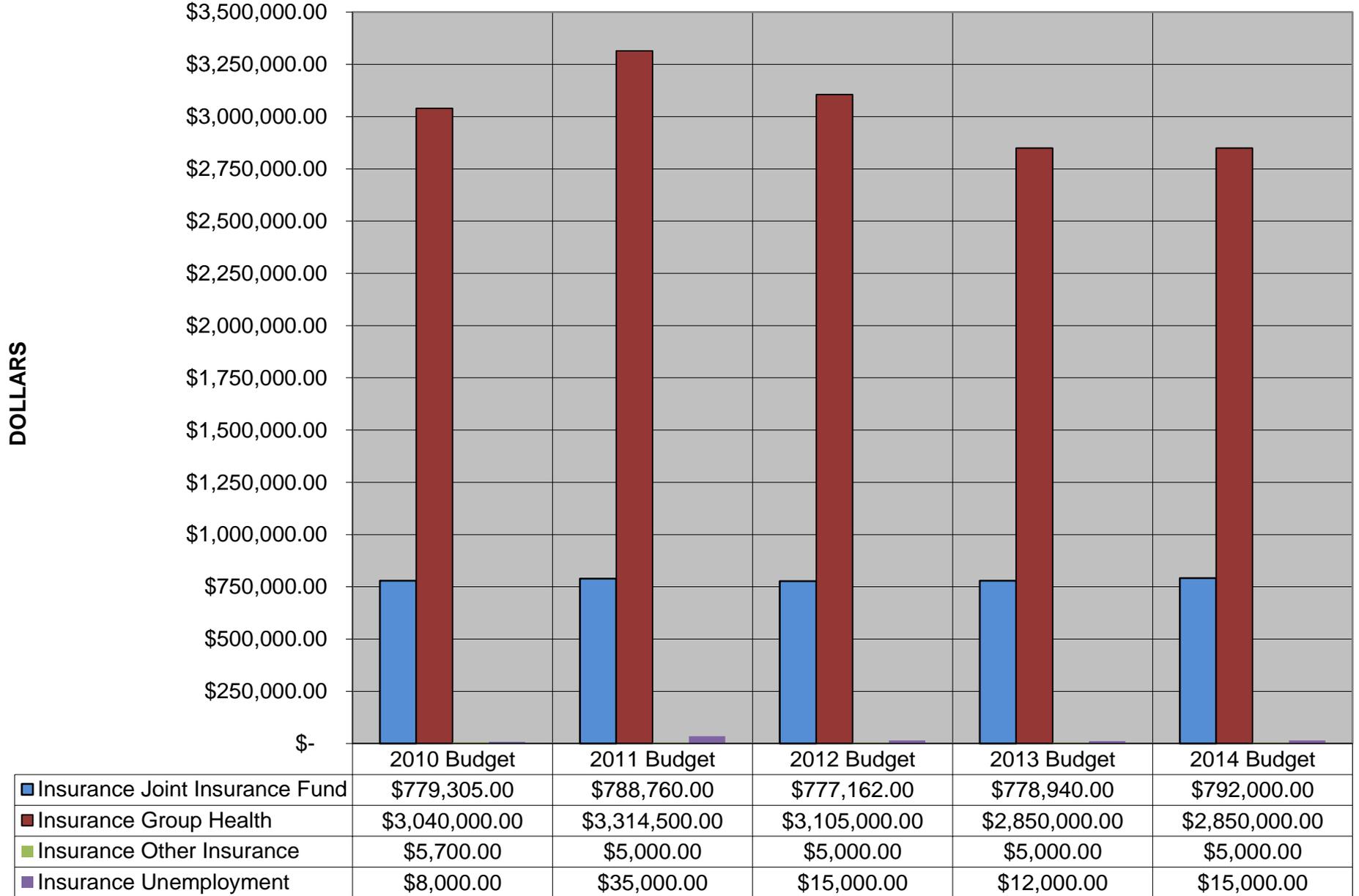
PENSION AMOUNTS



SOCIAL SECURITY

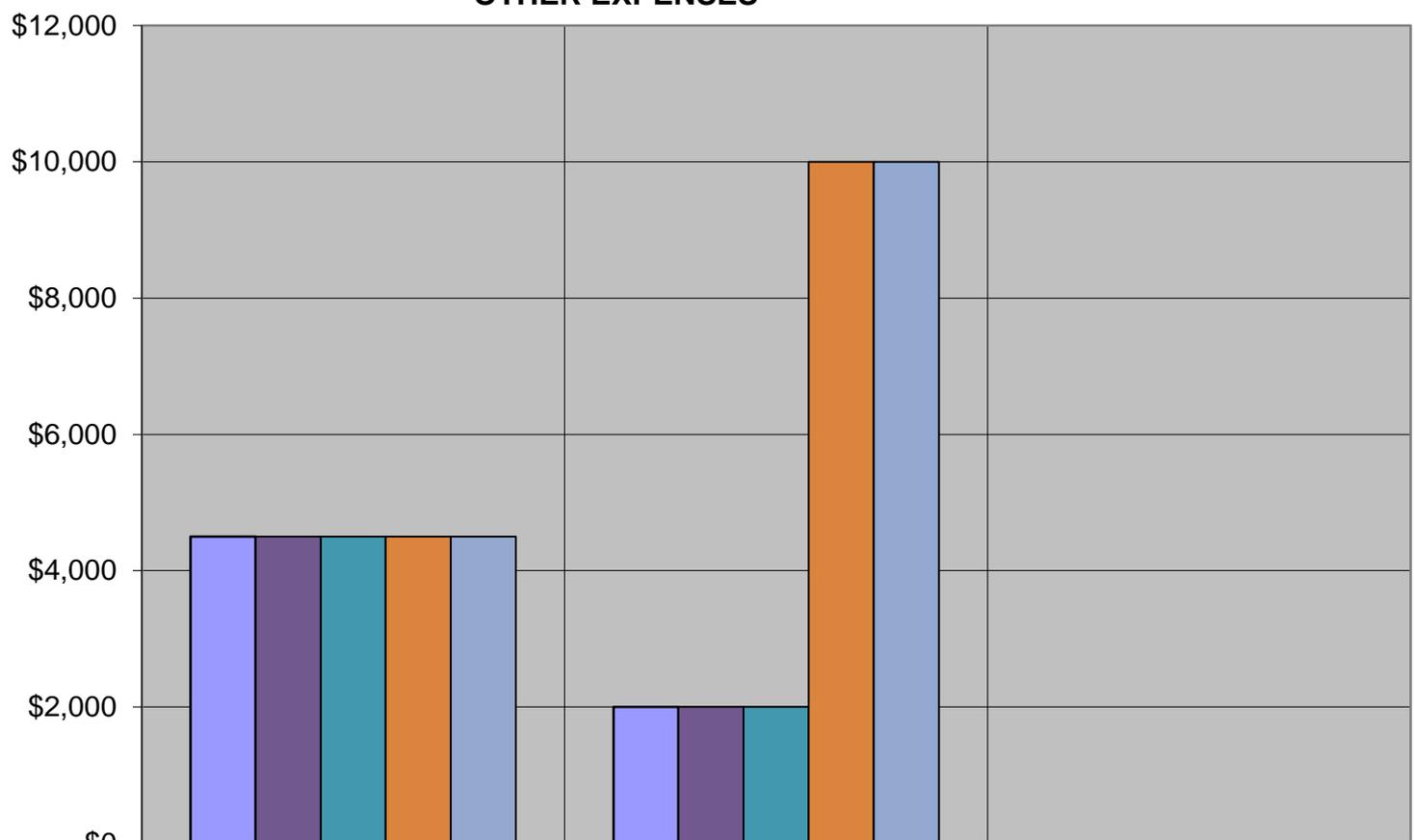


INSURANCE PREMIUMS



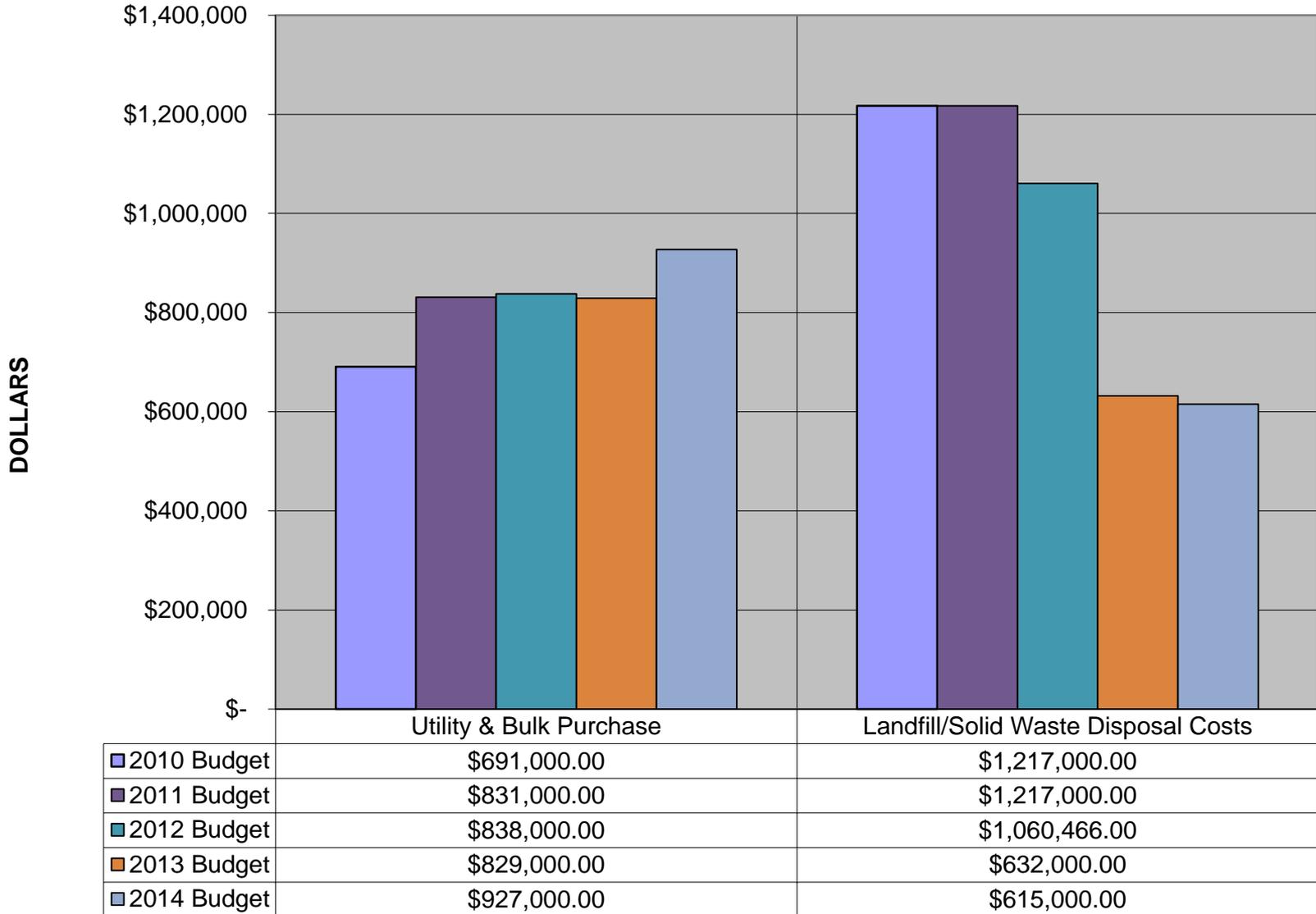
