



State of New Jersey

Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fiore	J.	Copare	12/31/2017	fcopare@pittsgrovetownship.com

Chief Administrative Officer

Michael		DiGiorgio		mdigiorgio@pittsgrovetownship.com
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Chief Financial Officer

Donna	M.	Jacobs		djacobs@pittsgrovetownship.com
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Municipal Clerk

Marie	M.	Marlor		mmarlor@pittsgrovetownship.com
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Fiore	J.	Copare	12/31/2017	fcopare@pittsgrovetownship.com
Linda	A.	DuBois	12/31/2016	ladubois@pittsgrovetownship.com
Melissa		Conover	12/31/2016	mconover@pittsgrovetownship.com
H.Kirk		Craver	12/31/2017	kcraver@pittsgrovetownship.com
Francesca		Spinelli	12/31/2018	fspinelli@pittsgrovetownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.300	\$1,816,646.81	9.54%	\$561.60	Municipal Purpose Tax	ACTUAL	\$1,873,356.22
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$60,553.00	0.32%	\$18.72	Municipal Open Space	ACTUAL	\$60,450.00
Fire Districts (avg. rate/total levies)	0.118	\$715,308.00	3.76%	\$220.90	Fire Districts (total levies)	ESTIMATED	\$729,029.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.657	\$10,034,623.00	52.71%	\$3,101.90	Local School District	ESTIMATED	\$10,285,500.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.037	\$6,280,053.35	32.99%	\$1,941.26	County Purposes	ESTIMATED	\$6,405,700.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$128,565.82	0.68%	\$39.31	County Open Space	ESTIMATED	\$131,200.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.143	\$19,035,749.98	100.00%	\$5,883.70	Total ESTIMATED amount to be raised by taxes		\$19,485,235.22
Total Taxable Valuation as of October 1, 2015 <u>\$605,536,574.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$187,200.00</u>					Revenue Anticipated, Excluding Tax Levy <u>1,934,423.66</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>3,291,373.66</u> Total Non-Municipal Tax Levy <u>\$17,611,879.00</u> Amount to be Raised by Taxes - Before RUT <u>\$18,968,829.00</u> Reserve for Uncollected Taxes (RUT) <u>\$516,357.44</u> Total Amount to be Raised by Taxes <u>\$19,485,186.44</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>97.35%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2015		<u>18,880,386.57</u>
	0.300	0.310	3.33%		Total Tax Levy, CY 2015		<u>19,099,738.80</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2015		<u>98.85%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2015		<u>\$210,512.95</u>
	\$1,816,646.81	\$1,873,356.22	3.12%	\$56,709.41			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$561.60	\$580.32	3.33%	\$18.72			

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	11.74%	\$60,450.00	\$515,000.00	\$575,450.00	\$515,000.00	\$60,450.00						
08	Local Revenue	0.47%	\$1,134.57	\$243,275.43	\$244,410.00	\$244,410.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$689,929.00	\$689,929.00	\$689,929.00							
08	Uniform Construction Code Fees	-3.88%	(\$6,871.00)	\$176,871.00	\$170,000.00	\$170,000.00							
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	-60.12%	(\$196,135.15)	\$326,219.81	\$130,084.66	\$130,084.66							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-12.12%	(\$25,512.95)	\$210,512.95	\$185,000.00	\$185,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-12.54%	(\$268,589.48)	\$2,141,945.70	\$1,873,356.22	\$1,873,356.22							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.48%	(\$289.96)	\$60,739.96	\$60,450.00	\$60,450.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.99%	(\$435,813.97)	\$4,364,493.85	\$3,928,679.88	\$3,868,229.88	\$60,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7	8	-7.35%	(\$48,360.00)	\$658,150.00	\$609,790.00	\$549,340.00		\$60,450.00						
21	Land-Use Administration		2	-44.77%	(\$39,555.00)	\$88,355.00	\$48,800.00	\$48,800.00								
22	Uniform Construction Code		5	-8.50%	(\$1,224.00)	\$132,115.00	\$120,891.00	\$120,891.00								
23	Insurance			-1.70%	(\$8,509.00)	\$499,336.00	\$490,827.00	\$490,827.00								
25	Public Safety		1	37.44%	\$17,963.00	\$47,976.00	\$65,939.00	\$65,939.00								
26	Public Works	6	2	4.51%	\$26,817.50	\$594,082.50	\$620,900.00	\$620,900.00								
27	Health and Human Services			-1.39%	(\$315.00)	\$22,600.00	\$22,285.00	\$22,285.00								
28	Parks and Recreation		1	3.71%	\$696.00	\$18,750.00	\$19,446.00	\$19,446.00								
29	Education (including Library)			100.00%	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00								
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases			-0.29%	(\$500.00)	\$171,500.00	\$171,000.00	\$171,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$158,500.00	\$158,500.00	\$158,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.89%	(\$1,504.00)	\$169,224.00	\$167,720.00	\$167,720.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			0.75%	\$500.00	\$67,000.00	\$67,500.00	\$67,500.00								
44	Capital			-61.90%	(\$65,000.00)	\$105,000.00	\$40,000.00	\$40,000.00								
45	Debt			-3.73%	(\$12,730.00)	\$340,830.00	\$328,100.00	\$328,100.00								
46	Deferred Charges			0.20%	\$20.00	\$10,000.00	\$10,020.00	\$10,020.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.17%	\$15,881.41	\$500,520.81	\$516,402.22	\$516,402.22								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	13	19	-3.48%	(\$124,819.09)	\$3,589,939.31	\$3,465,120.22	\$3,404,670.22	\$0.00	\$60,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NONE			

