



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	12/31/2006	Mayor.Veasy@evesham-nj.gov

Chief Administrative Officer

Kevin		Rijs		Manager@evesham-nj.gov
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Chief Financial Officer

			Cert. Number	
Amy		Sauls	N-1868	Saulsa@evesham-nj.gov

Municipal Clerk

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

Michael		Cragin		Mcragin@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Heather		Cooper	12/31/2026	Councilwoman.Cooper@evesham-nj.gov
Krystal		Hunter	12/31/2026	DeputyMayor.Hunter@evesham-nj.gov
Joseph		Fiscaro Jr	12/31/2028	Councilman.Fiscaro@evesham-nj.gov
Christian		Smith	12/31/2028	Councilman.Smith@evesham-nj.gov

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<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	0.511	\$27,074,635.43	14.95%	\$1,392.46	Municipal Purpose Tax	ACTUAL	\$28,439,189.69
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.060	\$3,181,930.28	1.76%	\$163.50	Municipal Open Space	ACTUAL	\$3,192,271.51
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.227	\$12,007,261.14	6.63%	\$618.57	Fire Districts (total levies)	ACTUAL	\$12,646,969.02
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.331	\$70,606,577.00	39.00%	\$3,626.94	Local School District	ESTIMATED	\$71,650,000.00
Regional School District	0.811	\$43,016,916.00	23.76%	\$2,209.95	Regional School District	ESTIMATED	\$43,500,000.00
County Purposes	0.394	\$20,868,748.61	11.53%	\$1,073.64	County Purposes	ESTIMATED	\$21,500,000.00
County Library	0.034	\$1,799,858.73	0.99%	\$92.65	County Library	ESTIMATED	\$2,000,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.047	\$2,498,398.18	1.38%	\$128.07	County Open Space	ESTIMATED	\$2,000,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.415	\$181,054,325.37	100.00%	\$9,305.77	Total ESTIMATED amount to be raised by taxes		\$184,928,430.22
Total Taxable Valuation as of October 1, 2024 \$5,303,217,137.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 19,686,810.31		
Current Year (2025) Average Residential Assessment \$273,160.00 Prior Year (2024) Average Residential Assessment \$272,497.00					Budget Appropriations, before Reserve for Uncollected Taxes 46,036,205.37		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$156,489,240.53		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$182,838,635.59		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$2,089,794.63		
0.511	0.535	4.70%			Total Amount to be Raised by Taxes \$184,928,430.22		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 98.86%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$27,074,635.43	\$28,439,189.69	5.04%	\$1,364,554.26				
<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 2024 180,395,622.61		
\$1,392.46	\$1,461.41	4.95%	\$68.95		Total Tax Levy, CY 2024 181,726,086.79		
					% of Taxes Collected, CY 2024 99.27%		
					Delinquent Taxes - December 31, 2024 \$1,214,340.65		

