



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0820_fba_2018.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

LYMAN		BARNES		lbarnes@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		PETRONI		njp@westdeptford.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JAMES		MEHAFFEY	12/31/2020	jmeahaffey@westdeptford.com
ADAM		REID	12/31/2020	areid@westdeptford.com
MEGAN		KERR	12/31/2019	mkerr@westdeptford.com
JIM		ROBINSON	12/31/2019	jrobinson@westdeptford.com



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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.04%	\$80,447.11	\$1,000,279.17	\$1,080,726.28	\$767,045.26		\$313,681.02					
08	Local Revenue	-0.04%	(\$4,527.31)	\$12,738,690.31	\$12,734,163.00	\$1,059,429.00		\$11,674,734.00					
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	-32.16%	(\$243,664.00)	\$757,664.00	\$514,000.00	\$514,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-11.60%	(\$87,468.63)	\$754,083.63	\$666,615.00	\$666,615.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$1,891,764.24	\$1,891,764.24	\$1,891,764.24							
10	Public and Private Revenue	266.62%	\$513,202.03	\$192,483.18	\$705,685.21	\$705,685.21							
08	Other Special Items	0.10%	\$2,989.45	\$2,956,538.42	\$2,959,527.87	\$2,959,527.87							
15	Receipts from Delinquent Taxes	-9.01%	(\$69,274.12)	\$769,274.12	\$700,000.00	\$700,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.11%	(\$25,124.83)	\$21,942,721.57	\$21,917,596.74	\$21,917,596.74							
07	Minimum Library Tax	1.58%	\$11,946.66	\$754,481.18	\$766,427.84	\$766,427.84							
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	0.39%	\$178,526.36	\$45,767,220.82	\$45,945,747.18	\$33,957,332.16	\$0.00	\$11,988,415.02	\$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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	18.00	11.00	-6.51%	(\$609,450.80)	\$9,357,288.26	\$8,747,837.46	\$1,516,162.16		\$7,231,675.30						
21	Land-Use Administration		4.00	-6.21%	(\$8,155.00)	\$131,330.00	\$123,175.00	\$123,175.00								
22	Uniform Construction Code	5.00	4.00	0.60%	\$2,990.10	\$495,369.90	\$498,360.00	\$498,360.00								
23	Insurance			-1.90%	(\$97,698.27)	\$5,133,191.81	\$5,035,493.54	\$3,275,749.54		\$1,759,744.00						
25	Public Safety	44.00	17.00	2.32%	\$117,714.17	\$5,073,289.78	\$5,191,003.95	\$5,191,003.95								
26	Public Works	42.00	2.00	9.71%	\$269,837.62	\$2,778,938.00	\$3,048,775.62	\$3,048,775.62								
27	Health and Human Services			1.17%	\$300.00	\$25,605.00	\$25,905.00	\$25,905.00								
28	Parks and Recreation	17.00	78.00	3.05%	\$78,163.24	\$2,559,550.00	\$2,637,713.24	\$2,637,713.24								
29	Education (including Library)	8.00	17.00	1.58%	\$11,946.66	\$754,481.18	\$766,427.84	\$766,427.84								
30	Unclassified			21.29%	\$86,335.76	\$405,525.00	\$491,860.76	\$491,860.76								
31	Utilities and Bulk Purchases			-2.44%	(\$19,300.00)	\$792,100.00	\$772,800.00	\$772,800.00								
32	Landfill / Solid Waste Disposal			5.71%	\$62,000.00	\$1,085,000.00	\$1,147,000.00	\$1,147,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.66%	\$162,517.34	\$2,440,178.34	\$2,602,695.68	\$2,340,799.33		\$261,896.35						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			23.50%	\$99,615.88	\$423,948.59	\$523,564.47	\$475,564.47		\$48,000.00						
43	Court and Public Defender	3.00	4.00	4.87%	\$12,300.00	\$252,500.00	\$264,800.00	\$264,800.00								
44	Capital			116.67%	\$700,000.00	\$600,000.00	\$1,300,000.00	\$900,000.00		\$400,000.00						
45	Debt			-1.41%	(\$167,438.65)	\$11,911,650.38	\$11,744,211.73	\$9,464,043.65		\$2,280,168.08						
46	Deferred Charges			-17.59%	(\$16,548.53)	\$94,068.82	\$77,520.29	\$70,589.00		\$6,931.29						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-30.00%	(\$405,717.11)	\$1,352,319.71	\$946,602.60	\$946,602.60								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	137.00	137.00	0.61%	\$279,412.41	\$45,666,334.77	\$45,945,747.18	\$33,957,332.16	\$0.00	\$0.00	\$11,988,415.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	386	\$70,052,000.00	3.11%	15A Public Schools	14	\$43,795,000.00	14.72%
2 Residential	6,707	\$1,339,925,200.00	59.40%	15B Other Schools	0		0.00%
3A/3B Farm	47	\$3,843,700.00	0.17%	15C Public Property	288	\$181,776,500.00	61.10%
4A Commercial	270	\$383,063,600.00	16.98%	15D Church and Charities	29	\$18,790,500.00	6.32%
4B Industrial	40	\$368,370,100.00	16.33%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.39%
4C Apartments	7	\$80,153,900.00	3.55%	15F Other Exempt	55	\$51,953,600.00	17.46%
5A/5B Railroad	8	\$5,541,000.00	0.25%				
6A/6B Business Personal Property	1	\$4,858,105.00	0.22%				
Total	7,466	\$2,255,807,605.00	100.00%	Total	388	\$297,486,000.00	100.00%
Average Ratio (%), Assessed to True Value				99.33%			
Equalized Valuation, Taxable Properties				\$2,271,023,462.20			
Total # of property tax appeals filed in 2017				County Tax Board			
				4.00			
				State Tax Court			
				8.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				18.00			
Amount paid out by municipality for tax appeals in 2017				\$56,934.13			