OTHER EXPENSES

DOLLARS

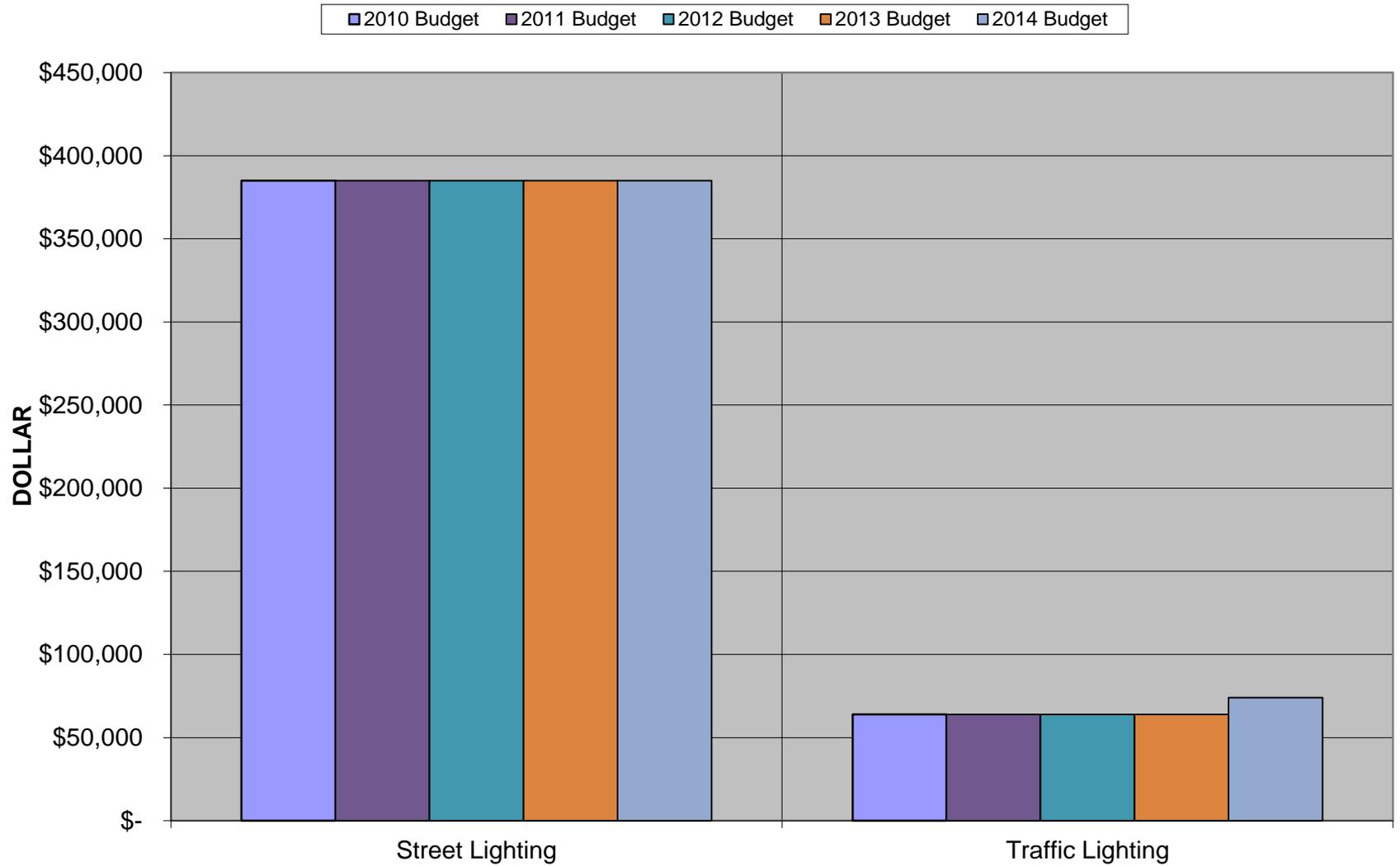


	Senior Citizens Busing Services	Senior Citizens	Celebration of Public Events
2010 Budget	\$4,500.00	\$2,000.00	
2011 Budget	\$4,500.00	\$2,000.00	
2012 Budget	\$4,500.00	\$2,000.00	
2013 Budget	\$4,500.00	\$10,000.00	
2014 Budget	\$4,500.00	\$10,000.00	