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	Utility	Utility	Utility	Utility
08	Surplus	3.04%	\$249,108.47	\$8,197,240.02	\$8,446,348.49	\$5,500,000.00	\$1,693,528.49		\$1,252,820.00				
08	Local Revenue	-3.38%	(\$192,301.08)	\$5,686,681.08	\$5,494,380.00	\$3,295,000.00	\$52,200.00		\$2,147,180.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.40	\$3,202,429.60	\$3,202,430.00	\$3,202,430.00							
08	Uniform Construction Code Fees	-1.53%	(\$18,671.00)	\$1,218,671.00	\$1,200,000.00	\$1,200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-4.92%	(\$22,804.63)	\$463,056.63	\$440,252.00	\$440,252.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	26.44%	\$204,959.05	\$775,096.99	\$980,056.04	\$980,056.04							
08	Other Special Items	-1.18%	(\$50,785.13)	\$4,319,857.40	\$4,269,072.27	\$4,269,072.27							
15	Receipts from Delinquent Taxes	-20.22%	(\$202,723.80)	\$1,002,723.80	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.25%	\$69,506.07	\$28,369,683.62	\$28,439,189.69	\$28,439,189.69							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.32%	\$10,341.23	\$3,181,930.28	\$3,192,271.51	\$0.00	\$3,192,271.51						
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	0.08%	\$46,629.58	\$56,417,370.42	\$56,464,000.00	\$48,126,000.00	\$4,938,000.00	\$0.00	\$3,400,000.00	\$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	Arts and Culture Trust Fund	Golf Utility	Utility	Utility	Utility	Utility	
20	General Government		12.38%	\$398,224.00	\$3,216,342.00	\$3,614,566.00	\$3,614,566.00									
21	Land-Use Administration		-4.36%	(\$15,090.00)	\$345,840.00	\$330,750.00	\$330,750.00									
22	Uniform Construction Code		17.90%	\$122,500.00	\$684,410.00	\$806,910.00	\$806,910.00									
23	Insurance		5.14%	\$210,549.33	\$4,096,662.00	\$4,307,211.33	\$4,307,211.33									
25	Public Safety		7.09%	\$813,485.00	\$11,477,868.00	\$12,291,353.00	\$12,291,353.00									
26	Public Works		14.99%	\$729,825.00	\$4,870,125.00	\$5,599,950.00	\$5,599,950.00									
27	Health and Human Services		0.00%	\$0.00	\$13,450.00	\$13,450.00	\$13,450.00									
28	Parks and Recreation		3.18%	\$179,828.35	\$5,656,709.65	\$5,836,538.00	\$482,690.00		\$3,649,228.00		\$1,704,620.00					
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		9.17%	\$118,059.05	\$1,286,996.99	\$1,405,056.04	\$1,405,056.04									
31	Utilities and Bulk Purchases		2.97%	\$57,500.00	\$1,935,500.00	\$1,993,000.00	\$1,993,000.00									
32	Landfill / Solid Waste Disposal		3.07%	\$95,000.00	\$3,095,000.00	\$3,190,000.00	\$3,190,000.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-2.92%	(\$162,325.00)	\$5,564,373.00	\$5,402,048.00	\$5,292,048.00				\$110,000.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		-15.48%	(\$80,614.00)	\$520,866.00	\$440,252.00	\$440,252.00									
43	Court and Public Defender		19.88%	\$63,531.25	\$319,518.75	\$383,050.00	\$383,050.00									
44	Capital		-7.74%	(\$89,604.08)	\$1,158,404.08	\$1,068,800.00	\$418,800.00		\$650,000.00							
45	Debt		-17.70%	(\$1,417,322.65)	\$8,008,593.65	\$6,591,271.00	\$5,467,119.00		\$638,772.00		\$485,380.00					
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		1.99%	\$40,766.50	\$2,049,028.13	\$2,089,794.63	\$2,089,794.63									
55	Surplus General Budget		120.00%	\$600,000.00	\$500,000.00	\$1,100,000.00	\$0.00				\$1,100,000.00					
	Total	0.00	0.00	3.04%	\$1,664,312.75	\$54,799,687.25	\$56,464,000.00	\$48,126,000.00	\$0.00	\$4,938,000.00	\$0.00	\$3,400,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	585	\$21,637,600.00	0.41%
2 Residential	15,527	\$4,243,924,986.00	79.77%
3A/3B Farm	129	\$14,260,600.00	0.27%
4A Commercial	539	\$745,927,660.00	14.02%
4B Industrial	14	\$28,674,700.00	0.54%
4C Apartments	21	\$266,026,900.00	5.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$66.00	0.00%
Total	16,816	\$5,320,452,512.00	100.00%

Average Ratio (%), Assessed to True Value	66.37%
Equalized Valuation, Taxable Properties	\$8,016,351,532.32

Total # of property tax appeals filed in 2024	County Tax Board	10.00
	State Tax Court	7.00
Number of 2024 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2024	
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	17	\$178,009,700.00	28.63%
15B Other Schools	1	\$6,705,000.00	1.08%
15C Public Property	219	\$142,851,600.00	22.98%
15D Church and Charities	45	\$127,240,400.00	20.47%
15E Cemeteries & Graveyards	3	\$329,300.00	0.05%
15F Other Exempt	216	\$166,599,050.00	26.80%
Total	501	\$621,735,050.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.69%

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 2024 Total Tax Rate
G Commercial/Industrial Exemption	1		\$526,380.00	\$17,975.88
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	1	0.00	526,380.00	17,975.88

