



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1707 Penns Grove Borough - County of Salem Introduced

Municode: 1707 **Filename:** 1707_fbi_2016.xlsm

Website: www.pennsgrove-nj.org

Phone Number: 856-299-0098

Mailing Address: 1 State Street, PO Box 527

Penns Grove, NJ 08069

[Email the UFB if not using Outlook](#)

Municipality: Penns Grove **State:** NJ **Zip:** 08069

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A.	Washington	12/31/2019	mayorwashington@pennsgrove-nj.org

Chief Administrative Officer

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Chief Financial Officer

Stephen	F.	Labb		slabb@pennsgrove-nj.org
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Municipal Clerk

Sharon	R.	Williams		swilliams@pennsgrove-nj.org
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Registered Municipal Accountant

Michael	J.	Welding		mwelding@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Clifford	E.	Poindexter	12/31/2016	cpoindexter@pennsgrove-nj.org
Carl		Washington Jr.	12/31/2016	cwashington@pennsgrove-nj.org
Bertha	N.	Burl	12/31/2017	bburl@pennsgrove-nj.org
Mark		Oliver	12/31/2017	moliver@pennsgrove-nj.org
Deborah		Scott	12/31/2018	dscott@pennsgrove-nj.org
Roxzanne		Forman	12/31/2018	rforman@pennsgrove-nj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	1.648	\$2,899,834.21	44.20%	\$1,787.47
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.000	\$0.00	0.00%	\$0.00
Regional School District	1.212	\$2,130,951.00	32.48%	\$1,314.57
County Purposes	0.853	\$1,498,838.64	22.85%	\$925.19
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.018	\$30,684.03	0.47%	\$19.52
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.731	\$6,560,307.88	100.00%	\$4,046.75

Total Taxable Valuation as of	October 1, 2015	<u>\$171,688,600.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$108,463.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.648	1.884	14.32%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,899,834.21	\$3,235,002.36	11.56%	\$335,168.15

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,787.47	\$2,043.44	14.32%	\$255.97

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$3,235,002.36
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ACTUAL	\$0.00
Regional School District	ESTIMATED	\$2,194,900.00
County Purposes	ESTIMATED	\$1,543,900.00
County Library	ACTUAL	\$0.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$31,700.00
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes **\$7,005,502.36**

Revenue Anticipated, Excluding Tax Levy	3,247,055.66
Budget Appropriations, before Reserve for Uncollected Taxes	5,618,980.13
Total Non-Municipal Tax Levy	\$3,770,500.00
Amount to be Raised by Taxes - Before RUT	\$6,142,424.47
Reserve for Uncollected Taxes (RUT)	\$863,077.89
Total Amount to be Raised by Taxes	\$7,005,502.36

% of Tax Collections used to Calculate RUT 87.68%

If % used exceeds the actual collection % then
reference the statutory exception used 40A:4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	5,683,332.65
Total Tax Levy, CY 2015	6,565,141.54
% of Taxes Collected, CY 2015	86.57%
Delinquent Taxes - December 31, 2015	<u>\$439,769.73</u>

