

State of New Jersey Local Government Services

Year:	2021	Municip	al User	Friendly B	udget				
MUNICIPALITY:	1709 Pilesgrove Township	p - County of Salem							
Municode:	1709			Filename:	1709_fbi_	202	1.xlsr	'n	
		Pilesgrovenj.org	3						
	Phone Number:	-		856-769-3222					
	Mailing Address:			1180 Route 40					
		_							
Email the UFB if no	t using Outlook] 1	Municipality:	Pilesgrove	State:	NJ	Zip:	08098	
	Mayor								
First Name	Middle Name	Last Name		Term Expires	Business En	nail			
Kevin		Eachus		12/31/2021	farmerslife@yal	hoo.cor	n		
	Chief Administr	ative Officer							
Maureen		Abdill			pilesgroveclerk(@comc	ast.net		
	Chief Financial	Officer							
Kelsey		Mitchell			cfopilesgrove@	comc	ast.net		
	Municipal Clerk								
Maureen		Abdill			pilesgroveclerk(@comc	ast.net		
	Registered Mun	icipal Accou	ntant						
Henry		Ludwigsen			Hludwigsen@bo	wman	llp.cpa		
	Governing Body	y Members							
First Name	Middle Name	Last Name		Term Expires	Business En	nail			
David		Bonowski		12/31/2023	dbonowski@pil	esgrove	enj.org		
Joseph		Crevino		12/31/2022	jcrevino@pilesg	rove.o	rg		

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Proper					Current Year 2021 I		m -
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.286	\$1,344,151.00		\$775.45	Municipal Purpose Tax	ACTUAL	\$1,415,811.8
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$140,805.99		\$81.34	Municipal Open Space	ACTUAL	\$139,678.0
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.743	\$8,181,538.00	53.65%	\$4,725.88	Regional School District	ESTIMATED	\$8,426,984.1
County Purposes	1.170	\$5,489,961.25	36.00%	\$3,172.28	County Purposes	ESTIMATED	\$5,654,660.0
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$92,132.01	0.60%	\$54.23	County Open Space	ESTIMATED	\$94,895.9
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.249	\$15,248,588.25	100.00%	\$8,809.18	Total ESTIMATED amount to be raised by	taves	\$15,732,030.0
Total (Calcidal Teal 2020 Budget)	3.27)	Ψ13,240,300.23	100.0070	Ψ0,007.10	Total ESTIMATED amount to be faised by	taxes	\$15,752,050.0.
Total Taxable Valuation as of	October 1, 2020	\$465,593,400.00			Revenue Anticipated, Excluding Tax Levy	_	1,621,431.0
(To be used to calculate the current year tax rat	<i>'</i>				Budget Appropriations, before Reserve for	Uncollected Taxes	2,214,641.3
Current Year Average Residential Ass	sessment	\$271,135.00	_		Total Non-Municipal Tax Levy		\$14,316,218.22
	-		_		Amount to be Raised by Taxes - Before RU	Γ	\$14,909,428.53
	Prior Y	Year to Current Year	Comparison		Reserve for Uncollected Taxes (RUT)		\$784,706.70
					Total Amount to be Raised by Taxes		\$15,694,135.29
	Comparison	n - Municipal Purpos	es Tax Rate				
	Prior Year	Current Year	% Change (+/-)]	% of Tax Collections used to Calculate RUT	Γ	95.00
	0.286	0.296	3.50%			=	
		0.2.0			If % used exceeds the actual collection % th	en	
	Compariso	n - Municipal Purpose	es Tax Levv		reference the statutory exception used		
		Current Year	% Change (+/-)	\$ Change (+/-)	respective and standard energeness asset		
	\$1,344,151.00	\$1,415,811.81	5.33%	\$71,660.81	Tax Collections - ACTUAL as of Prior Y	/ear	
	\$1,544,151.00	\$1,415,611.61	3.33/0	\$71,000.81	Total Tax Revenue, Collections CY 2020	ear	14,850,777.5
	Comparison - Impac	t on Avg. Residential	Tay Payment (Mun	icinal Purnasas Onl	Total Tax Revenue, Concenous C 1 2020 Total Tax Levy, CY 2020	-	15,295,649.2
		Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2020		97.09
			U , ,		70 Of Taxes Collected, CT 2020	=	51.05
	\$775.45	\$802.56	3.50%	\$27.11	D.1		ФО 12 - 622 2
					Delinquent Taxes - December 31, 2020		\$342,632.34
				Sheet UFB-1		_	