**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	66,457.00	\$61,734.00	\$0.00	\$0.00	\$0.00	\$4,723.00
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,240,353.00	\$1,700,691.00		\$271,394.00	\$138,165.00	\$130,103.00
Police Officers (Including Superior Officers)	84.00	19.00	15,949,267.00	\$10,651,040.00	\$275,000.00	\$3,606,582.00	\$580,803.00	\$835,842.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	49.00		4,273,304.00	\$2,583,180.00	\$200,650.00	\$441,982.00	\$834,529.00	\$212,963.00
All Other Non-Union Employees not listed above	41.00	44.00	4,744,122.00	\$3,421,515.00	\$106,750.00	\$442,855.00	\$511,256.00	\$261,746.00
Totals	189.00	69.00	27,273,503.00	\$18,418,160.00	\$582,400.00	\$4,762,813.00	\$2,064,753.00	\$1,445,377.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	61.00	\$10,172.85	\$620,543.85	54.00	\$10,080.00	\$544,320.00
Parent & Child	15.00	\$17,507.20	\$262,608.00	14.00	\$15,984.00	\$223,776.00
Employee & Spouse (or Partner)	24.00	\$24,302.50	\$583,260.00	22.00	\$21,714.00	\$477,708.00
Family	40.00	\$30,314.10	\$1,212,564.00	47.00	\$27,504.00	\$1,292,688.00
Employee Cost Sharing Contribution (enter as negative -)			(\$614,223.00)			(\$583,839.12)
Subtotal	140.00		\$2,064,752.85	137.00		\$1,954,652.88
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$13,296.00	\$13,296.00	1	\$12,252.00	\$12,252.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$29,220.00	\$29,220.00	2	\$26,928.00	\$53,856.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$42,516.00	3.00		\$66,108.00
GRAND TOTAL	142.00		\$2,107,268.85	140.00		\$2,020,760.88

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)?

NO

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

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2026	2027	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$295,779.00	\$231,000.00	\$215,000.00	\$1,300,000.00
Regional School Debt	\$25,076,683.89	\$25,076,683.89	\$0.00	Utility Fund - Interest	\$189,601.00	\$46,037.50	\$36,742.50	\$112,598.77
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Golf	\$5,879,100.00	\$5,879,100.00	\$0.00	Bond Anticipation Notes - Interest	\$314,200.00			
			\$0.00	Bonds - Principal	\$3,765,000.00	\$3,830,000.00	\$3,925,000.00	\$33,265,000.00
			\$0.00	Bonds - Interest	\$1,428,856.00	\$1,284,211.27	\$1,143,105.02	\$5,609,154.59
			\$0.00	Loans & Other Debt - Principal	\$551,950.00	\$68,294.69	\$69,667.41	\$1,135,990.96
			\$0.00	Loans & Other Debt - Interest	\$45,885.00	\$25,139.29	\$23,766.56	\$172,084.66
			\$0.00	Total	\$6,591,271.00	\$5,484,682.75	\$5,413,281.49	\$41,594,828.98
<u>Municipal Purposes</u>				Total Principal	\$4,612,729.00	\$4,129,294.69	\$4,209,667.41	\$35,700,990.96
Debt Authorized (BNI)	\$4,031,612.44		\$4,031,612.44	Total Interest	\$1,978,542.00	\$1,355,388.06	\$1,203,614.08	\$5,893,838.02
Notes Outstanding	\$7,877,000.00		\$7,877,000.00	% of Total Current Year Budget	11.67%			
Bonds Outstanding	\$44,785,000.00		\$44,785,000.00					
Loans and Other Debt	\$1,825,902.08		\$1,825,902.08					
Total (Current Year)	\$89,475,298.41	\$30,955,783.89	\$58,519,514.52	Description	Debt Not Listed Above			
Population (2020 census)	45,538			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,964.85			Total Guarantees - Other				
Per Capita Net Debt	\$1,285.07			Total Capital/Equipment Leases				
3 Year Average Property Valuation		\$7,196,976,022.33		Total Other				
Net Debt as % of 3 Year Average Property Valuation		0.81%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2			
				Year of Last Rating	2023			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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