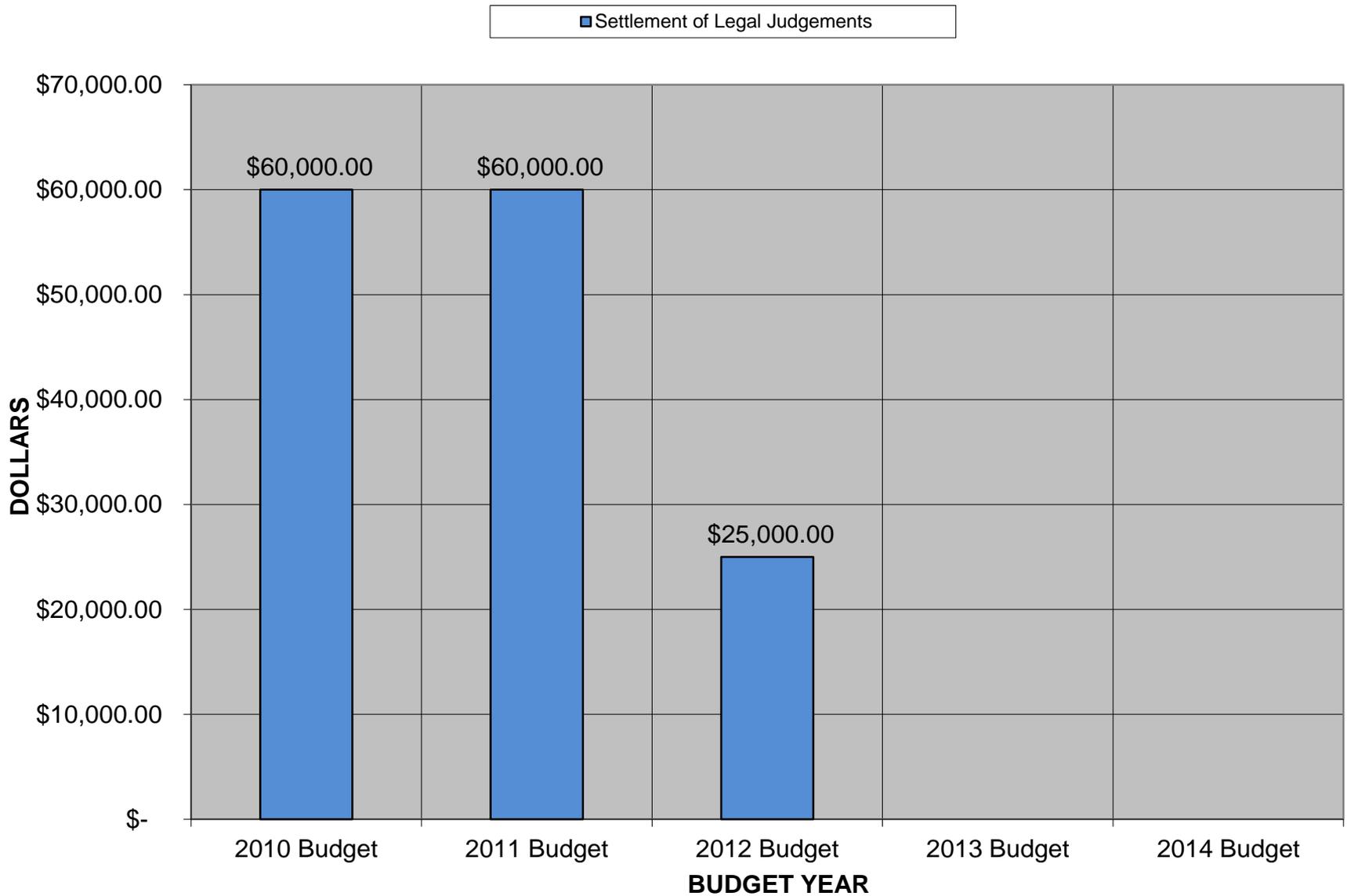
OTHER EXPENSES II



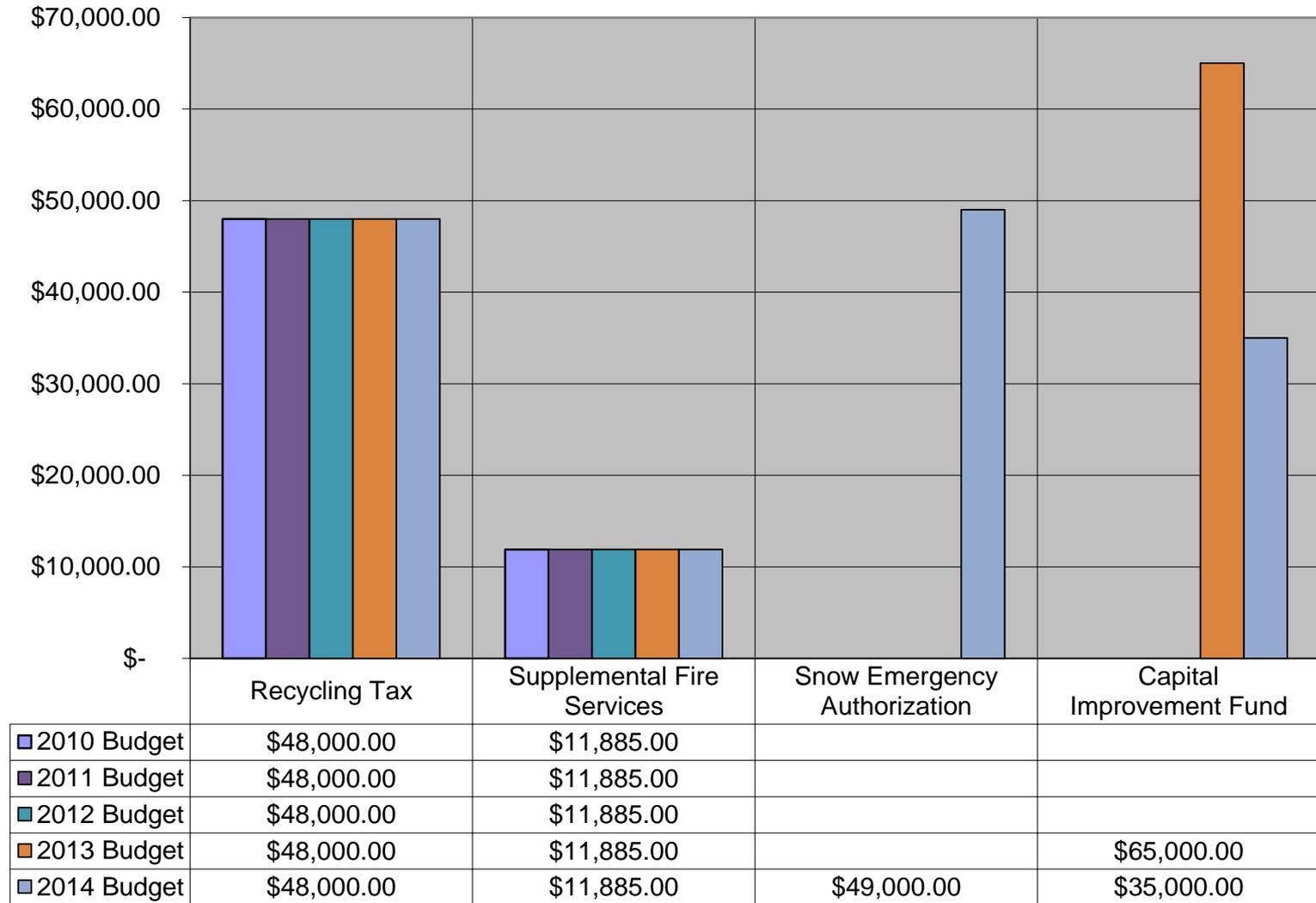
LIGHTING



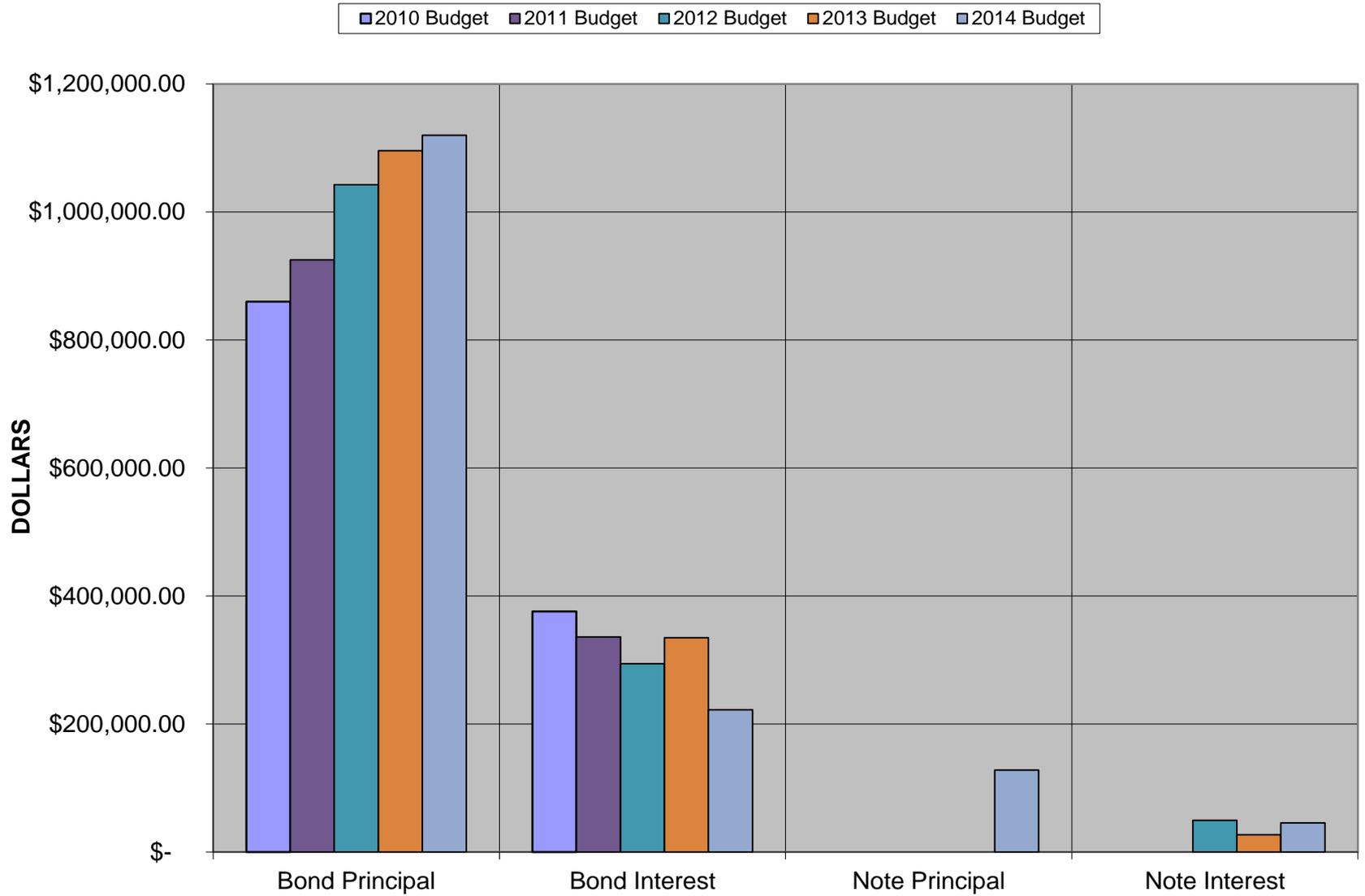
SETTLEMENT OF LEGAL JUDGEMENTS



