



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
Jaclyn		Veasy	12/31/2026	veasy@evesham-nj.gov

Chief Administrative Officer

Lavon		Phillips		Phillipsl@evesham-nj.gov
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Chief Financial Officer

Amy		Sauls		Saulsa@evesham-nj.gov
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Municipal Clerk

Rebecca		Andrews		Andrewsr@evesham-nj.gov
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Registered Municipal Accountant

Robert		Nehila		rnehila@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Heather		Cooper	12/31/2026	Cooperh@evesham-nj.gov
Patricia		Hansen	12/31/2026	Hansenp@evesham-nj.gov
Ginamarie		Espinoza	12/31/2024	espinozag@evesham-nj.gov
Eddie		Freeman	12/31/2024	Freemane@evesham-nj.gov

Government Type: 1

Election Type: 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	Arts and Culture Trust Fund	Golf Utility	Golf Utility	Utility	Utility	Utility
08	Surplus	-5.13%	(\$443,038.26)	\$8,640,278.28	\$8,197,240.02	\$6,000,000.00	\$1,198,422.02		\$998,818.00				
08	Local Revenue	-13.52%	(\$686,505.89)	\$5,077,155.89	\$4,390,650.00	\$2,255,650.00	\$45,000.00		\$2,090,000.00				
09	State Aid (without offsetting appropriation)	-13.02%	(\$479,316.14)	\$3,681,746.14	\$3,202,430.00	\$3,202,430.00							
08	Uniform Construction Code Fees	-8.26%	(\$121,559.40)	\$1,471,559.40	\$1,350,000.00	\$1,350,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-11.83%	(\$69,856.97)	\$590,722.97	\$520,866.00	\$520,866.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-18.45%	(\$268,242.79)	\$1,454,173.69	\$1,185,930.90	\$1,185,930.90							
08	Other Special Items	-12.90%	(\$669,686.96)	\$5,192,471.41	\$4,522,784.45	\$3,522,784.45	\$1,000,000.00						
15	Receipts from Delinquent Taxes	-24.77%	(\$230,517.50)	\$930,517.50	\$700,000.00	\$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.45%	(\$679,874.25)	\$27,754,509.68	\$27,074,635.43	\$27,074,635.43							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.16%	(\$5,086.23)	\$3,187,016.51	\$3,181,930.28		\$3,181,930.28						
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	-6.30%	(\$3,653,684.39)	\$57,980,151.47	\$54,326,467.08	\$45,812,296.78	\$5,425,352.30	\$0.00	\$3,088,818.00	\$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	Arts and Culture Trust Fund	Golf Utility	Golf Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	25.50	12.70	-9.31%	(\$319,279.50)	\$3,427,621.50	\$3,108,342.00	\$3,108,342.00								
21	Land-Use Administration	3.75		-19.87%	(\$79,535.00)	\$400,375.00	\$320,840.00	\$320,840.00								
22	Uniform Construction Code	8.75	2.00	-4.13%	(\$29,510.00)	\$713,920.00	\$684,410.00	\$684,410.00								
23	Insurance			-7.16%	(\$302,338.00)	\$4,224,000.00	\$3,921,662.00	\$3,921,662.00								
25	Public Safety	91.00	44.00	7.36%	\$782,160.00	\$10,633,708.00	\$11,415,868.00	\$11,415,868.00								
26	Public Works	33.00		6.09%	\$295,730.00	\$4,853,770.00	\$5,149,500.00	\$5,149,500.00								
27	Health and Human Services			1.51%	\$200.00	\$13,250.00	\$13,450.00	\$13,450.00								
28	Parks and Recreation	18.00	47.00	1.30%	\$72,397.78	\$5,562,006.22	\$5,634,404.00	\$441,960.00	\$3,673,824.00		\$1,518,620.00					
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified		0.30	-9.93%	(\$172,992.79)	\$1,742,673.69	\$1,569,680.90	\$350,000.00	\$1,219,680.90							
31	Utilities and Bulk Purchases			-1.55%	(\$31,000.00)	\$1,996,500.00	\$1,965,500.00	\$1,965,500.00								
32	Landfill / Solid Waste Disposal			4.95%	\$150,101.00	\$3,034,899.00	\$3,185,000.00	\$3,185,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.42%	\$131,548.33	\$5,445,949.67	\$5,577,498.00	\$5,452,586.00			\$124,912.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-10.26%	(\$59,554.00)	\$580,420.00	\$520,866.00	\$520,866.00								
43	Court and Public Defender	3.00	1.00	1.15%	\$3,667.75	\$318,351.00	\$322,018.75	\$322,018.75								
44	Capital			-39.04%	(\$248,189.38)	\$635,689.38	\$387,500.00	\$250,000.00	\$137,500.00							
45	Debt			-5.95%	(\$506,475.48)	\$8,507,374.78	\$8,000,899.30	\$5,441,585.00	\$1,614,028.30		\$945,286.00					
46	Deferred Charges			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.17%	\$154,759.82	\$1,894,268.31	\$2,049,028.13	\$2,049,028.13								
55	Surplus General Budget			100.00%	\$250,000.00	\$250,000.00	\$500,000.00				\$500,000.00					
	Total	183.00	107.00	0.16%	\$86,690.53	\$54,239,776.55	\$54,326,467.08	\$44,592,615.88	\$1,219,680.90	\$5,425,352.30	\$0.00	\$3,088,818.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	602	\$26,454,700.00	0.50%	15A Public Schools	17	\$178,009,700.00	28.79%
2 Residential	15,532	\$4,236,898,486.00	79.89%	15B Other Schools	1	\$6,705,000.00	1.08%
3A/3B Farm	118	\$13,224,570.00	0.25%	15C Public Property	219	\$141,195,300.00	22.84%
4A Commercial	536	\$746,234,400.00	14.07%	15D Church and Charities	44	\$126,873,100.00	20.52%
4B Industrial	14	\$28,674,700.00	0.54%	15E Cemeteries & Graveyards	2	\$329,200.00	0.05%
4C Apartments	20	\$251,730,200.00	4.75%	15F Other Exempt	205	\$165,212,450.00	26.72%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$81.00	0.00%				
Total	16,823	\$5,303,217,137.00	100.00%	Total	488	\$618,324,750.00	100.00%
Average Ratio (%), Assessed to True Value				74.39%			
Equalized Valuation, Taxable Properties				\$7,128,938,213.47			
Total # of property tax appeals filed in 2023				County Tax Board	11.00		
				State Tax Court	8.00		
Number of 2023 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2023							
				Percentage of Exempt vs. Non-Exempt Properties			
				11.66%			