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	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Local Revenue	-5.45%	(\$29,178.22)	\$535,178.22	\$506,000.00	\$506,000.00							
09	State Aid (without offsetting appropriation)	-1.99%	(\$42,000.00)	\$2,114,854.00	\$2,072,854.00	\$2,072,854.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-25.19%	(\$29,542.54)	\$117,259.20	\$87,716.66	\$87,716.66							
08	Other Special Items	-1.02%	(\$315.00)	\$30,800.00	\$30,485.00	\$30,485.00							
15	Receipts from Delinquent Taxes	-24.78%	(\$181,155.07)	\$731,155.07	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	15.52%	\$434,644.49	\$2,800,357.87	\$3,235,002.36	\$3,235,002.36							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	2.41%	\$152,453.66	\$6,329,604.36	\$6,482,058.02	\$6,482,058.02	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20			-0.76%	(\$4,302.00)	\$567,619.00	\$563,317.00	\$563,317.00								
21			0.60%	\$81.00	\$13,465.00	\$13,546.00	\$13,546.00								
22			16.99%	\$5,100.00	\$30,025.00	\$35,125.00	\$35,125.00								
23			0.57%	\$7,330.00	\$1,277,603.00	\$1,284,933.00	\$1,284,933.00								
25			-0.77%	(\$13,354.91)	\$1,731,895.82	\$1,718,540.91	\$1,716,778.00	\$1,762.91							
26			14.60%	\$13,879.02	\$95,075.98	\$108,955.00	\$108,955.00								
27			-9.07%	(\$11,182.65)	\$123,297.40	\$112,114.75	\$26,161.00	\$85,953.75							
28			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
29			62.80%	\$10,122.00	\$16,118.00	\$26,240.00	\$26,240.00								
30			#DIV/0!	\$67,895.06	\$0.00	\$67,895.06	\$67,895.06								
31			-0.82%	(\$2,000.00)	\$242,800.00	\$240,800.00	\$240,800.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			2.43%	\$10,222.31	\$420,269.10	\$430,491.41	\$430,491.41								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			3.51%	\$21,354.00	\$608,755.00	\$630,109.00	\$630,109.00								
43			1.07%	\$1,321.00	\$123,370.00	\$124,691.00	\$124,691.00								
44			100.00%	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00								
45			33.67%	\$58,500.00	\$173,722.00	\$232,222.00	\$232,222.00								
46			-100.00%	(\$136,104.11)	\$136,104.11	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			10.85%	\$84,449.89	\$778,628.00	\$863,077.89	\$863,077.89								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	1.94%	\$123,310.61	\$6,358,747.41	\$6,482,058.02	\$6,394,341.36	\$87,716.66	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	302	\$3,654,400.00	2.13%	15A Public Schools	4	\$16,343,300.00	26.00%
2 Residential	1,214	\$131,674,400.00	76.69%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	78	\$7,032,000.00	11.19%
4A Commercial	112	\$32,760,400.00	19.08%	15D Church and Charities	34	\$14,095,700.00	22.43%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	2	\$224,200.00	0.36%
4C Apartments	7	\$3,599,400.00	2.10%	15F Other Exempt	13	\$25,154,000.00	40.02%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	1,635	\$171,688,600.00	100.00%	Total	131	\$62,849,200.00	100.00%
Average Ratio (%), Assessed to True Value				116.01%			
Equalized Valuation, Taxable Properties				\$147,994,655.63			
Total # of property tax appeals filed in 2015				County Tax Board 36.00			
				State Tax Court 3.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2015				\$46,945.32			
				Percentage of Exempt vs. Non-Exempt Properties 36.61%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption		N/A		
I Dwelling Exemption		N/A		
J Dwelling Abatement		N/A		
K New Dwelling/Conversion Exemption		N/A		
L New Dwelling/Conversion Abatement		N/A		
N Multiple Dwelling Exemption		N/A		
O Multiple Dwelling Abatement		N/A		
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	7.00	30,483.09	\$27,060.00	\$0.00	\$1,353.00	\$0.00	\$2,070.09
Supervisory Staff (Department Heads & Managers)	4.00	1.00	416,701.19	\$281,341.00	\$12,582.00	\$39,066.44	\$68,879.39	\$14,832.36
Police Officers (Including Superior Officers)	14.00	1.00	1,765,268.23	\$1,130,403.00	\$80,080.00	\$286,957.19	\$251,437.18	\$16,390.86
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	4.00	0.00	262,261.00	\$135,685.00	\$28,528.00	\$16,906.00	\$69,385.00	\$11,757.00
All Other Non-Union Employees not listed above	2.00	15.00	314,229.55	\$222,195.00	\$11,664.00	\$17,203.89	\$45,276.45	\$17,890.21
Totals	24.00	24.00	2,788,943.06	\$1,796,684.00	\$132,854.00	\$361,486.52	\$434,978.02	\$62,940.52

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$11,483.73	\$68,902.38	6.50	\$11,026.30	\$71,670.95
Parent & Child	2.00	\$18,065.82	\$36,131.64	2.00	\$17,391.12	\$34,782.24
Employee & Spouse (or Partner)	2.00	\$24,630.18	\$49,260.36	2.00	\$23,707.32	\$47,414.64
Family	12.00	\$30,107.72	\$361,292.64	12.00	\$29,089.41	\$349,072.92
Employee Cost Sharing Contribution (enter as negative -)			(\$80,609.00)			(\$60,000.00)
Subtotal	22.00		\$434,978.02	22.50		\$442,940.75
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	6	\$9,862.90	\$59,177.40	6	\$9,252.34	\$55,514.04
Parent & Child	2	\$19,001.24	\$38,002.48	2	\$18,121.44	\$36,242.88
Employee & Spouse (or Partner)	5	\$22,862.97	\$114,314.85	5	\$24,196.88	\$120,984.40
Family	5	\$31,039.62	\$155,198.10	5	\$29,924.06	\$149,620.30
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	18.00		\$366,692.83	18.00		\$362,361.62
GRAND TOTAL	40.00		\$801,670.85	40.50		\$805,302.37

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$1,817,668.38	\$1,817,668.38	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$177,200.00			
0	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$12,600.00			
0	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$34,285.41	\$34,974.54	\$33,256.67	\$312,764.18
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$8,135.05	\$7,445.91	\$6,742.92	\$31,258.83
0	\$0.00	\$0.00	\$0.00					
0	\$0.00	\$0.00	\$0.00	Total	\$232,220.46	\$42,420.45	\$39,999.59	\$344,023.01
<u>Municipal Purposes</u>								
Debt Authorized	\$236,900.00	\$0.00	\$236,900.00	Total Principal	\$211,485.41	\$34,974.54	\$33,256.67	\$312,764.18
Notes Outstanding	\$1,146,000.00	\$0.00	\$1,146,000.00	Total Interest	\$20,735.05	\$7,445.91	\$6,742.92	\$31,258.83
Bonds Outstanding	\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	3.58%			
Loans and Other Debt	\$415,280.80	\$0.00	\$415,280.80					
Total (Current Year)	\$3,615,849.18	\$1,817,668.38	\$1,798,180.80	Description	Debt Not Listed Above			
Population (2010 census)	5,147			Total Guarantees - Governmental	\$94,802.90	\$99,485.14	\$104,401.76	\$1,632,910.77
Per Capita Gross Debt	\$702.52			Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$349.36			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
3 Yr. Average Property Valuation		\$151,374,369.00		Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Net Debt as % of 3 Year Avg Property Valuation		1.19%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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