OTHER FUNDING

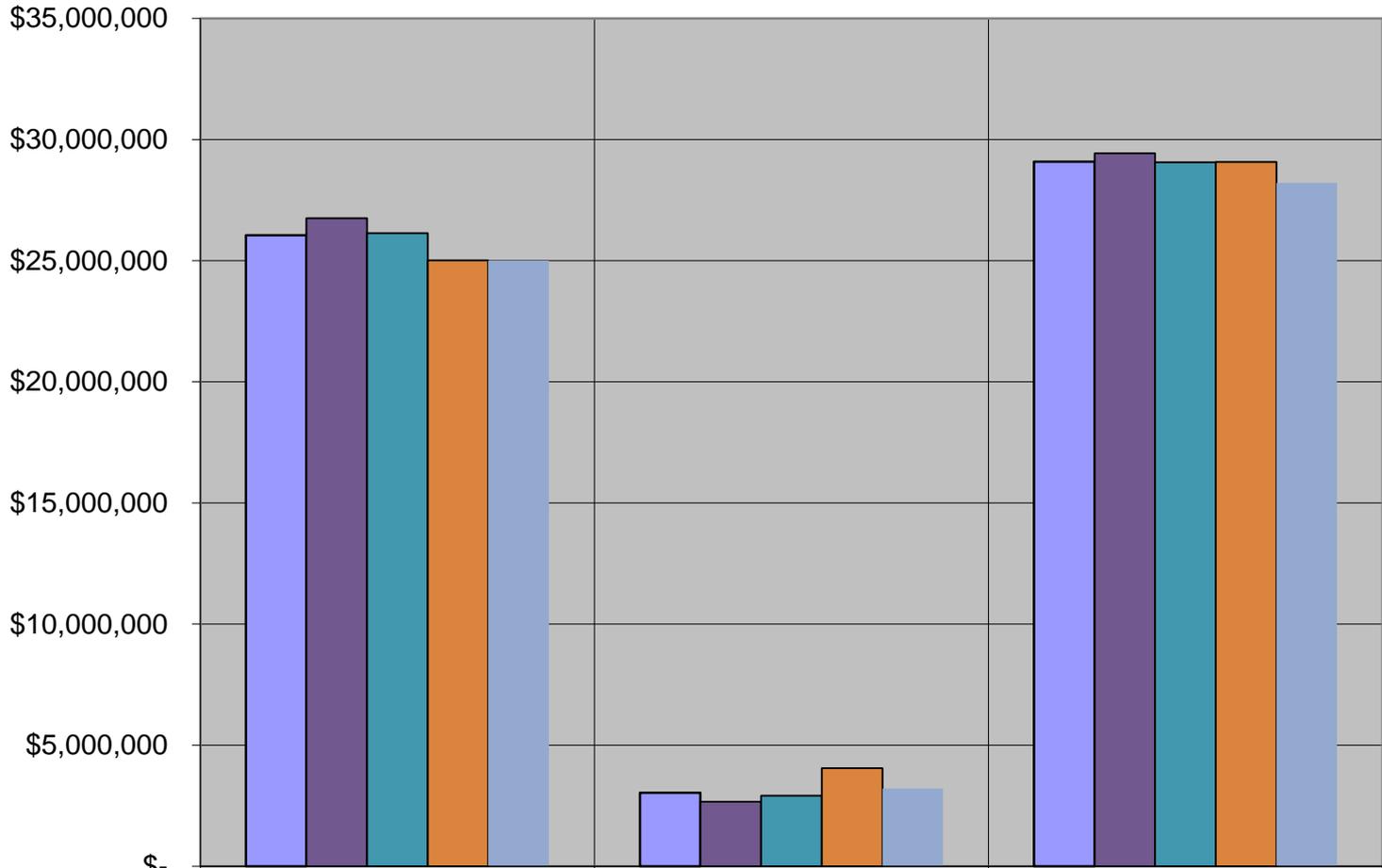


BONDS



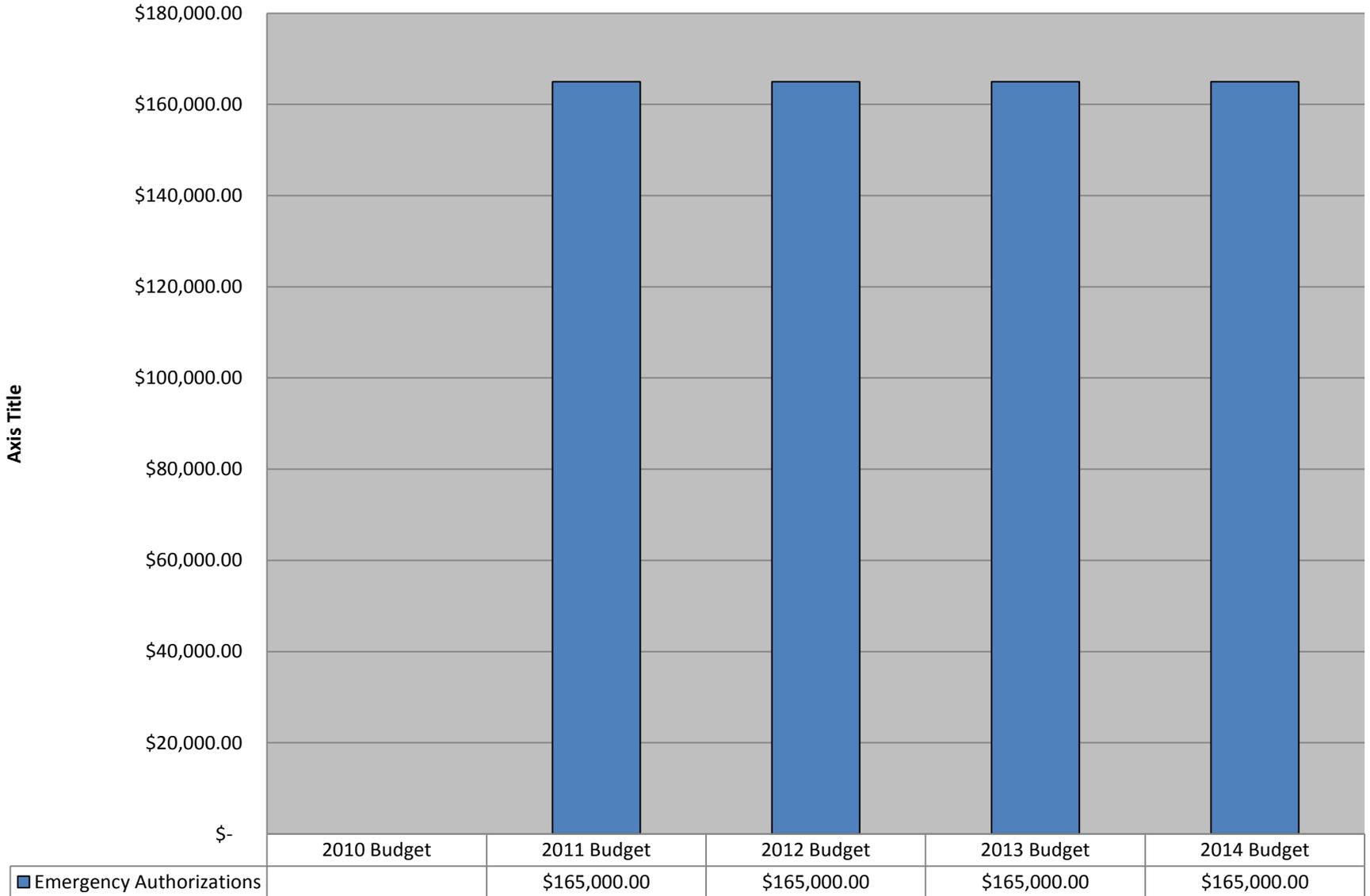
TOTALS

DOLLARS

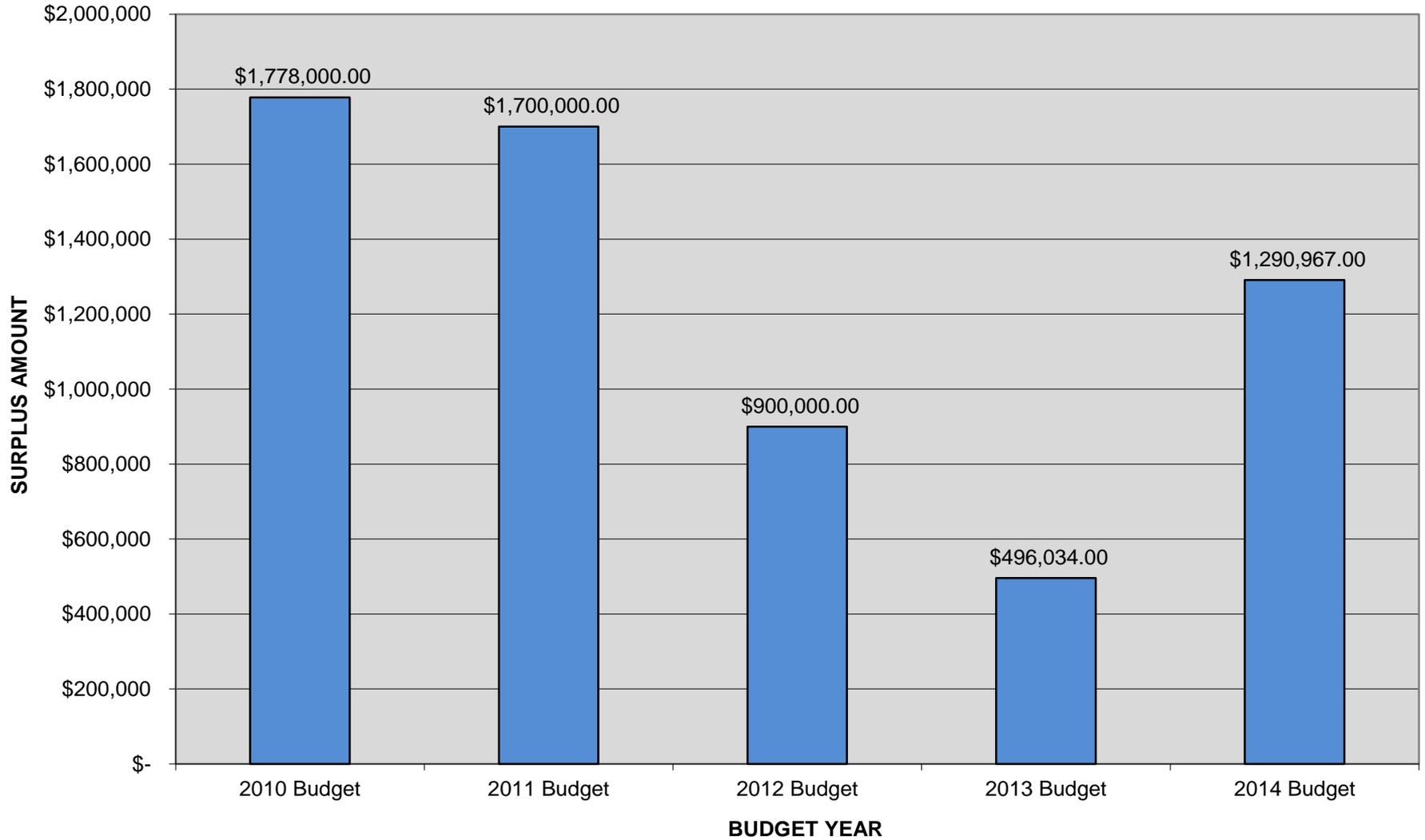


	Total Appropriations-excluding grants	Reserve for Uncollected Taxes	Total Budget-excluding grants
2010 Budget	\$26,046,108.04	\$3,034,350.00	\$29,080,458.04
2011 Budget	\$26,751,675.55	\$2,672,918.00	\$29,424,593.55
2012 Budget	\$26,133,325.00	\$2,921,959.00	\$29,055,284.00
2013 Budget	\$25,012,208.00	\$4,052,709.00	\$29,064,917.00
2014 Budget	\$25,002,263.00	\$3,209,275.00	\$28,211,538.00

