



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1707\_fba\_2023.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
LaDaena		Thomas	12/31/2023	mayorlthomas@pennsgrove-nj.org

**Chief Administrative Officer**

Jack		Surrency		jsurrency@pennsgrove-nj.org
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**Chief Financial Officer**

Stephen	F.	Labb		<a href="mailto:slabb@pennsgrove-nj.org">slabb@pennsgrove-nj.org</a>
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**Municipal Clerk**

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

Fred		Caltabiano		fcaltabiano@bowman.cpa
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Tracy		Marinaro	12/31/2025	tmarinaro@pennsgrove-nj.org
Anjeanette		Scott	12/31/2025	ascott@pennsgrove-nj.org
Deborah		Scott	12/31/2023	dscott@pennsgrove-nj.org
Johnathan		Carter	12/31/2023	jcarter@pennsgrove-nj.org
Cassonya		Worlye	12/31/2024	cmincey@pennsgrove-nj.org
Johnathan	C.	Rambo	12/31/2024	jrambo@pennsgrove-nj.org




**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	30.73%	\$200,050.00	\$650,950.00	\$851,000.00	\$851,000.00							
08	Local Revenue	-11.55%	(\$49,147.47)	\$425,364.47	\$376,217.00	\$376,217.00							
09	State Aid (without offsetting appropriation)	-19.35%	(\$577,420.16)	\$2,984,153.16	\$2,406,733.00	\$2,406,733.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	26.91%	\$223,720.21	\$831,408.21	\$1,055,128.42	\$1,055,128.42							
08	Other Special Items	74.36%	\$103,386.30	\$139,033.12	\$242,419.42	\$242,419.42							
15	Receipts from Delinquent Taxes	-18.88%	(\$116,344.82)	\$616,344.82	\$500,000.00	\$500,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.53%	(\$163,594.78)	\$3,611,027.56	\$3,447,432.78	\$3,447,432.78							
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								
	<b>Total</b>	<b>-4.10%</b>	<b>(\$379,350.72)</b>	<b>\$9,258,281.34</b>	<b>\$8,878,930.62</b>	<b>\$8,878,930.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	1.00	2.22%	\$20,614.16	\$929,133.84	\$949,748.00	\$949,748.00								
21	Land-Use Administration	0.00	1.00	3.44%	\$2,000.00	\$58,220.00	\$60,220.00	\$60,220.00								
22	Uniform Construction Code	1.00	3.00	16.96%	\$11,600.00	\$68,400.00	\$80,000.00	\$80,000.00								
23	Insurance	0.00	0.00	12.45%	\$174,367.00	\$1,400,895.00	\$1,575,262.00	\$1,575,262.00								
25	Public Safety	20.00	5.00	49.04%	\$1,113,000.43	\$2,269,495.35	\$3,382,495.78	\$2,859,081.43	\$523,414.35							
26	Public Works	0.00	5.00	49.23%	\$95,408.00	\$193,800.00	\$289,208.00	\$289,208.00								
27	Health and Human Services			30.10%	\$18,910.99	\$62,827.86	\$81,738.85	\$70,767.99	\$10,970.86							
28	Parks and Recreation			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
29	Education (including Library)			-4.59%	(\$631.00)	\$13,734.00	\$13,103.00	\$13,103.00								
30	Unclassified			-11.75%	(\$2,847.73)	\$24,238.63	\$21,390.90	\$21,390.90								
31	Utilities and Bulk Purchases			-1.89%	(\$6,400.00)	\$338,900.00	\$332,500.00	\$332,500.00								
32	Landfill / Solid Waste Disposal			11.07%	\$55,680.00	\$503,000.00	\$558,680.00	\$558,680.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-0.10%	(\$465.00)	\$489,057.00	\$488,592.00	\$488,592.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-19.19%	(\$21,091.86)	\$109,908.14	\$88,816.28	\$88,816.28								
43	Court and Public Defender			1.02%	\$1,500.00	\$146,870.00	\$148,370.00	\$148,370.00								
44	Capital			400.00%	\$120,000.00	\$30,000.00	\$150,000.00	\$150,000.00								
45	Debt			-83.66%	(\$631,054.00)	\$754,285.00	\$123,231.00	\$123,231.00								
46	Deferred Charges			-100.00%	(\$68,000.00)	\$68,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			3.19%	\$32,483.55	\$1,017,476.47	\$1,049,960.02	\$1,049,960.02								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>27.00</b>	<b>15.00</b>	<b>10.77%</b>	<b>\$915,074.54</b>	<b>\$8,498,241.29</b>	<b>\$9,413,315.83</b>	<b>\$8,878,930.62</b>	<b>\$534,385.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	313	\$3,317,500.00	2.45%	15A Public Schools	3	\$12,391,400.00	26.05%
2 Residential	1,206	\$103,989,400.00	76.89%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	86	\$18,130,400.00	38.12%
4A Commercial	107	\$24,869,250.00	18.39%	15D Church and Charities	23	\$9,756,300.00	20.51%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	2	\$184,100.00	0.39%
4C Apartments	7	\$3,063,200.00	2.27%	15F Other Exempt	9	\$7,103,000.00	14.93%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
<b>Total</b>	<b>1,633</b>	<b>\$135,239,350.00</b>	<b>100.00%</b>	<b>Total</b>	<b>123</b>	<b>\$47,565,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				98.85%			
Equalized Valuation, Taxable Properties				\$136,812,696.00			
Total # of property tax appeals filed in 2022				County Tax Board	11.00		
				State Tax Court	1.00		
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2022				\$60,925.12			
				Percentage of Exempt vs. Non-Exempt Properties	35.17%		

