



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0820_fba_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
DENICE		DICARLO	12/31/2018	ddicarlo@westdeptford.com

Chief Administrative Officer

DEBORAH		TURNER-FOX		dturnerfox@westdeptford.com
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Chief Financial Officer

CHRISTINE		GREENWOOD		cgreenwood@westdeptford.com
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Municipal Clerk

LEE ANN		DEHART		lDeHart@westdeptford.com
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Registered Municipal Accountant

NICK	L	PETRONI		nlp@petroni.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JAMES		MEHAFFEY	12/31/2017	jmeahaffey@westdeptford.com
ADAM		REID	12/31/2017	areid@westdeptford.com
MEGAN		KERR	12/31/2019	mkerr@westdeptford.com
JIM		ROBINSON	12/31/2019	jrobinson@westdeptford.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.917	\$20,622,563.43	29.95%	\$1,831.84	Municipal Purpose Tax	ACTUAL	\$22,188,498.42
Municipal Library	0.033	\$758,326.43	1.10%	\$65.92	Municipal Library	ACTUAL	
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	1.443	\$32,440,669.00	47.11%	\$2,882.59	Local School District	ESTIMATED	\$33,993,025.37
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.629	\$14,119,925.15	20.51%	\$1,256.52	County Purposes	ESTIMATED	\$15,369,783.75
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$914,400.47	1.33%	\$81.90	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.063	\$68,855,884.48	100.00%	\$6,118.77	Total ESTIMATED amount to be raised by taxes		\$71,551,307.54
Total Taxable Valuation as of October 1, 2016 <u>\$2,243,764,051.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>10,970,030.26</u>		
Current Year Average Residential Assessment <u>\$199,764.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u></u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$49,362,809.12</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$38,392,778.86</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$739,602.00</u>		
0.917	0.955	4.14%			Total Amount to be Raised by Taxes <u>\$39,132,380.86</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.11%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u></u>		
\$20,622,563.43	\$22,188,498.42	7.59%	\$1,565,934.99		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>67,885,202.92</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>68,938,439.14</u>		
\$1,831.84	\$1,907.75	4.14%	\$75.91		% of Taxes Collected, CY 2016 <u>98.47%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$2,427,923.07</u>		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.90%	(\$62,662.35)	\$1,062,941.52	\$1,000,279.17	\$734,176.37		\$266,102.80					
08	Local Revenue	-4.69%	(\$652,485.01)	\$13,916,362.01	\$13,263,877.00	\$1,073,247.00		\$12,190,630.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,009,241.00	\$2,009,241.00	\$2,009,241.00							
08	Uniform Construction Code Fees	-26.90%	(\$189,187.50)	\$703,187.50	\$514,000.00	\$514,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	8.54%	\$55,373.00	\$648,325.00	\$703,698.00	\$703,698.00							
08	Additional Revenue Offset by Appropriations	-0.05%	(\$993.14)	\$1,918,993.14	\$1,918,000.00	\$1,918,000.00							
10	Public and Private Revenue	-78.13%	(\$504,326.10)	\$645,535.99	\$141,209.89	\$141,209.89							
08	Other Special Items	1.68%	\$50,872.93	\$3,025,585.07	\$3,076,458.00	\$3,076,458.00							
15	Receipts from Delinquent Taxes	0.03%	\$260.77	\$799,739.23	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.43%	\$507,470.87	\$20,926,546.37	\$21,434,017.24	\$21,434,017.24							