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billied In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billied In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billied In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billied In Full 2015 Total Tax Rate	
					N/A					N/A										
Total Long Term Exemptions - Column Total		0.00	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	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					

**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		5.00	28,826.00	\$24,000.00	\$0.00	\$2,990.00	\$0.00	\$1,836.00
Supervisory Staff (Department Heads & Managers)	6.00	5.00	591,062.50	\$365,927.00	\$10,500.00	\$45,594.50	\$141,048.00	\$27,993.00
Police Officers (Including Superior Officers)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Non-Union Employees not listed above	10.00	10.00	585,898.61	\$373,151.00	\$39,889.00	\$46,494.61	\$97,818.00	\$28,546.00
Totals	16.00	20.00	1,205,787.11	\$763,078.00	\$50,389.00	\$95,079.11	\$238,866.00	\$58,375.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$11,019.60	\$33,058.80	4.00	\$10,667.00	\$42,668.00
Parent & Child	1.00	\$20,109.00	\$20,109.00	2.00	\$18,280.56	\$36,561.12
Employee & Spouse (or Partner)	2.00	\$22,361.00	\$44,722.00	2.00	\$21,549.00	\$43,098.00
Family	5.00	\$28,334.00	\$141,670.00	3.00	\$29,490.00	\$88,470.00
Employee Cost Sharing Contribution (enter as negative -)			(\$17,200.00)			(\$16,418.00)
Subtotal	11.00		\$222,359.80	11.00		\$194,379.12
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	4	\$10,867.00	\$43,468.00	4	\$10,325.00	\$41,300.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	3	\$23,074.32	\$69,222.96	3	\$25,104.00	\$75,312.00
Family			\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	7.00		\$112,690.96	7.00		\$116,612.00
GRAND TOTAL	18.00		\$335,050.76	18.00		\$310,991.12

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)?

YES
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
J. Grasso	50.50	\$9,225.39			XX
C. Hughes	76.50	\$11,562.23			XX
J. Hernandez	43.50	\$9,066.41			XX
W. Zane	63.5	\$6,763.59			XX
L. Perella	22.5	\$5,924.62			XX
C. Cheeseman	42.00	\$5,165.85			XX
J. Heritage	32.50	\$4,150.08			XX
S. Daniels	22.00	\$3,487.08			XX
J. Baker	22.50	\$2,872.61			XX
B. Laury	23.50	\$2,529.69			XX
M. DiGiorgio	5.50	\$1,554.63			XX
M. Marlor	8.00	\$1,406.18			XX
J. Snyder	11.00	\$1,690.50			XX
C. Mysko	12.00	\$782.33			XX
R. Schofield	5.50	\$709.68			XX
J. Briggs	4.00	\$432.00			XX
D. Metzger	11.00	\$402.25			XX
K. Rambone	3.50	\$201.88			XX
S. Levenknight	1.00	\$105.00			XX
D. Jacobs	2.00	\$68.08			XX
Sick Day Policy Summary:					
Employees who work at least 32 hrs. per week receive 1 sick day per month					
Employees who work at less than 32 hrs. per week receive 1 sick day every other month					
Sick days are paid to employees who retire on pension or are not re-appointed					
Sick days are not paid to employees who quit or are terminated					
Payment for sick days is capped at \$15,000.					
Totals	462.50	\$68,100.08			
Total Funds Reserved as of end of 2015		\$15,001.62			
Total Funds Appropriated in 2016		\$5,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross		Net	Current Year	2017	2018	All Additional Future
	Debt	Deductions	Debt				
Local School Debt	\$6,041,000.00	\$6,041,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt	\$770,580.00		\$770,580.00				
Total (Current Year)	\$6,811,580.00	\$6,041,000.00	\$770,580.00				
Population (2010 census)	9,393						
Per Capita Gross Debt	\$725.18						
Per Capita Net Debt	\$82.04						
3 Yr. Average Property Valuation		\$634,716,814.00					
Net Debt as % of 3 Year Avg Property Valuation		0.12%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$520,560.00						
Bond Anticipation Notes - Interest	\$5,250.00						
Bonds - Principal	\$250,000.00						
Bonds - Interest	\$9,250.00						
Loans & Other Debt - Principal	\$20.00						
Loans & Other Debt - Interest							
Total	\$785,080.00			\$770,580.00	\$0.00	\$0.00	\$0.00
Total Principal	\$770,580.00			\$770,580.00	\$0.00	\$0.00	\$0.00
Total Interest	\$14,500.00			\$14,500.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	22.66%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

Press Alt-Enter to go to a new line in each cell.