Emergency Authorizations



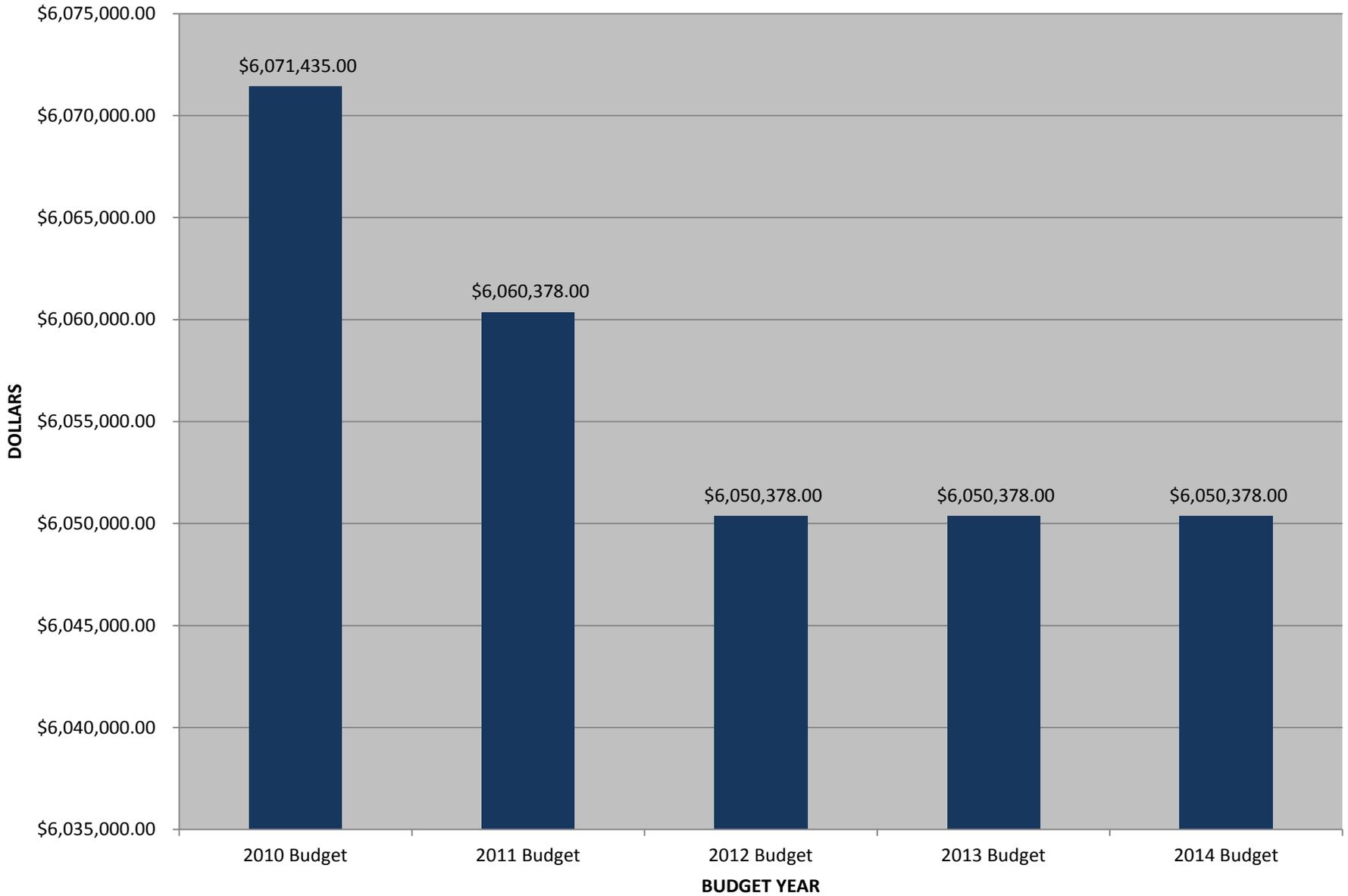
SURPLUS UTILIZED



MISCELLANEOUS REVENUE

- Municipal Court Fines – has reduced from \$485,000 in 2011 to \$480,000 in 2012, then increased to \$515,000 for 2014
- Utility Operating Surplus – has reduced from \$1,100,000 in 2012 to \$900,000 in 2013. For 2014 the Utility Surplus is now \$0
- Other Licenses – has increased from \$20,000 in 2012 to \$29,000 for 2014.
- Fees & Permits – were \$145,000 for 2012 and reduced to \$137,000 for 2013 & 2014
- Alcoholic Beverage Licenses – increased from \$45,000 for 2012 to \$51,000 for 2013 & 2014.
- Interest & Cost on Taxes – \$532,000 in 2013- increased to \$550,000 for 2014
- Interest on deposits – for 2014 is budgeted as \$0.
- Cable Franchise Fees – are up to \$233,000 for 2014 from \$204,000 in 2012.
- Construction Fees – were \$698,000 for 2013 – increased to \$840,000 for 2014
- Payment in Lieu of Taxes – is \$350,000 for 2013 – reduced to \$110,000 for 2014
- Rental Registration & Inspection – was 232,000 for 2013 –\$265,000 for 2014
- Proceeds From Sale of Land – reduced to \$42,050 for 2014 from \$350,000 in 2013
- Payments in Lieu of Taxes for AC Moore – is \$445,000 for 2014 - down from \$455,000 in 2013.
- Liquidation of Interfunds – were \$693,000 in 2013 and reduced to \$141,000 for 2014

State Aid



<u>Major Appropriation Line Item Changes</u>	Increase/ <u>(Decrease)</u>
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Employer Contribution to PFRS	\$ (51,517.00)
Employer Contribution to PERS	\$ (50,349.00)
Reserve for Uncollected Taxes	\$ (843,425.00)
Collection of Solid Waste (Contractual)	\$ (59,906.00)
Landfill Operations (redirecting of recycled materials/contractual)	\$ (17,000.00)
Economic Development	\$ 43,500.00
Debt Service	\$ 57,613.00
Capital Improvement Fund	\$ (30,000.00)
Code Enforcement Salaries	\$ 72,610.00
Police Salaries (Dispatchers transferred to county 6 months – prorated)	\$ (202,000.00)

NOTE: Several other salary line items experienced what could be deemed as significant changes from 2013, however, they were caused primarily by the reallocating of personnel and attrition due to retirements; and the reallocating of other operating expenses.

FUTURE 2014 AND BEYOND...

- Continue to explore shared services options with Camden County and other Municipal Governments
- Continuous Evaluation of how services are provided in an effort to reduce spending.
- Continue Winslow's efforts to "Market" the Township, and develop strategic Economic Development Plans.
- Continue our "Green Efforts" by reducing energy costs through our :
 - Energy Conservation Block Grant Program
 - Maintaining and Expanding our Certification with NJ Sustainable
 - Energy Consortium (bids out our energy costs)