



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
Jack	G.	Killion	12/31/2020	<input type="text" value="jkillion@twp.pennsauken.nj.us"/>

Chief Administrative Officer

John	F.	Kneib		<input type="text" value="jkneib@twp.pennsauken.nj.us"/>
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Chief Financial Officer

Ronald	S.	Crane		<input type="text" value="rcrane@twp.pennsauken.nj.us"/>
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Municipal Clerk

Eugene		Padalino		<input type="text" value="gpadalino@twp.pennsauken.nj.us"/>
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Registered Municipal Accountant

Scott		Barron		<input type="text" value="sbarron@bowmanllp.com"/>
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ricardo	V.	Taylor	12/31/2019	<input type="text" value="rtaylor@twp.pennsauken.nj.us"/>
Elizabeth	W.	McBride	12/31/2020	<input type="text" value="bmcbride@twp.pennsauken.nj.us"/>
Marco		DiBattista	12/31/2021	<input type="text" value="mdibattista@twp.pennsauken.nj.us"/>
Jessica		Rafeh	12/31/2021	<input type="text" value="jrafeh@twp.pennsauken.nj.us"/>



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	Calendar Year	Calendar Year	% of	Avg Residential	<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	0.934	\$21,909,982.97	24.66%	\$0.00	Municipal Purpose Tax	ACTUAL	\$21,859,991.71
Municipal Library	0.033	\$795,017.03	0.89%	\$0.00	Municipal Library	ACTUAL	\$810,008.29
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.179	\$4,200,000.00	4.73%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$4,280,000.00
Local School District	1.777	\$41,658,909.00	46.88%	\$0.00	Local School District	ESTIMATED	\$42,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.845	\$19,806,838.28	22.29%	\$0.00	County Purposes	ESTIMATED	\$20,000,000.00
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	\$482,799.70	0.54%	\$0.00	County Open Space	ESTIMATED	\$500,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.789	\$88,853,546.98	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$89,650,000.00
Total Taxable Valuation as of October 1, 2018 <u>\$2,351,682,829.00</u> (To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment <u>\$140,000.00</u>							
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
	Prior Year	Current Year	% Change (+/-)				
	0.934	0.930	-0.43%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$21,909,982.97	\$21,859,991.71	-0.23%	(\$49,991.26)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$1,302.00	#DIV/0!	\$1,302.00			
					Revenue Anticipated, Excluding Tax Levy		16,880,000.00
					Budget Appropriations, before Reserve for Uncollected Taxes		36,940,000.00
					Total Non-Municipal Tax Levy		\$66,980,000.00
					Amount to be Raised by Taxes - Before RUT		\$87,040,000.00
					Reserve for Uncollected Taxes (RUT)		\$2,610,000.00
					Total Amount to be Raised by Taxes		\$89,650,000.00
					% of Tax Collections used to Calculate RUT		97.09%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		86,773,547.51
					Total Tax Levy, CY 2018		89,080,988.24
					% of Taxes Collected, CY 2018		97.41%
					Delinquent Taxes - December 31, 2018		\$2,088,145.37