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 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				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	30,564.27	\$27,060.00	\$0.00	\$1,488.30	\$0.00	\$2,015.97
Supervisory Staff (Department Heads & Managers)	5.00	2.00		\$453,144.84	\$8,718.00	\$110,784.00		\$42,662.18
Police Officers (Including Superior Officers)	16.00	1.00	1,685,864.96	\$1,152,355.45	\$234,932.55	\$274,480.32		\$24,096.64
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	6.00	15.00	581,868.84	\$402,996.00	\$42,623.00	\$95,915.52		\$40,334.32
<b>Totals</b>	<b>27.00</b>	<b>25.00</b>	<b>2,298,298.07</b>	<b>\$2,035,556.29</b>	<b>\$286,273.55</b>	<b>\$482,668.14</b>	<b>\$0.00</b>	<b>\$109,109.11</b>

Is the Local Government required to comply with N.J.S.A. 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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$13,696.77	\$123,270.93	9.00	\$12,005.92	\$108,053.28
Parent & Child	1.00	\$21,516.24	\$21,516.24	1.46	\$20,090.62	\$29,332.31
Employee & Spouse (or Partner)	3.00	\$29,842.32	\$89,526.96	2.00	\$27,671.00	\$55,342.00
Family	9.00	\$36,651.69	\$329,865.21	8.23	\$33,945.22	\$279,369.16
Employee Cost Sharing Contribution (enter as negative - )			(\$83,000.00)			(\$41,523.76)
<b>Subtotal</b>	<b>22.00</b>		<b>\$481,179.34</b>	<b>20.69</b>		<b>\$430,572.99</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$8,882.48	\$35,529.92	4	\$8,267.01	\$33,068.04
Parent & Child	3	\$11,021.84	\$33,065.52	3	\$10,282.96	\$30,848.88
Employee & Spouse (or Partner)	8	\$28,372.35	\$226,978.80	8	\$26,397.53	\$211,180.24
Family	6	\$36,541.08	\$219,246.48	6	\$33,952.08	\$203,712.48
Employee Cost Sharing Contribution (enter as negative - )			(\$9,000.00)			(\$9,591.91)
<b>Subtotal</b>	<b>21.00</b>		<b>\$505,820.72</b>	<b>21.00</b>		<b>\$469,217.73</b>
<b>GRAND TOTAL</b>	<b>43.00</b>		<b>\$987,000.06</b>	<b>41.69</b>		<b>\$899,790.72</b>

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 - Notes**

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