



State of New Jersey  
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0815 Pitman Borough - County of Gloucester

Adopted

Municode: 0815

Filename: 0815\_fba\_2023.xlsm

Website: www.pitman.org

Phone Number: 856-589-3522

Mailing Address: 110 South Broadway

Municipality: Pitman

State: NJ

Zip: 08071

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Razze	12/31/2023	michael.razze@pitman.org

Chief Administrative Officer

Sandra		McCafferty		smccafferty@pitman.org
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Chief Financial Officer

Stephen		Considine		pitmanco@gmail.com
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Municipal Clerk

Sandra		McCafferty		smccafferty@pitman.org
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Registered Municipal Accountant

Michael		Holt		mholt@hmacpainc.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Kelly	12/31/2024	vince.kelly@pitman.org
John		Fitzpatrick	12/31/2025	john.fitzpatrick@pitman.org
Vanessa		James	12/31/2025	Vanessa.james@pitman.org
Adam		Mazzola	12/31/2023	Adam.mazzola@pitman.org
Courtney		Milward	12/31/2024	Courtney.millward@pitman.org
Matthew		Weng	12/31/2023	matthew.weng@pitman.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.730	\$5,765,901.21	22.35%	\$840.32	Municipal Purpose Tax	ACTUAL	\$6,282,954.32
Municipal Library	0.028	\$224,882.00	0.87%	\$32.23	Municipal Library	ACTUAL	\$262,361.01
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.959	\$15,467,413.00	59.97%	\$2,255.04	Local School District	ESTIMATED	\$15,776,761.26
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.519	\$4,093,421.05	15.87%	\$597.43	County Purposes	ESTIMATED	\$4,183,657.76
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$242,447.51	0.94%	\$35.68	County Open Space	ESTIMATED	\$244,801.17
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(\$789,681,200.00)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
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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	15.85%	\$355,072.50	\$2,239,904.00	\$2,594,976.50	\$2,085,000.00			\$509,976.50				
08	Local Revenue	4.47%	\$148,609.36	\$3,321,414.64	\$3,470,024.00	\$470,024.00			\$3,000,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$37,716.87	\$638,447.00	\$676,163.87	\$676,163.87							
08	Uniform Construction Code Fees	-0.26%	(\$348.00)	\$135,348.00	\$135,000.00	\$135,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-20.36%	(\$85,397.10)	\$419,437.10	\$334,040.00	\$334,040.00							
08	Other Special Items	-26.22%	(\$200,037.66)	\$762,891.58	\$562,853.92	\$562,853.92							
15	Receipts from Delinquent Taxes	-29.15%	(\$113,141.84)	\$388,141.84	\$275,000.00	\$275,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.75%	(\$177,991.52)	\$6,460,945.84	\$6,282,954.32	\$6,282,954.32							
07	Minimum Library Tax	16.67%	\$37,479.01	\$224,882.00	\$262,361.01	\$262,361.01							
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	0.01%	\$1,961.62	\$14,641,412.00	\$14,643,373.62	\$11,133,397.12	\$0.00	\$0.00	\$3,509,976.50	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	3.00	22.85%	\$125,895.00	\$550,955.00	\$676,850.00	\$676,850.00								
21	Land-Use Administration	1.00	3.00	-16.94%	(\$9,200.00)	\$54,300.00	\$45,100.00	\$45,100.00								
22	Uniform Construction Code	1.00	5.00	-1.14%	(\$1,407.00)	\$123,637.00	\$122,230.00	\$122,230.00								
23	Insurance			6.50%	\$83,150.00	\$1,279,000.00	\$1,362,150.00	\$1,362,150.00								
25	Public Safety	18.00	25.00	-1.09%	(\$25,200.00)	\$2,306,735.00	\$2,281,535.00	\$1,824,081.08	\$457,453.92							
26	Public Works	23.00	5.00	5.32%	\$178,070.00	\$3,350,015.00	\$3,528,085.00	\$1,230,970.00				\$2,297,115.00				
27	Health and Human Services	0.00	2.00	9.16%	\$5,380.00	\$58,745.00	\$64,125.00	\$64,125.00								
28	Parks and Recreation	4.00	23.00	14.14%	\$44,600.00	\$315,380.00	\$359,980.00	\$359,980.00								
29	Education (including Library)	5.00	4.00	0.68%	\$1,800.00	\$266,600.00	\$268,400.00	\$268,400.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			6.78%	\$34,600.00	\$510,600.00	\$545,200.00	\$545,200.00								
32	Landfill / Solid Waste Disposal			0.60%	\$3,755.00	\$625,745.00	\$629,500.00	\$629,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			13.08%	\$149,404.00	\$1,142,108.00	\$1,291,512.00	\$1,180,662.00				\$110,850.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	1.00	0.00	0.00%	\$0.00	\$185,000.00	\$185,000.00	\$185,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			60.00%	\$150,000.00	\$250,000.00	\$400,000.00	\$300,000.00				\$100,000.00				
45	Debt			8.12%	\$133,930.50	\$1,649,903.00	\$1,783,833.50	\$781,822.00				\$1,002,011.50				
46	Deferred Charges			#DIV/0!	\$8,292.96	\$0.00	\$8,292.96	\$8,292.96								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			4.15%	\$30,158.44	\$726,881.72	\$757,040.16	\$757,040.16								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		58.00	70.00	6.82%	\$913,228.90	\$13,395,604.72	\$14,308,833.62	\$10,341,403.20	\$457,453.92	\$0.00	\$0.00	\$3,509,976.50	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$1,774,000.00	0.22%	15A Public Schools	11	\$28,231,300.00	31.32%
2 Residential	2,985	\$711,282,900.00	90.03%	15B Other Schools			0.00%
3A/3B Farm	5	\$284,100.00	0.04%	15C Public Property	89	\$19,323,500.00	21.44%
4A Commercial	135	\$38,978,600.00	4.93%	15D Church and Charities	27	\$37,848,400.00	41.99%
4B Industrial	5	\$13,489,000.00	1.71%	15E Cemeteries & Graveyards			0.00%
4C Apartments	13	\$23,872,600.00	3.02%	15F Other Exempt	19	\$4,734,400.00	5.25%
5A/5B Railroad	5	\$341,400.00	0.04%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	3,211	\$790,022,600.00	100.00%	Total	146	\$90,137,600.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
116.69%				11.41%			
Total # of property tax appeals filed in 2022							
County Tax Board							
State Tax Court							
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							
\$0.00							