Percentage of Exempt vs.
Non-Exempt Properties 13.19%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	9		\$181,900.00	\$5,731.67
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	9	0.00	181,900.00	5,731.67

**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)	13.00	0.00	1,489,382.41	\$1,045,898.07		\$135,025.44	\$227,401.80	\$81,057.10
Police Officers (Including Superior Officers)	43.00	6.00	6,387,768.64	\$4,109,388.46	\$157,970.00	\$1,048,305.00	\$741,384.90	\$330,720.28
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	39.00	0.00	3,330,437.71	\$2,027,687.95	\$213,439.95	\$261,774.51	\$653,847.89	\$173,687.41
All Other Non-Union Employees not listed above	41.00	126.00	3,859,252.62	\$2,586,601.69	\$65,000.00	\$333,930.28	\$668,221.52	\$205,499.13
Totals	136.00	137.00	15,093,778.88	\$9,794,576.17	\$436,409.95	\$1,779,035.23	\$2,290,856.11	\$792,901.42

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	\$12,380.52	\$408,557.16	33.00	\$12,364.00	\$408,012.00
Parent & Child	15.00	\$22,450.32	\$336,754.80	15.00	\$22,450.32	\$336,754.80
Employee & Spouse (or Partner)	17.00	\$24,763.68	\$420,982.56	21.00	\$24,800.01	\$520,800.21
Family	43.00	\$34,956.36	\$1,503,123.48	45.00	\$34,956.36	\$1,573,036.20
Employee Cost Sharing Contribution (enter as negative -)			(\$424,800.00)			(\$546,083.49)
Subtotal	108.00		\$2,244,618.00	114.00		\$2,292,519.72
<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	26	\$16,783.44	\$436,369.44	25	\$9,785.10	\$244,627.50
Parent & Child	1	\$23,951.76	\$23,951.76	1	\$22,918.92	\$22,918.92
Employee & Spouse (or Partner)	38	\$36,515.40	\$1,387,585.20	35	\$22,492.59	\$787,240.65
Family	14	\$42,170.16	\$590,382.24	14	\$38,828.43	\$543,598.02
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	79.00		\$2,438,288.64	75.00		\$1,598,385.09
GRAND TOTAL	187.00		\$4,682,906.64	189.00		\$3,890,904.81

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$13,345,000.00	\$13,345,000.00	\$0.00	Utility Fund - Principal	\$1,151,243.00	\$671,310.00	\$582,072.00	\$4,831,259.18
Regional School Debt			\$0.00	Utility Fund - Interest	\$236,846.26	\$199,553.78	\$174,282.98	\$805,932.26
Utility Fund Debt				Bond Anticipation Notes - Principal	\$155,445.00			
Water & Sewer	\$15,797,892.52	\$15,797,892.52	\$0.00	Bond Anticipation Notes - Interest	\$98,209.26			
0			\$0.00	Bonds - Principal	\$5,818,757.00	\$5,978,690.00	\$5,650,478.00	\$69,936,710.12
0			\$0.00	Bonds - Interest	\$3,420,329.74	\$3,138,973.48	\$2,850,173.46	\$15,981,141.74
0			\$0.00	Loans & Other Debt - Principal	\$706,510.06	\$727,844.27	\$757,954.77	\$4,133,755.42
0			\$0.00	Loans & Other Debt - Interest	\$156,668.76	\$137,668.76	\$120,518.76	\$355,912.75
0			\$0.00					
0			\$0.00	Total	\$11,744,009.08	\$10,854,040.29	\$10,135,479.97	\$96,044,711.47
<u>Municipal Purposes</u>								
Debt Authorized	\$92,230,794.50	\$25,714,045.78	\$66,516,748.72	Total Principal	\$7,831,955.06	\$7,377,844.27	\$6,990,504.77	\$78,901,724.72
Notes Outstanding			\$0.00	Total Interest	\$3,912,054.02	\$3,476,196.02	\$3,144,975.20	\$17,142,986.75
Bonds Outstanding			\$0.00	% of Total Current Year Budget	25.56%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$121,373,687.02	\$54,856,938.30	\$66,516,748.72	Description	Debt Not Listed Above			
Population (2010 census)	21,677			Total Guarantees - Governmental				
Per Capita Gross Debt	\$5,599.19			Total Guarantees - Other				
Per Capita Net Debt	\$3,068.54			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,274,248,370.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.92%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		A+		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

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:
VERGA VOLUNTEER COMPANY
1415 CROWN POINT ROAD, WEST DEPTFORD, NJ 08093
CHIEF: A.J. FERRIOLA