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	Golf Course Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	20.88%	\$217,720.00	\$1,042,500.00	\$1,260,220.00	\$1,197,500.00		\$62,720.00					
08	Local Revenue	-1.56%	(\$80,217.30)	\$5,135,597.67	\$5,055,380.37	\$3,483,100.37		\$1,572,280.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,499,150.00	\$5,499,150.00	\$5,499,150.00							
08	Uniform Construction Code Fees	-0.29%	(\$2,476.70)	\$867,476.70	\$865,000.00	\$865,000.00							
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	-64.19%	(\$64,764.57)	\$100,899.47	\$36,134.90	\$36,134.90							
08	Other Special Items	-12.32%	(\$516,052.51)	\$4,187,667.24	\$3,671,614.73	\$3,671,614.73							
15	Receipts from Delinquent Taxes	-6.03%	(\$136,555.57)	\$2,264,055.57	\$2,127,500.00	\$2,127,500.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.47%	(\$552,664.74)	\$22,412,656.45	\$21,859,991.71	\$21,859,991.71							
07	Minimum Library Tax	1.89%	\$14,991.26	\$795,017.03	\$810,008.29	\$810,008.29							
54	Open Space 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	-2.65%	(\$1,120,020.13)	\$42,305,020.13	\$41,185,000.00	\$39,550,000.00	\$0.00	\$1,635,000.00	\$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	Golf Course Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	21.00	7.00	6.12%	\$166,490.00	\$2,719,265.00	\$2,885,755.00	\$2,885,755.00							
21	Land-Use Administration	1.00	19.00	12.93%	\$19,585.00	\$151,480.00	\$171,065.00	\$171,065.00							
22	Uniform Construction Code	8.00		-6.16%	(\$71,010.00)	\$1,152,540.00	\$1,081,530.00	\$1,081,530.00							
23	Insurance			7.81%	\$466,575.00	\$5,972,995.00	\$6,439,570.00	\$6,439,570.00							
25	Public Safety	119.00	95.00	2.67%	\$347,277.59	\$13,008,352.31	\$13,355,629.90	\$13,319,495.00	\$36,134.90						
26	Public Works	33.00	3.00	10.03%	\$144,905.00	\$1,444,890.00	\$1,589,795.00	\$1,589,795.00							
27	Health and Human Services			-24.98%	(\$36,457.16)	\$145,957.16	\$109,500.00	\$109,500.00							
28	Parks and Recreation	9.00	58.00	-0.66%	(\$10,380.00)	\$1,581,210.00	\$1,570,830.00	\$224,860.00		\$1,345,970.00					
29	Education (including Library)			0.00%	\$0.00	\$903,297.88	\$903,297.88	\$903,297.88							
30	Unclassified		1.00	-47.18%	(\$99,395.00)	\$210,685.00	\$111,290.00	\$111,290.00							
31	Utilities and Bulk Purchases			1.03%	\$13,040.00	\$1,268,330.00	\$1,281,370.00	\$1,281,370.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			5.92%	\$249,765.16	\$4,218,356.71	\$4,468,121.87	\$4,414,336.87		\$53,785.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	7.00	4.00	6.32%	\$37,315.00	\$590,245.00	\$627,560.00	\$627,560.00							
44	Capital			-74.66%	(\$412,500.00)	\$552,500.00	\$140,000.00	\$140,000.00							
45	Debt			2.46%	\$86,065.00	\$3,492,550.00	\$3,578,615.00	\$3,413,370.00		\$165,245.00					
46	Deferred Charges			-45.92%	(\$162,212.75)	\$353,283.10	\$191,070.35	\$191,070.35							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-0.76%	(\$20,000.00)	\$2,630,000.00	\$2,610,000.00	\$2,610,000.00							
55	Surplus General Budget			-53.33%	(\$80,000.00)	\$150,000.00	\$70,000.00			\$70,000.00					
	Total	198.00	187.00	1.58%	\$639,062.84	\$40,545,937.16	\$41,185,000.00	\$39,513,865.10	\$36,134.90	\$0.00	\$1,635,000.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
			X		Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	\$180,000.00	2019 Budget contains final year of payment for the Special Emergency Authorization for the 2014 Revaluation Program.
		X			Workers' Compensation	\$65,000.00	Monies transferred into Workers' Compensation Trust Fund in 2019 from 2018 Appropriation Reserves to lower required 2019 Budget for this line item.
	X				Deficit in Reserve for Animal Control Fund Expenditures	\$11,070.35	An unexpected increase in animal hospital costs for stray dogs and cats once again is responsible for the Deficit. A change in provider was implemented midway through 2018.
		X			Police--Salaries & Wages	\$26,130.77	Increased costs in 2020 Budget for full yearly cost of new Police Officers hired in January (4), March (1) and April (1) 2019.
X					Payments in Lieu of Taxes	\$300,000.00	PILOT revenue received from CITGO Petroleum for Block 101 Lot 1 (a.k.a Petty's Island) that will expire upon transfer by deed of the property to the New Jersey Lands Trusts
		X			Group Insurance	\$74,154.10	Increased costs in 2020 Budget for full yearly cost of fourteen (14) new Employees hired in 2019.
X					General Capital Fund Balance	\$77,904.89	Account Balance will be \$2,095.88 after the utilization of \$80,000.07 as a revenue source in the 2019 Budget.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	371	\$30,339,000.00	1.29%	15A Public Schools	18	\$153,994,200.00	34.65%
2 Residential	10,999	\$1,541,784,200.00	65.54%	15B Other Schools	1	\$13,853,800.00	3.12%
3A/3B Farm			0.00%	15C Public Property	280	\$105,713,500.00	23.79%
4A Commercial	722	\$524,666,200.00	22.30%	15D Church and Charities	79	\$79,702,900.00	17.94%
4B Industrial	99	\$211,082,600.00	8.97%	15E Cemeteries & Graveyards	5	\$10,239,500.00	2.30%
4C Apartments	47	\$39,601,100.00	1.68%	15F Other Exempt	181	\$80,888,800.00	18.20%
5A/5B Railroad	4	\$839,100.00	0.04%				
6A/6B Business Personal Property	1	\$4,204,029.00	0.18%				
Total	12,243	\$2,352,516,229.00	100.00%	Total	564	\$444,392,700.00	100.00%
Average Ratio (%), Assessed to True Value				96.52%			
Equalized Valuation, Taxable Properties				\$2,437,335,504.56			
Total # of property tax appeals filed in 2018				County Tax Board		54.00	
				State Tax Court		10.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2018				\$115,090.76			
				Percentage of Exempt vs. Non-Exempt Properties			
				18.89%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	4	\$72,382.03	\$2,783,300.00	\$87,836.60
I Dwelling Exemption	467	\$0.00	\$4,032,100.00	\$152,776.27
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	471	72,382.03	6,815,400.00	240,612.87