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
08	Surplus	13.37%	\$56,750.98	424,340.87	\$481,091.85	\$459,340.87	\$21,750.98
08	Local Revenue	-30.91%	(\$44,746.88)	\$144,746.88	\$100,000.00	\$100,000.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$444,125.99	\$444,126.00	\$444,126.00	
08	Uniform Construction Code Fees	24.91%	\$14,965.00	\$60,085.00	\$75,050.00	\$75,050.00	
	Special Revenue Items w/ Prior Written Consent						
11	Shared Services Agreements	-33.13%	(\$23,200.15)	\$70,020.15	\$46,820.00	\$46,820.00	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00		
10	Public and Private Revenue	-58.56%	(\$21,037.22)	\$35,926.46	\$14,889.24	\$14,889.24	
08	Other Special Items	846.79%	\$160,890.30	\$19,000.00	\$179,890.30	\$179,890.30	
15	Receipts from Delinquent Taxes	-25.55%	(\$103,307.82)	\$404,372.43	\$301,064.61	\$301,064.61	
	Amount to be raised by taxation						
07	Local Tax for Municipal Purposes	-13.13%	(\$229,335.27)	\$1,746,930.36	\$1,517,595.09	\$1,377,917.07	\$139,678.02
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		
	Total	-5.64%	(\$189,021.05)	\$3,349,548.14	\$3,160,527.09	\$2,999,098.09	\$161,429.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

		Budgeted	Positions			Total Madified	Total	General	Public&Private	Open Space
FCOA		Full-Time	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)	Budget	Offsets	Budget
20	General Government	1.00	9.00	20.17%	\$67,440.00	\$334,410.00	\$401,850.00	\$401,850.00		
21	Land-Use Administration		1.00	-26.52%	(\$10,980.00)	\$41,400.00	\$30,420.00	\$30,420.00		
22	Uniform Construction Code		5.00	1.76%	\$1,300.00	\$73,750.00	\$75,050.00	\$75,050.00		
23	Insurance			0.82%	\$1,460.00	\$177,040.00	\$178,500.00	\$178,500.00		
25	Public Safety	4.00	2.00	-12.00%	(\$14,019.49)	\$116,819.49	\$102,800.00	\$102,800.00		
26	Public Works			-14.81%	(\$74,800.00)	\$505,010.00	\$430,210.00	\$430,210.00		
27	Health and Human Services			-31.20%	(\$4,964.00)	\$15,908.75	\$10,944.75	\$10,944.75		
28	Parks and Recreation		2.00	-1.04%	(\$354.00)	\$33,900.00	\$33,546.00	\$33,546.00		
29	Education (including Library)			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00		
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00			
31	Utilities and Bulk Purchases			5.00%	\$2,500.00	\$50,000.00	\$52,500.00	\$52,500.00		
32	Landfill / Solid Waste Disposal		2.00	-6.25%	(\$640.14)	\$10,247.17	\$9,607.03	\$9,607.03		
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00			
36	Statutory Expenditures			12.55%	\$13,639.64	\$108,668.00	\$122,307.64	\$122,307.64		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00			
42	Shared Services			2.00%	\$920.00	\$45,900.00	\$46,820.00	\$46,820.00		
43	Court and Public Defender		8.00	1.59%	\$766.00	\$48,054.00	\$48,820.00	\$48,820.00		
44	Capital			-8.70%	(\$20,000.00)	\$230,000.00	\$210,000.00	\$210,000.00		
45	Debt			29.22%	\$103,691.46	\$354,824.45	\$458,515.91	\$458,515.91		
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00			
50	Reserve for Uncollected Taxes			-4.07%	(\$33,305.71)	\$818,012.47	\$784,706.76	\$784,706.76		
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00			
	Total	5.00	29.00	1.10%	\$32,653.76	\$2,966,444.33	\$2,999,098.09	\$2,999,098.09	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recon	Toming appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			Court Fees	Unknown	Due to COVID-19, court fees have been fown due to virtual court sessions