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	5.00	0.00	542,565.00	\$418,000.00	\$0.00	\$17,000.00	\$68,900.00	\$38,665.00
Police Officers (Including Superior Officers)	17.00	2.00	2,403,400.00	\$1,600,000.00	\$160,000.00	\$149,000.00	\$224,800.00	\$269,600.00
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	20.00	3.00	1,736,862.00	\$1,272,000.00	\$53,000.00	\$26,500.00	\$262,800.00	\$122,562.00
All Other Non-Union Employees not listed above	16.00	58.00	1,326,570.00	\$969,000.00	\$28,000.00	\$18,900.00	\$216,500.00	\$94,170.00
Totals	58.00	70.00	6,009,397.00	\$4,259,000.00	\$241,000.00	\$211,400.00	\$773,000.00	\$524,997.00

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

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	17.00	\$12,360.00	\$210,120.00	18.00	\$11,892.00	\$214,056.00
Parent & Child	4.00	\$17,892.00	\$71,568.00	3.00	\$17,208.00	\$51,624.00
Employee & Spouse (or Partner)	8.00	\$26,100.00	\$208,800.00	8.00	\$25,104.00	\$200,832.00
Family	14.00	\$31,608.00	\$442,512.00	11.00	\$30,396.00	\$334,356.00
Employee Cost Sharing Contribution (enter as negative - )			(\$160,000.00)			(\$155,000.00)
Subtotal	43.00		\$773,000.00	40.00		\$645,868.00
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$11,832.00	\$23,664.00	2	\$11,376.00	\$22,752.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	7	\$23,616.00	\$165,312.00	6	\$22,716.00	\$136,296.00
Family	6	\$29,772.00	\$178,632.00	6	\$28,632.00	\$171,792.00
Employee Cost Sharing Contribution (enter as negative - )			(\$9,000.00)			(\$8,600.00)
Subtotal	15.00		\$358,608.00	14.00		\$322,240.00
GRAND TOTAL	58.00		\$1,131,608.00	54.00		\$968,108.00

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)?

No

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

No

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
NONE UNION EMPLOYEES, FULL AND PART TIME	516.00	\$111,787.00			
TEAMSTERS UNION	80.00	\$21,170.00	X		
AFSCME UNION	227.00	\$53,199.00	X		
PBA UNION	516.00	\$208,685.00	X		
<b>Totals</b>	1339.00	\$394,841.00			
<b>Total Funds Reserved as of end of 2022</b>			\$0.00		
<b>Total Funds Appropriated in 2023</b>			\$0.00		

### UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt		\$1,980,000.00	\$1,980,000.00	\$0.00	Utility Fund - Principal	\$393,300.44	\$404,555.32	\$415,851.31	\$3,658,100.41
Regional School Debt				\$0.00	Utility Fund - Interest	\$172,875.06	\$151,475.06	\$137,024.19	\$1,431,803.27
					Bond Anticipation Notes - Principal	\$462,928.00			
Utility Fund Debt					Bond Anticipation Notes - Interest	\$190,530.00			
		\$6,964,901.48	\$6,964,901.48	\$0.00	Bonds - Principal	\$460,000.00	\$475,000.00	\$495,000.00	\$1,760,000.00
				\$0.00	Bonds - Interest	\$104,200.00	\$89,300.00	\$73,700.00	\$139,025.00
				\$0.00	Loans & Other Debt - Principal				
				\$0.00	Loans & Other Debt - Interest				
				\$0.00					
					Total	\$1,783,833.50	\$1,120,330.38	\$1,121,575.50	\$6,988,928.68
Municipal Purposes				\$0.00	Total Principal	\$1,316,228.44	\$879,555.32	\$910,851.31	\$5,418,100.41
Debt Authorized (BNI)				\$0.00	Total Interest	\$467,605.06	\$240,775.06	\$210,724.19	\$1,570,828.27
Notes Outstanding				\$0.00	% of Total Current Year Budget	12.47%			
Bonds Outstanding		\$3,190,000.00		\$3,190,000.00					
Loans and Other Debt		\$5,041,825.75		\$5,041,825.75					
					Description	Debt Not Listed Above			
Total (Current Year)		\$17,176,727.23	\$8,944,901.48	\$8,231,825.75	Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
					Rating		AA-		
					Year of Last Rating				
					Mark "X" if Municipality has no bond rating				
					Sheet UFB-10				
Population (2020 census)		8,780							
Per Capita Gross Debt		\$1,956.35							
Per Capita Net Debt		\$937.57							
3 Year Average Property Valuation			\$698,914,483.67						
Net Debt as % of 3 Year Average Property Valuation			1.18%						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## 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**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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