07	Minimum Library Tax	-0.51%	(\$3,845.25)	\$758,326.43	\$754,481.18	\$754,481.18							
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	-1.72%	(\$799,521.78)	\$46,414,783.26	\$45,615,261.48	\$33,158,528.68	\$0.00	\$12,456,732.80	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	18.00	11.00	3.35%	\$301,326.35	\$8,996,578.46	\$9,297,904.81	\$1,614,098.81		\$7,683,806.00						
21	Land-Use Administration	0.00	4.00	76.71%	\$57,010.00	\$74,320.00	\$131,330.00	\$131,330.00								
22	Uniform Construction Code	5.00	4.00	3.34%	\$16,010.90	\$479,359.00	\$495,369.90	\$495,369.90								
23	Insurance			2.35%	\$117,917.66	\$5,015,274.15	\$5,133,191.81	\$3,376,981.09		\$1,756,210.72						
25	Public Safety	44.00	17.00	2.18%	\$107,185.64	\$4,914,830.85	\$5,022,016.49	\$5,022,016.49								
26	Public Works	42.00	2.00	1.82%	\$51,225.77	\$2,807,712.23	\$2,858,938.00	\$2,858,938.00								
27	Health and Human Services			-46.88%	(\$22,595.00)	\$48,200.00	\$25,605.00	\$25,605.00								
28	Parks and Recreation	17.00	78.00	3.16%	\$78,395.00	\$2,481,155.00	\$2,559,550.00	\$2,559,550.00								
29	Education (including Library)	8.00	17.00	-0.51%	(\$3,845.25)	\$758,326.43	\$754,481.18	\$754,481.18								
30	Unclassified			43.33%	\$123,502.00	\$285,023.00	\$408,525.00	\$408,525.00								
31	Utilities and Bulk Purchases			-4.24%	(\$36,000.00)	\$850,000.00	\$814,000.00	\$814,000.00								
32	Landfill / Solid Waste Disposal			0.09%	\$1,000.00	\$1,104,000.00	\$1,105,000.00	\$1,105,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			1.01%	\$24,668.15	\$2,439,619.01	\$2,464,287.16	\$2,198,287.16		\$266,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			47.47%	\$131,633.34	\$277,324.67	\$408,958.01	\$408,958.01								
43	Court and Public Defender	3.00	4.00	7.92%	\$18,523.25	\$233,976.75	\$252,500.00	\$252,500.00								
44	Capital			-34.21%	(\$312,000.00)	\$912,000.00	\$600,000.00	\$150,000.00		\$450,000.00						
45	Debt			0.75%	\$87,787.76	\$11,773,536.65	\$11,861,324.41	\$9,560,608.33		\$2,300,716.08						
46	Deferred Charges			133.32%	\$39,976.00	\$29,984.00	\$69,960.00	\$69,960.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.74%	\$61,191.54	\$1,291,128.17	\$1,352,319.71	\$1,352,319.71								
55	Surplus General Budget			-100.00%	(\$650,000.00)	\$650,000.00	\$0.00	\$0.00								
	Total	137.00	137.00	0.42%	\$192,913.11	\$45,422,348.37	\$45,615,261.48	\$33,158,528.68	\$0.00	\$0.00	\$12,456,732.80	\$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
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	379	\$58,803,600.00	2.62%	15A Public Schools	14	\$43,792,000.00	14.96%
2 Residential	6,718	\$1,342,013,600.00	59.80%	15B Other Schools	0		0.00%
3A/3B Farm	50	\$3,889,900.00	0.17%	15C Public Property	284	\$177,896,900.00	60.77%
4A Commercial	270	\$385,534,900.00	17.18%	15D Church and Charities	21	\$13,602,400.00	4.65%
4B Industrial	40	\$368,370,100.00	16.41%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.40%
4C Apartments	7	\$80,153,900.00	3.57%	15F Other Exempt	56	\$56,274,800.00	19.22%
5A/5B Railroad	8	\$5,541,000.00	0.25%				
6A/6B Business Personal Property			0.00%				
Total	7,472	\$2,244,307,000.00	100.00%	Total	377	\$292,736,500.00	100.00%
Average Ratio (%), Assessed to True Value				99.33%			
Equalized Valuation, Taxable Properties				\$2,259,445,283.40			
Total # of property tax appeals filed in 2016				County Tax Board			
				69.00			
				State Tax Court			
				9.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2016				\$118,749.51			