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 2023 Total Tax Rate
G Commercial/Industrial Exemption	6	\$361,213.77	\$19,117,876.00	\$538,845.04
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	6	361,213.77	19,117,876.00	538,845.04

**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	5.00	39,810.13	\$37,000.00	\$0.00	\$0.00	\$0.00	\$2,810.13
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,813,027.81	\$1,436,722.30	\$0.00	\$113,254.17	\$153,142.08	\$109,909.26
Police Officers (Including Superior Officers)	81.00	14.00	12,103,129.80	\$9,515,791.96	\$450,000.00	\$889,634.80	\$519,744.96	\$727,958.08
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	51.00	0.00	4,109,180.33	\$2,634,224.81	\$250,000.00	\$201,518.20	\$821,919.12	\$201,518.20
All Other Non-Union Employees not listed above	37.00	44.00	5,002,945.99	\$3,887,560.52	\$150,000.00	\$159,180.37	\$508,806.72	\$297,398.38
Totals	183.00	63.00	23,068,094.06	\$17,511,299.59	\$850,000.00	\$1,363,587.54	\$2,003,612.88	\$1,339,594.05

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	54.00	\$10,080.00	\$544,320.00	47.00	\$10,421.88	\$489,828.36
Parent & Child	14.00	\$15,984.00	\$223,776.00	13.00	\$16,677.72	\$216,810.36
Employee & Spouse (or Partner)	22.00	\$21,714.00	\$477,708.00	24.00	\$22,906.92	\$549,766.08
Family	47.00	\$27,504.00	\$1,292,688.00	52.00	\$29,136.12	\$1,515,078.24
Employee Cost Sharing Contribution (enter as negative -)			(\$583,839.12)			(\$650,000.00)
Subtotal	137.00		\$1,954,652.88	136.00		\$2,121,483.04
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	1	\$12,252.00	\$12,252.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	2	\$26,928.00	\$53,856.00	1	\$22,906.92	\$22,906.92
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$66,108.00	1.00		\$22,906.92
GRAND TOTAL	140.00		\$2,020,760.88	137.00		\$2,144,389.96

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2025	2026	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt		\$0.00	Utility Fund - Principal	\$790,000.00	\$274,000.00	\$231,000.00	\$1,515,000.00	
Regional School Debt	\$26,666,390.14	\$26,666,390.14	Utility Fund - Interest	\$155,286.00	\$56,330.00	\$46,037.50	\$149,341.27	
<u>Utility Fund Debt</u>			Bond Anticipation Notes - Principal	\$1,000,000.00				
Golf	\$4,924,100.00	\$4,924,100.00	Bond Anticipation Notes - Interest	\$243,193.00				
Golf		\$0.00	Bonds - Principal	\$3,645,000.00	\$3,765,000.00	\$3,830,000.00	\$37,190,000.00	
		\$0.00	Bonds - Interest	\$1,570,985.30	\$1,428,855.02	\$1,284,211.27	\$6,752,258.98	
		\$0.00	Loans & Other Debt - Principal	\$530,629.85	\$551,949.02	\$68,294.69	\$1,205,658.37	
		\$0.00	Loans & Other Debt - Interest	\$65,804.12	\$45,884.96	\$25,139.29	\$195,851.22	
		\$0.00	Total	\$8,000,898.27	\$6,122,019.00	\$5,484,682.75	\$47,008,109.84	
<u>Municipal Purposes</u>			Total Principal	\$5,965,629.85	\$4,590,949.02	\$4,129,294.69	\$39,910,658.37	
Debt Authorized (BNI)	\$1,155,633.44	\$1,155,633.44	Total Interest	\$2,035,268.42	\$1,531,069.98	\$1,355,388.06	\$7,097,451.47	
Notes Outstanding	\$4,877,407.00	\$4,877,407.00	% of Total Current Year Budget	14.73%				
Bonds Outstanding	\$48,430,000.00	\$48,430,000.00	Description				Debt Not Listed Above	
Loans and Other Debt	\$2,356,531.93	\$2,356,531.93	Total Guarantees - Governmental					
Total (Current Year)	\$88,410,062.51	\$31,590,490.14	Total Guarantees - Other					
			Total Capital/Equipment Leases					
			Total Other					
Population (2020 census)	45,538		Bond Rating				Moody's	
Per Capita Gross Debt	\$1,941.46		Rating				Standard & Poors	
Per Capita Net Debt	\$1,247.74		Year of Last Rating				Fitch	
3 Year Average Property Valuation		\$6,507,528,942.67		Aa2				
				2023				
Net Debt as % of 3 Year Average Property Valuation		0.87%	Mark "X" if Municipality has no bond rating					

USER FRIENDLY BUDGET SECTION - Notes

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