**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	91,934.89	\$82,515.00		\$2,550.52		\$6,869.37
Supervisory Staff (Department Heads & Managers)	19.00	25.00	3,082,992.98	\$2,341,176.15	\$55,316.84	\$262,990.67	\$241,207.51	\$182,301.81
Police Officers (Including Superior Officers)	78.00	7.00	12,269,305.09	\$8,183,427.85	\$322,109.45	\$2,332,110.76	\$1,261,942.60	\$169,714.43
Fire Fighters (Including Superior Officers)	20.00	7.00	2,764,133.62	\$1,848,324.56	\$101,414.02	\$466,422.89	\$291,413.12	\$56,559.03
All Other Union Employees not listed above	64.00	30.00	6,293,735.45	\$4,300,700.03	\$185,677.01	\$606,828.77	\$839,556.96	\$360,972.68
All Other Non-Union Employees not listed above	17.00	113.00	2,234,465.91	\$1,697,247.55	\$9,681.85	\$166,113.27	\$222,742.30	\$138,680.94
Totals	198.00	187.00	26,736,567.94	\$18,453,391.14	\$674,199.17	\$3,837,016.88	\$2,856,862.49	\$915,098.26

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

YES

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	51.00	\$7,010.88	\$357,554.88	44.00	\$8,212.75	\$361,361.00
Parent & Child	19.00	\$16,474.32	\$313,012.08	19.00	\$17,334.51	\$329,355.69
Employee & Spouse (or Partner)	27.00	\$16,697.40	\$450,829.80	14.00	\$13,357.92	\$187,010.88
Family	86.00	\$22,564.08	\$1,940,510.88	100.00	\$21,989.06	\$2,198,906.00
Employee Cost Sharing Contribution (enter as negative -)			(\$235,695.21)			(\$437,216.15)
Subtotal	183.00		\$2,826,212.43	177.00		\$2,639,417.42
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	31	\$9,431.52	\$292,377.12	28	\$9,605.94	\$268,966.32
Parent & Child	5	\$21,375.60	\$106,878.00	4	\$19,097.46	\$76,389.84
Employee & Spouse (or Partner)	66	\$21,603.96	\$1,425,861.36	59	\$19,115.08	\$1,127,789.72
Family	29	\$27,613.32	\$800,786.28	36	\$24,068.11	\$866,451.96
Employee Cost Sharing Contribution (enter as negative -)			(\$7,999.59)			(\$4,876.34)
Subtotal	131.00		\$2,617,903.17	127.00		\$2,334,721.50
GRAND TOTAL	314.00		\$5,444,115.60	304.00		\$4,974,138.92

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Firefighter's Mutual Benevolent Association Lodge Number 64 (12)	159.17	\$114,516.87	X		
Firefighter's Mutual Benevolent Association Lodge Number 64 (5)	60.33	\$50,325.19	X		
American Federation of State, County and Municipal Employees (64)	802.00	\$23,708.08	X		
Fraternal Order of Police--Garden State Lodge Number 3 (56)	2316.00	\$885,091.70	X		
Superior Officer's Association (15)	603.88	\$304,478.28	X		
John T. Nettleton, Chief of Police	13.00	\$12,686.89			X
Joseph V. Palumbo, Fire Chief	80.00	\$40,550.78			X
Pennsauken Township Non-Union Employees (36)	432.50	\$153,025.95		X	
Totals	4466.88	\$1,584,383.74			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated in 2019		\$202,460.56			

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget				
		Deductions			2020 Budget	2021 Budget	All Additional Future Years' Budgets	
Local School Debt	\$39,234,000.00	\$39,234,000.00	\$0.00	Utility Fund - Principal	\$141,869.00	\$143,293.00	\$144,716.00	\$802,855.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$23,372.81	\$20,546.29	\$17,691.78	\$57,007.21
Utility Fund Debt				Bond Anticipation Notes - Principal				
Golf Course	\$1,232,733.00	\$1,232,733.00	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$2,678,131.00	\$2,741,707.00	\$2,805,284.00	\$15,752,145.00
0			\$0.00	Bonds - Interest	\$577,869.76	\$515,489.26	\$451,596.76	\$1,395,014.02
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$3,421,242.57	\$3,421,035.55	\$3,419,288.54	\$18,007,021.23
Municipal Purposes				Total Principal	\$2,820,000.00	\$2,885,000.00	\$2,950,000.00	\$16,555,000.00
Debt Authorized	\$6,450.00		\$6,450.00	Total Interest	\$601,242.57	\$536,035.55	\$469,288.54	\$1,452,021.23
Notes Outstanding	\$5,260,000.00		\$5,260,000.00	% of Total Current Year Budget	8.31%			
Bonds Outstanding	\$23,977,267.00		\$23,977,267.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$69,710,450.00	\$40,466,733.00	\$29,243,717.00					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	35,767							
Per Capita Gross Debt	\$1,949.02			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$817.62			Rating	Aa3			
3 Yr. Average Property Valuation		\$2,429,866,173.33		Year of Last Rating	2017			
Net Debt as % of 3 Year Avg Property Valuation		1.20%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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