



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	12/31/2022	veasyj@evesham-nj.gov

Chief Administrative Officer

Robert		Corrales		corralesr@evesham-nj.gov
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Chief Financial Officer

Elizabeth		Peddicord		peddicorde@evesham-nj.gov
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Municipal Clerk

Mary Lou		Bergh		berghm@evesham-nj.gov
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Registered Municipal Accountant

Robert		Nehila		rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Heather		Cooper	12/31/2022	cooperh@evesham-nj.gov
Kenneth		D'Andrea	12/31/2020	dandreak@evesham-nj.gov
Robert		Dienna	12/31/2020	dlennar@evesham-nj.gov
Patricia		Hansen	12/31/2022	hansenp@evesham-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.423	\$22,301,328.94	14.44%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$1,579,957.10	1.02%	\$0.00
Fire Districts (avg. rate/total levies)	0.153	\$8,019,556.00	5.19%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.179	\$62,097,113.00	40.21%	\$0.00
Regional School District	0.724	\$38,142,353.00	24.70%	\$0.00
County Purposes	0.359	\$18,857,746.13	12.21%	\$0.00
County Library	0.034	\$1,762,374.09	1.14%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$1,680,796.47	1.09%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.934	\$154,441,224.73	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$5,284,891,663.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$271,600.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.423	0.423	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,301,328.94	\$22,376,767.93	0.34%	\$75,438.99

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,148.87	#DIV/0!	\$1,148.87

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$22,376,767.93
Municipal Library		
Municipal Open Space	ACTUAL	\$1,585,467.50
Fire Districts (total levies)	ACTUAL	\$8,673,781.00
Other Special Districts (total levies)		
Local School District	ACTUAL	\$62,569,305.00
Regional School District	ACTUAL	\$38,781,511.00
County Purposes	ESTIMATED	\$22,746,935.02
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$156,733,767.45

Revenue Anticipated, Excluding Tax Levy	16,434,120.91
Budget Appropriations, before Reserve for Uncollected Taxes	37,055,470.64
Total Non-Municipal Tax Levy	\$134,356,999.52
Amount to be Raised by Taxes - Before RUT	\$154,978,349.25
Reserve for Uncollected Taxes (RUT)	\$1,755,418.20
Total Amount to be Raised by Taxes	\$156,733,767.45

% of Tax Collections used to Calculate RUT 98.88%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	154,034,994.25
Total Tax Levy, CY 2019	155,229,416.18
% of Taxes Collected, CY 2019	99.23%

