



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: 0817

Filename: 0817_fbi_2016.xlsm

Website: historicswedeseboro.com

Phone Number: 856-467-0202

Mailing Address: 1500 Kings Highway

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

Municipality: Swedesboro **State:** NJ **Zip:** 08085

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Fromm	12/31/2019	tfromm@swedesboro.com

Chief Administrative Officer

N/A				
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Chief Financial Officer

Elizabeth		Pigliacelli		epigliacelli@swedesboro.com
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Municipal Clerk

Tanya		Goodwin		tgoodwin@swedesboro.com
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Registered Municipal Accountant

Carol		McAllister		cmcallister@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Diane		Hale	12/31/2016	dhale@swedesboro.com
George		Weeks	12/31/2016	gweeks@swedesboro.com
David		Flaherty	12/31/2017	dflaherty@swedesboro.com
Joanna		Gahrs	12/31/2017	jgahrs@swedesboro.com
Salvatore		Casella	12/31/2018	scasella@swedesboro.com
Mary		Oblennis	12/31/2018	aoblennis@swedesboro.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>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	<u>Taxes</u>
Municipal Purpose Tax	0.918	\$1,602,012.05	23.63%	\$1,574.62	Municipal Purpose Tax
Municipal Library			0.00%	\$0.00	Municipal Library
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)			0.00%	\$0.00	Other Special Districts (total levies)
Local School District	1.354	\$2,361,186.00	34.83%	\$2,322.48	Local School District
Regional School District	0.905	\$1,579,530.00	23.30%	\$1,552.32	Regional School District
County Purposes	0.620	\$1,081,508.49	15.95%	\$1,063.47	County Purposes
County Library	0.047	\$81,525.19	1.20%	\$80.62	County Library
County Board of Health			0.00%	\$0.00	County Board of Health
County Open Space	0.042	\$72,884.17	1.08%	\$72.04	County Open Space
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)
Total (Calendar Year 2015 Budget)	3.886	\$6,778,645.90	100.00%	\$6,665.54	Total ESTIMATED amount to be raised by taxes
Total Taxable Valuation as of October 1, 2015 <u>\$172,468,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy
Current Year Average Residential Assessment <u>\$171,527.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)
	0.918	0.951	3.59%		Total Amount to be Raised by Taxes
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used
	\$1,602,012.05	\$1,640,006.11	2.37%	\$37,994.06	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2015
	\$1,574.62	\$1,631.22	3.59%	\$56.60	Total Tax Levy, CY 2015
					% of Taxes Collected, CY 2015
					Delinquent Taxes - December 31, 2015

<u>Actual/Estimated</u>	<u>Tax Levy</u>
ACTUAL	\$1,640,006.11
ESTIMATED	\$2,408,409.72
ESTIMATED	\$1,611,120.60
ESTIMATED	\$1,081,792.85
ESTIMATED	\$81,626.76
ESTIMATED	\$72,498.24
	\$6,895,454.28
	917,349.80
	2,212,583.20
	\$5,255,448.17
	\$6,550,681.57
	\$344,772.71
	\$6,895,454.28
	95.00%
	6,529,343.29
	6,806,553.91
	95.93%
	\$277,210.62