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Ass	sessments - Taxable Prop	erties (October 1, 2020 Valu	<u>ie)</u>	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2020 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	169	\$6,802,800.00	4.19%	15A Public Schools	1	\$464,100.00	3.12%
2 Residential	1,209	\$109,754,800.00	67.57%	15B Other Schools			0.00%
3A/3B Farm	654	\$25,245,700.00	15.54%	15C Public Property	62	\$8,451,400.00	56.85%
4A Commercial	74	\$19,140,600.00	11.78%	15D Church and Charities	11	\$843,000.00	5.67%
4B Industrial			0.00%	15E Cemeteries & Graveyards	5	\$612,900.00	4.12%
4C Apartments	4	\$1,492,900.00	0.92%	15F Other Exempt	23	\$4,494,700.00	30.23%
5A/5B Railroad			0.00%		•		
6A/6B Business Personal Property			0.00%	- 11			
Total	2,110	\$162,436,800.00	100.00%	Total	102	\$14,866,100.00	100.00%
					•		
Average Ratio (%), Assessed to Tr	rue Value	102.06%					
Equalized Valuation, Taxable Prop	perties	\$159,158,142.27		Percentage of Exempt vs.			
	<u> </u>	, , ,		Non-Exempt Properties	9.15%		
Total # of property tax appeal	ls filed in 2020	County Tax Board	48.00	l).10 /u		
		State Tax Court		11			
Number of 2020 County Tax Board	d decisions appealed to Ta		4.00				
Number of pending property tax ap			3.00				
The state of the s	· F · · · · · · · · · · · · · · · · · ·	<u>+</u>					
Amount paid out by municipality for	For tax appeals in 2020			11			
7 miount para out by mainerparty is	or an appears in 2020						
				!!			

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT	_	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2020 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

The state of the s									Bong Term	ax Exemptions									
Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Yea	r's Payments in Lie	Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term) - Long Term Tax	Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				xemptions		
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemption	ns - Column Total	0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		•	•		_	_		-	_					-	Total Long Term Exemp	tions - GRAND TOTAL	\$0.00	\$0.00	

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USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		3.00	42,842.00	\$24,052.00		\$750.00		\$18,040.00
Supervisory Staff (Department Heads & Managers)	2.00	9.00	523,859.00	\$335,683.00		\$46,000.00	\$117,000.00	\$25,176.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	11.00	331,834.80	\$285,334.80	\$5,000.00	\$20,100.00		\$21,400.00
Totals	6.00	23.00	898,535.80	\$645,069.80	\$5,000.00	\$66,850.00	\$117,000.00	\$64,616.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Current Year # of Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost		1 0		,	· 0 /	
Single Coverage	1.00	\$9,854.00	\$9,854.00	1.00	\$9,639.00	\$9,639.00
Parent & Child	1.00	\$17,571.60	\$17,571.60	1.00	\$17,253.84	\$17,253.84
Employee & Spouse (or Partner)	2.00	\$39,266.00	\$78,532.00	2.00	\$77,112.00	\$154,224.00
Family	1.00	\$31,445.00	\$31,445.00	1.00	\$30,874.00	\$30,874.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	5.00		\$137,402.60	5.00		\$211,990.84
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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$21,741.00	\$21,741.00	1	\$19,448.04	\$19,448.04
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$21,741.00	1.00		\$19,448.04
GRAND TOTAL	6.00		\$159,143.60	6.00		\$231,438.88

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

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

_		(cne	ck applicable	items)	
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
-			-		_
Totals	0.00	\$0.00			
		40.00			
Total Funds Reserved	as of end of 2020				
Total Funds Reserved Total Funds App	ropriated in 2021				
Total runus App	TUDD 0.4				

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

	Gross		Net		Current Year	2022	2023	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
۔								
Local School Debt				Utility Fund - Principal				
Regional School Debt	\$10,935,563.69	\$10,935,563.69	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$276,344.91			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$6,799.00			
Arts and Culture				Bonds - Principal	\$117,157.50	\$124,968.00	\$13,278.50	
l ⁰			·	Bonds - Interest	\$58,214.50	\$52,307.00	\$46,108.00	
0				Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00			Г		
0			\$0.00	Total	\$458,515.91	\$177,275.00	\$59,386.50	\$0.00
Municipal Purposes								
Debt Authorized	\$3,106,700.00	\$303,445.39	\$2,803,254.61	Total Principal	\$393,502.41	\$124,968.00	\$13,278.50	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$65,013.50	\$52,307.00	\$46,108.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	15.29%			
Loans and Other Debt			\$0.00					
				Description		Debt Not List	ed Above	
Total (Current Year)	\$14,042,263.69	\$11,239,009.08	\$2,803,254.61	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	4,016			Total Other				
_								
Per Capita Gross Debt	\$3,496.58			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$698.02			Rating		AA		
-				Year of Last Rating		2019		
3 Yr. Average Property Valuation		\$460,309,532.67						•
	_			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Propert	y Valuation	0.61%						

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Upper Pittsgrove	Joint Municpal Court		1.5.2004	indefinately	payments based on
Providing	Alloway	Joint Municpal Court		1.5.2004		each muncipalities

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality		

USER FRIENDLY BUDGET SECTION - Notes

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