Delinquent Taxes - December 31, 2019 \$1,258,286.79

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	5.05%	\$329,383.60	\$6,516,312.90	\$6,845,696.50	\$6,025,000.00	\$400,696.50	\$420,000.00					
08	Local Revenue	-30.32%	(\$1,173,995.82)	\$3,872,195.82	\$2,698,200.00	\$1,800,200.00		\$898,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,164,693.00	\$3,164,693.00	\$3,164,693.00							
08	Uniform Construction Code Fees	-29.78%	(\$520,012.00)	\$1,746,012.00	\$1,226,000.00	\$1,226,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-13.97%	(\$112,831.11)	\$807,831.11	\$695,000.00	\$695,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-69.06%	(\$744,757.60)	\$1,078,451.10	\$333,693.50	\$333,693.50							
08	Other Special Items	-9.94%	(\$344,903.91)	\$3,470,022.32	\$3,125,118.41	\$2,489,534.41		\$635,584.00					
15	Receipts from Delinquent Taxes	-38.26%	(\$433,795.01)	\$1,133,795.01	\$700,000.00	\$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.87%	(\$1,145,863.68)	\$23,522,631.61	\$22,376,767.93	\$22,376,767.93							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.10%	(\$1,639.71)	\$1,587,107.21	\$1,585,467.50		\$1,585,467.50						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.85%	(\$4,148,415.24)	\$46,899,052.08	\$42,750,636.84	\$38,810,888.84	\$1,986,164.00	\$1,953,584.00	\$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	27.00	8.00	-14.65%	(\$448,786.00)	\$3,063,233.00	\$2,614,447.00	\$2,614,447.00								
21	Land-Use Administration	5.00	2.00	-16.76%	(\$55,234.00)	\$329,650.00	\$274,416.00	\$274,416.00								
22	Uniform Construction Code	9.00	3.00	-22.18%	(\$134,400.00)	\$606,000.00	\$471,600.00	\$471,600.00								
23	Insurance			4.68%	\$178,529.00	\$3,817,471.00	\$3,996,000.00	\$3,996,000.00								
25	Public Safety	98.00	44.00	0.10%	\$9,818.64	\$9,761,809.36	\$9,771,628.00	\$9,771,628.00								
26	Public Works	41.00	8.00	-22.22%	(\$1,278,126.42)	\$5,751,026.42	\$4,472,900.00	\$4,197,900.00	\$275,000.00							
27	Health and Human Services			-38.17%	(\$13,000.00)	\$34,058.00	\$21,058.00	\$12,490.00	\$8,568.00							
28	Parks and Recreation	14.00	40.00	-10.13%	(\$216,906.00)	\$2,141,870.00	\$1,924,964.00	\$204,850.00	\$777,430.00	\$942,684.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			24.99%	\$194,644.00	\$778,940.00	\$973,584.00	\$338,000.00	\$635,584.00							
31	Utilities and Bulk Purchases			-4.92%	(\$90,000.00)	\$1,829,640.00	\$1,739,640.00	\$1,739,640.00								
32	Landfill / Solid Waste Disposal			0.03%	\$750.18	\$2,695,885.32	\$2,696,635.50	\$2,637,942.00	\$58,693.50							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			6.40%	\$260,950.14	\$4,080,306.00	\$4,341,256.14	\$4,231,256.14		\$110,000.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-13.96%	(\$112,800.00)	\$807,800.00	\$695,000.00	\$695,000.00								
43	Court and Public Defender	5.00	2.00	-10.38%	(\$37,660.00)	\$362,700.00	\$325,040.00	\$325,040.00								
44	Capital			-40.00%	(\$100,000.00)	\$250,000.00	\$150,000.00	\$150,000.00								
45	Debt			4.88%	\$303,750.00	\$6,218,300.00	\$6,522,050.00	\$5,048,000.00	\$573,150.00	\$900,900.00						
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			1.55%	\$26,842.26	\$1,728,575.94	\$1,755,418.20	\$1,755,418.20								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	199.00	107.00	-3.42%	(\$1,511,628.20)	\$44,262,265.04	\$42,750,636.84	\$38,468,627.34	\$342,261.50	\$1,986,164.00	\$1,953,584.00	\$0.00	\$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>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Surplus Anticipated	\$6,025,000.00	Replenishing fund balance in 2020 will be hindered due to current economic conditions.
			X	General Capital Surplus	\$800,000.00	General Capital Surplus has been depleted through project completions and prior budgets.
X				Court Fines and Costs	\$550,000.00	Due to bail reform and current economic conditions, these revenues are tumbling down.
X				UCC Fees	\$1,226,000.00	The Township is coming out of a heavy redevelopment period with no new major projects set for 2020.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	632	\$32,054,000.00	0.61%	15A Public Schools	17	\$178,009,700.00	32.96%
2 Residential	15,513	\$4,212,366,482.00	79.71%	15B Other Schools	1	\$6,705,000.00	1.24%
3A/3B Farm	109	\$12,513,413.00	0.24%	15C Public Property	234	\$136,522,700.00	25.28%
4A Commercial	532	\$740,472,375.00	14.01%	15D Church and Charities	43	\$144,781,500.00	26.80%
4B Industrial	14	\$28,618,800.00	0.54%	15E Cemeteries & Graveyards	2	\$329,200.00	0.06%
4C Apartments	18	\$241,643,000.00	4.57%	15F Other Exempt	142	\$73,792,876.00	13.66%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$17,223,593.00	0.33%				
Total	16,819	\$5,284,891,663.00	100.00%	Total	439	\$540,140,976.00	100.00%

Average Ratio (%), Assessed to True Value	93.62%
Equalized Valuation, Taxable Properties	\$5,645,045,570.39

Total # of property tax appeals filed in 2019	County Tax Board	123.00
	State Tax Court	14.00
Number of 2019 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		81.00

Amount paid out by municipality for tax appeals in 2019	\$384,385.73
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Percentage of Exempt vs. Non-Exempt Properties	10.22%
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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 2019 Total Tax Rate
G Commercial/Industrial Exemption	5	\$125,997.56	\$21,994,400.00	\$645,315.69
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	5	125,997.56	21,994,400.00	645,315.69

**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	42,723.78	\$35,100.00		\$4,805.19		\$2,818.59
Supervisory Staff (Department Heads & Managers)	16.00	3.00	2,175,174.88	\$1,622,718.00		\$222,150.09	\$200,000.00	\$130,306.79
Police Officers (Including Superior Officers)	98.00	44.00	14,140,837.08	\$9,078,301.45	\$403,200.00	\$2,705,333.83	\$1,225,000.00	\$729,001.80
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	45.00	10.00	3,325,833.55	\$2,021,139.00	\$290,700.00	\$276,693.93	\$575,000.00	\$162,300.62
All Other Non-Union Employees not listed above	40.00	45.00	2,675,766.21	\$1,753,667.00	\$41,200.00	\$240,077.01	\$500,000.00	\$140,822.20
Totals	199.00	107.00	22,360,335.51	\$14,510,925.45	\$735,100.00	\$3,449,060.06	\$2,500,000.00	\$1,165,250.00

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.