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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-35.37%	(\$184,400.00)	\$521,400.00	\$337,000.00	\$220,000.00		\$117,000.00					
08	Local Revenue	-12.65%	(\$19,674.13)	\$155,574.13	\$135,900.00	\$103,900.00		\$32,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$259,353.00	\$259,353.00	\$259,353.00							
08	Uniform Construction Code Fees		\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations		\$0.00		\$0.00								
10	Public and Private Revenue	-30.33%	(\$8,312.31)	\$27,409.11	\$19,096.80	\$19,096.80							
08	Other Special Items	-27.50%	(\$22,758.00)	\$82,758.00	\$60,000.00	\$40,000.00		\$20,000.00					
15	Receipts from Delinquent Taxes	-7.52%	(\$22,377.57)	\$297,377.57	\$275,000.00	\$275,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.77%	(\$107,222.23)	\$2,847,228.34	\$2,740,006.11	\$1,640,006.11		\$1,100,000.00					
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-8.70%	(\$364,744.24)	\$4,191,100.15	\$3,826,355.91	\$2,557,355.91	\$0.00	\$1,269,000.00	\$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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	9.00	7.19%	\$25,304.00	\$351,700.00	\$377,004.00	\$377,004.00								
21	Land-Use Administration		1.00	-9.77%	(\$1,050.00)	\$10,750.00	\$9,700.00	\$9,700.00								
22	Uniform Construction Code		1.00	-33.77%	(\$17,390.00)	\$51,500.00	\$34,110.00	\$34,110.00								
23	Insurance			0.00%	\$0.00	\$157,000.00	\$157,000.00	\$157,000.00								
25	Public Safety			-53.40%	(\$3,025.00)	\$5,665.00	\$2,640.00	\$1,890.00	\$750.00							
26	Public Works	7.00	1.00	1.23%	\$16,412.69	\$1,335,646.11	\$1,352,058.80	\$376,350.00	\$5,108.80	\$970,600.00						
27	Health and Human Services			-1.91%	(\$500.00)	\$26,147.50	\$25,647.50	\$9,100.00	\$16,547.50							
28	Parks and Recreation			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
29	Education (including Library)			0.00%	\$0.00	\$19,536.00	\$19,536.00	\$19,536.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			0.90%	\$900.00	\$99,800.00	\$100,700.00	\$100,700.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			-96.67%	(\$2,900.00)	\$3,000.00	\$100.00	\$100.00								
36	Statutory Expenditures			6.31%	\$10,529.00	\$166,773.00	\$177,302.00	\$140,802.00		\$36,500.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.12%	\$13,694.90	\$646,635.00	\$660,329.90	\$660,329.90								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			34.44%	\$60,100.00	\$174,500.00	\$234,600.00	\$131,700.00		\$102,900.00						
45	Debt			-30.37%	(\$141,045.00)	\$464,400.00	\$323,355.00	\$164,355.00		\$159,000.00						
46	Deferred Charges			-100.00%	(\$32,000.00)	\$32,000.00	\$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			-9.48%	(\$36,106.84)	\$380,879.55	\$344,772.71	\$344,772.71								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	10.00	12.00	-2.72%	(\$107,076.25)	\$3,933,432.16	\$3,826,355.91	\$2,534,949.61	\$22,406.30	\$0.00	\$1,269,000.00	\$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	
	# of Parcels	Assessed Value	% of Total		# of Parcels
1 Vacant Land	71	\$1,311,500.00	0.76%	15A Public Schools	3
2 Residential	793	\$135,324,200.00	78.36%	15B Other Schools	
3A/3B Farm	2	\$25,300.00	0.01%	15C Public Property	30
4A Commercial	86	\$30,020,200.00	17.38%	15D Church and Charities	20
4B Industrial	8	\$3,273,800.00	1.90%	15E Cemeteries & Graveyards	1
4C Apartments	4	\$2,749,500.00	1.59%	15F Other Exempt	5
5A/5B Railroad			0.00%		
6A/6B Business Personal Property			0.00%		
Total	964	\$172,704,500.00	100.00%	Total	59
Average Ratio (%), Assessed to True Value		97.86%			
Equalized Valuation, Taxable Properties		\$176,481,197.63			
Total # of property tax appeals filed in 2015			County Tax Board	7.00	
			State Tax Court	0.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00	
Number of pending property tax appeals in State Tax Court				0.00	
Amount paid out by municipality for tax appeals in 2015				\$0.00	
				Percentage of Exempt vs. Non-Exempt Properties	15.68%

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				
I Dwelling Exemption				
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	0	0.00	0.00	0.00

Properties (October 1, 2015 Value)	
Assessed Value	% of Total
\$13,224,400.00	48.85%
	0.00%
\$5,229,100.00	19.31%
\$7,234,900.00	26.72%
\$165,500.00	0.61%
\$1,219,400.00	4.50%
\$27,073,300.00	100.00%

**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)
Governing Body		7.00	12,056.80	\$11,200.00		
Supervisory Staff (Department Heads & Managers)	3.00	2.00	290,235.66	\$224,192.36		\$13,629.96
Police Officers (Including Superior Officers)			0.00			
Fire Fighters (Including Superior Officers)			0.00			
All Other Union Employees not listed above	4.00		365,390.77	\$207,488.00	\$50,000.00	\$20,167.83
All Other Non-Union Employees not listed above	2.00	4.00	203,326.32	\$137,836.31		\$8,370.65
Totals	9.00	13.00	871,009.55	\$580,716.67	\$50,000.00	\$42,168.44

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.

Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
	\$856.80
\$35,262.62	\$17,150.72
\$71,862.10	\$15,872.83
\$46,574.89	\$10,544.48
\$153,699.61	\$44,424.83

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)
Active Employees - Health Benefits - Annual Cost					
Single Coverage	2.00	\$8,158.73	\$16,317.45	1.00	\$10,816.92
Parent & Child	1.00	\$19,917.60	\$19,917.60	1.00	\$18,138.24
Employee & Spouse (or Partner)	1.00	\$22,254.24	\$22,254.24	1.00	\$21,465.24
Family	4.00	\$29,350.80	\$117,403.20	4.00	\$29,097.48
Employee Cost Sharing Contribution (enter as negative -)			(\$25,439.28)		
Subtotal	8.00		\$150,453.21	7.00	
Elected Officials - Health Benefits - Annual Cost					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative -)					
Subtotal	0.00		\$0.00	0.00	
Retirees - Health Benefits - Annual Cost					
Single Coverage	1	\$15,847.56	\$15,847.56	1	\$15,058.08
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative -)					
Subtotal	1.00		\$15,847.56	1.00	
GRAND TOTAL	9.00		\$166,300.77	8.00	

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

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

Yes

Total Prior Year Cost
\$10,816.92
\$18,138.24
\$21,465.24
\$116,389.92
(\$22,243.96)
\$144,566.36
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$15,058.08
\$0.00
\$0.00
\$0.00
\$15,058.08
\$159,624.44

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

	Gross Debt	Deductions	Net Debt	Current Year Budget
Local School Debt	\$5,430,305.70	\$4,402,128.23	\$1,028,177.47	Utility Fund - Principal
Regional School Debt	\$2,764,963.03	\$2,764,963.03	\$0.00	Utility Fund - Interest
Utility Fund Debt				Bond Anticipation Notes - Principal
Water & Sewer	\$1,819,000.00	\$1,819,000.00	\$0.00	Bond Anticipation Notes - Interest
0			\$0.00	Bonds - Principal
0			\$0.00	Bonds - Interest
0			\$0.00	Loans & Other Debt - Principal
0			\$0.00	Loans & Other Debt - Interest
0			\$0.00	Total
<u>Municipal Purposes</u>				
Debt Authorized			\$0.00	Total Principal
Notes Outstanding	\$1,513,855.00		\$1,513,855.00	Total Interest
Bonds Outstanding	\$1,739,000.00	\$40,000.00	\$1,699,000.00	% of Total Current Year Budget
Loans and Other Debt	\$48,351.91		\$48,351.91	
Total (Current Year)	\$13,315,475.64	\$9,026,091.26	\$4,289,384.38	Description
Population (2010 census)	2,584			Total Guarantees - Governmental
Per Capita Gross Debt	\$5,153.05			Total Guarantees - Other
Per Capita Net Debt	\$1,659.98			Total Capital/Equipment Leases
3 Yr. Average Property Valuation		\$176,085,129.00		Total Other
Net Debt as % of 3 Year Avg Property Valuation		2.44%		
				<u>Bond Rating</u>
				Rating
				Year of Last Rating
				Moody's
				Mark "X" if Municipality has no bond rating

MPACT

2017 Budget	2018 Budget	All Additional Future Years' Budgets						
\$90,000.00	\$90,000.00	\$2,449,000.00						
\$66,110.00	\$63,185.00	\$414,981.25						
\$80,000.00	\$100,000.00	\$1,559,000.00						
\$65,000.00	\$62,000.00	\$389,365.00						
\$9,400.00	\$9,400.00	\$23,300.00						
\$310,510.00	\$324,585.00	\$4,835,646.25						
\$179,400.00	\$199,400.00	\$4,031,300.00						
\$131,110.00	\$125,185.00	\$804,346.25						
Debt Not Listed Above								
<table border="1"> <tr> <td><u>Standard & Poors</u></td> <td><u>Fitch</u></td> </tr> <tr> <td>AA-</td> <td></td> </tr> <tr> <td>2010</td> <td></td> </tr> </table>		<u>Standard & Poors</u>	<u>Fitch</u>	AA-		2010		
<u>Standard & Poors</u>	<u>Fitch</u>							
AA-								
2010								

USER FRIENDLY BUDGET SECTION - Notes

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