Percentage of Exempt vs.
Non-Exempt Properties 13.04%

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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	14		\$292,200.00	\$8,950.09
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	14	0.00	292,200.00	8,950.09

**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	26,937.50	\$25,000.00				\$1,937.50
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,614,855.78	\$1,133,859.03		\$141,278.84	\$251,843.84	\$87,874.07
Police Officers (Including Superior Officers)	43.00	6.00	6,113,983.60	\$3,994,975.52	\$144,275.00	\$1,025,510.22	\$628,430.94	\$320,791.92
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	39.00	0.00	3,343,994.05	\$2,050,294.97	\$213,170.00	\$255,466.75	\$649,643.79	\$175,418.54
All Other Non-Union Employees not listed above	41.00	126.00	4,417,170.13	\$3,044,347.89	\$49,000.00	\$379,325.75	\$704,762.03	\$239,734.46
Totals	137.00	137.00	15,516,941.06	\$10,248,477.41	\$406,445.00	\$1,801,581.56	\$2,234,680.60	\$825,756.49

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	33.00	\$12,364.00	\$408,012.00	33.00	\$12,376.20	\$408,414.60
Parent & Child	15.00	\$22,450.32	\$336,754.80	15.00	\$22,301.40	\$334,521.00
Employee & Spouse (or Partner)	21.00	\$24,800.04	\$520,800.84	20.00	\$24,787.08	\$495,741.60
Family	45.00	\$34,956.36	\$1,573,036.20	45.00	\$34,989.72	\$1,574,537.40
Employee Cost Sharing Contribution (enter as negative -)			(\$485,000.00)			(\$420,000.00)
Subtotal	114.00		\$2,353,603.84	113.00		\$2,393,214.60
<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	25	\$9,785.10	\$244,627.50	26	\$8,185.59	\$212,825.34
Parent & Child	1	\$22,918.92	\$22,918.92	1	\$21,183.12	\$21,183.12
Employee & Spouse (or Partner)	35	\$22,492.59	\$787,240.65	33	\$21,548.50	\$711,100.50
Family	14	\$38,828.43	\$543,598.02	16	\$39,147.36	\$626,357.76
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	75.00		\$1,598,385.09	76.00		\$1,571,466.72
GRAND TOTAL	189.00		\$3,951,988.93	189.00		\$3,964,681.32

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

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$13,808,000.00	\$13,808,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0	\$16,252,551.94	\$16,252,551.94	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$100,099,997.75	\$30,097,021.00	\$70,002,976.75			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$130,160,549.69	\$60,157,572.94	\$70,002,976.75			
Population (2010 census)	<u>21,677</u>					
Per Capita Gross Debt	<u>\$6,004.55</u>					
Per Capita Net Debt	<u>\$3,229.37</u>					
3 Yr. Average Property Valuation		<u>\$2,276,623,794.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>3.07%</u>				
Utility Fund - Principal			\$1,121,335.03	\$1,156,593.03	\$677,085.86	\$5,408,336.04
Utility Fund - Interest			\$269,811.10	\$236,769.92	\$198,574.12	\$986,775.60
Bond Anticipation Notes - Principal			\$11,000.00			
Bond Anticipation Notes - Interest			\$5,800.00			
Bonds - Principal			\$5,838,664.97	\$6,003,406.97	\$6,167,914.14	\$75,794,633.26
Bonds - Interest			\$3,547,398.36	\$3,405,822.54	\$3,212,432.08	\$18,886,350.90
Loans & Other Debt - Principal			\$701,401.19	\$706,510.06	\$727,844.27	\$4,891,710.19
Loans & Other Debt - Interest			\$165,934.50	\$156,688.76	\$137,668.76	\$476,431.55
Total			\$11,661,345.15	\$11,665,791.28	\$11,121,519.23	\$106,444,237.54
Total Principal			\$7,672,401.19	\$7,866,510.06	\$7,572,844.27	\$86,094,679.49
Total Interest			\$3,988,943.96	\$3,799,281.22	\$3,548,674.96	\$20,349,558.05
% of Total Current Year Budget			<u>25.56%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		A+				
Year of Last Rating		2017				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	NATIONAL PARK	POLICE SERVICES		1/1/2017	12/31/2017	\$545,700.00
Providing	WOODBURY	CONSTRUCTION		1/1/2017	12/31/2017	\$110,000.00
Providing	WD BOE	RESOURCE OFFICER		1/1/2017	12/31/2017	\$48,697.76
Providing	NATIONAL PARK	COURT SERVICES		1/1/2017	12/31/2017	\$17,262.90
Receiving	WD BOE	IT SERVICES		1/1/2017	12/31/2017	\$127,149.00
Receiving	CO OF GLOUCESTER	TRANSPORTATION BUS		1/1/2017	12/31/2017	\$0.00
Receiving	LOGAN TOWNSHIP	ADMINISTRATOR SERVICES		4/5/2017	12/31/2017	\$49,500.00

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

GREEN-FIELDS VOLUNTEER FIRE COMPANY
31 BUDD BLVD, WEST DEPTFORD, NJ 08096
CHIEF: MARTY MASON
THOROFARE VOLUNTEER COMPANY
1 FIREHOUSE, WEST DEPTFORD, NJ 08086
CHIEF: BRIAN GOLLE
COLONIAL MANOR FIRE ASSOC
611 ACADEMY AVENUE, WEST DEPTFORD, NJ 08096
CHIEF: FRED LOCK
VERGA VOLUNTEER COMPANY
1415 CROWN POINT ROAD, WEST DEPTFORD, NJ 08093
CHIEF: A.J. FERRIOLA