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	53.00	\$10,596.08	\$561,592.24	42.00	\$10,489.44	\$440,556.48
Parent & Child	19.00	\$17,544.32	\$333,342.08	13.00	\$18,667.76	\$242,680.88
Employee & Spouse (or Partner)	25.00	\$22,363.64	\$559,091.00	24.00	\$23,393.19	\$561,436.56
Family	58.00	\$28,818.16	\$1,671,453.28	60.00	\$30,223.20	\$1,813,392.00
Employee Cost Sharing Contribution (enter as negative -)			(\$630,000.00)			(\$651,400.00)
Subtotal	155.00		\$2,495,478.60	139.00		\$2,406,665.92
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	\$2,949.00	\$2,949.00	1	\$11,796.00	\$11,796.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	4	\$24,939.53	\$99,758.12
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$2,949.00	5.00		\$111,554.12
GRAND TOTAL	156.00		\$2,498,427.60	144.00		\$2,518,220.04

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
Chew, PD Chief	282.81	\$114,572.61			X
Miller, PD Captain, COA	243.28	\$86,057.72	X		
Vandenberg, Public Affairs Director	252.80	\$60,865.56		X	
Reinholt, PD Captain, COA	244.88	\$48,410.05	X		
Grossman, Deputy Public Works Director	141.57	\$38,629.76		X	
Ott, MIS Director	125.48	\$25,898.80		X	
Kohi, Public Works Director	215.95	\$25,665.95		X	
Colavecchio, Deputy Tax Assessor	128.41	\$25,137.68		X	
Heavner, Court Administrator	107.52	\$18,971.70		X	
Bergh, Township Clerk	52.89	\$14,345.28		X	
Jamanow, Community Development Director	37.45	\$14,059.61		X	
Kirkpatrick, Assistant Golf Director	81.31	\$13,558.57		X	
Andrews, Deputy Township Clerk	102.30	\$12,110.66		X	
Hennefer, Golf Director	47.07	\$10,983.31		X	
Peddicord, Finance Director	23.07	\$8,834.39		X	
Merkh, Tax Collector	20.81	\$5,271.21		X	
Corrales, Township Manager	10.44	\$5,067.96			X
McNally, Deputy Tax Collector	39.15	\$4,753.60		X	
Kerr, Parks Director	16.42	\$3,001.31		X	
McMahon, Tax Assessor	6.07	\$1,441.45		X	
Sauls, Business Manager	4.64	\$794.70		X	
FOP 143	3813.77	\$521,079.39	X		
Non Union	2200.03	\$383,670.32		X	
FOP 143A	1296.33	\$269,700.70	X		
COA	968.45	\$254,087.69	X		
Teamsters Union, DPW	2665.96	\$240,170.22	X		
Teamsters Union, Clerical	593.65	\$62,577.39	X		
Special Part-time	81.70	\$9,420.40		X	
Totals	13804.21	\$2,279,137.99			
Total Funds Reserved as of end of 2019		\$119,671.66			
Total Funds Appropriated in 2020		\$300,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets	
Local School Debt	\$1,990,000.00	\$1,990,000.00	\$0.00	Utility Fund - Principal	\$676,000.00	\$703,000.00	\$733,000.00	\$3,564,000.00
Regional School Debt	\$13,683,593.32	\$13,683,593.32	\$0.00	Utility Fund - Interest	\$224,900.00	\$148,800.00	\$127,100.00	\$437,400.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$86,000.00			
Golf Course	\$6,410,107.59	\$276,711.59	\$6,133,396.00	Bond Anticipation Notes - Interest	\$442,000.00			
0			\$0.00	Bonds - Principal	\$2,235,000.00	\$2,639,000.00	\$2,730,000.00	\$37,630,000.00
0			\$0.00	Bonds - Interest	\$1,247,150.00	\$1,384,600.00	\$1,272,500.00	\$6,848,800.00
0			\$0.00	Loans & Other Debt - Principal	\$1,341,000.00	\$1,547,600.00	\$1,440,000.00	\$2,291,000.00
0			\$0.00	Loans & Other Debt - Interest	\$270,000.00	\$221,020.00	\$158,740.00	\$153,490.00
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$6,522,050.00	\$6,644,020.00	\$6,461,340.00	\$50,924,690.00
Debt Authorized	\$2,030,880.44		\$2,030,880.44	Total Principal	\$4,338,000.00	\$4,889,600.00	\$4,903,000.00	\$43,485,000.00
Notes Outstanding	\$16,056,800.00		\$16,056,800.00	Total Interest	\$2,184,050.00	\$1,754,420.00	\$1,558,340.00	\$7,439,690.00
Bonds Outstanding	\$29,705,000.00		\$29,705,000.00	% of Total Current Year Budget	15.26%			
Loans and Other Debt	\$6,786,129.25		\$6,786,129.25					
Total (Current Year)	\$76,662,510.60	\$15,950,304.91	\$60,712,205.69	Description	Debt Not Listed Above			
Population (2010 census)	45,538			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,683.48			Total Guarantees - Other	\$593,386.16			
Per Capita Net Debt	\$1,333.22			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$5,525,384,097.67		Total Other	\$593,386.16			
Net Debt as % of 3 Year Avg Property Valuation		1.10%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2			
				Year of Last Rating	2020			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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