



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
DENICE		DICARLO	12/31/2021	ddicarlo@westdeptford.com

Chief Administrative Officer

LEE ANN		DEHART		ldehart@westdeptford.com
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Chief Financial Officer

MICHAEL		KWASIZUR		mkwasizur@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 - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.974	\$21,917,596.74	30.20%	\$1,907.90
Municipal Library	0.033	\$766,427.84	1.06%	\$65.93
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.514	\$34,078,504.00	46.95%	\$2,962.74
Regional School District			0.00%	\$0.00
County Purposes	0.639	\$14,885,841.55	20.51%	\$1,276.59
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.041	\$930,821.36	1.28%	\$81.91
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	3.201	\$72,579,191.49	100.00%	\$6,295.07

Total Taxable Valuation as of October 1, 2018 \$2,209,751,696.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$199,818.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.974	1.004	3.08%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,917,596.74	\$22,195,465.39	1.27%	\$277,868.65

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,907.90	\$2,006.17	5.15%	\$98.27

Sheet UFB-1

Current Year 2019 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$22,195,465.39
Municipal Library	ACTUAL	\$767,551.37
Municipal Open Space	ACTUAL	\$110,487.58
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$34,760,074.08
Regional School District		
County Purposes	ESTIMATED	\$15,183,070.38
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$949,437.79
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$73,966,086.59

Revenue Anticipated, Excluding Tax Levy	12,041,794.82
Budget Appropriations, before Reserve for Uncollected Taxes	33,481,110.19
Total Non-Municipal Tax Levy	\$51,003,069.83
Amount to be Raised by Taxes - Before RUT	\$72,442,385.20
Reserve for Uncollected Taxes (RUT)	\$1,523,701.38
Total Amount to be Raised by Taxes	\$73,966,086.58

% of Tax Collections used to Calculate RUT 97.94%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	70,674,829.42
Total Tax Levy, CY 2018	73,069,175.30
% of Taxes Collected, CY 2018	96.72%
Delinquent Taxes - December 31, 2018	\$1,051,683.85

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	77.51%	\$837,625.40	\$1,080,726.28	\$1,918,351.68	\$1,370,230.00		\$548,121.68					
08	Local Revenue	0.95%	\$120,094.44	\$12,593,363.89	\$12,713,458.33	\$1,065,000.00		\$11,648,458.33					
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	-35.16%	(\$433,794.50)	\$1,233,794.50	\$800,000.00	\$800,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.67%	\$11,132.00	\$666,615.00	\$677,747.00	\$677,747.00							
08	Additional Revenue Offset by Appropriations	-0.14%	(\$2,573.95)	\$1,832,573.95	\$1,830,000.00	\$1,830,000.00							
10	Public and Private Revenue	-73.01%	(\$559,518.29)	\$766,365.11	\$206,846.82	\$206,846.82							
08	Other Special Items	5.23%	\$158,537.35	\$3,030,342.65	\$3,188,880.00	\$3,188,880.00							
15	Receipts from Delinquent Taxes	14.46%	\$113,665.56	\$786,334.44	\$900,000.00	\$900,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.56%	\$555,047.99	\$21,640,417.40	\$22,195,465.39	\$22,195,465.39							
07	Minimum Library Tax	0.15%	\$1,123.37	\$766,428.00	\$767,551.37	\$767,551.37							
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	1.73%	\$801,339.37	\$46,406,202.22	\$47,207,541.59	\$35,010,961.58	\$0.00	\$12,196,580.01	\$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	41.52%	\$2,843,694.19	\$6,849,493.98	\$9,693,188.17	\$1,830,377.00	\$110,000.00	\$7,752,811.17						
21	Land-Use Administration		4.00	#DIV/0!	\$161,100.00		\$161,100.00	\$111,100.00	\$50,000.00							
22	Uniform Construction Code	5.00	4.00	#DIV/0!	\$746,900.00		\$746,900.00	\$746,900.00								
23	Insurance			204.07%	\$3,384,944.53	\$1,658,744.30	\$5,043,688.83	\$3,077,500.00		\$1,966,188.83						
25	Public Safety	44.00	17.00	#DIV/0!	\$5,785,730.94		\$5,785,730.94	\$5,670,168.00	\$115,562.94							
26	Public Works	42.00	2.00	#DIV/0!	\$3,097,013.88		\$3,097,013.88	\$3,045,500.00	\$51,513.88							
27	Health and Human Services			#DIV/0!	\$18,502.00		\$18,502.00	\$18,502.00								
28	Parks and Recreation	16.00	78.00	#DIV/0!	\$3,166,975.00		\$3,166,975.00	\$3,166,975.00								
29	Education (including Library)	8.00	17.00	#DIV/0!	\$767,551.37		\$767,551.37	\$767,551.37								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			#DIV/0!	\$861,300.00		\$861,300.00	\$861,300.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$1,147,000.00		\$1,147,000.00	\$1,147,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1028.91%	\$2,571,217.60	\$249,896.40	\$2,821,114.00	\$2,533,864.00		\$287,250.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-100.00%	(\$32,000.00)	\$32,000.00	\$0.00									
43	Court and Public Defender	3.00	4.00	#DIV/0!	\$298,000.00		\$298,000.00	\$298,000.00								
44	Capital			164.09%	\$497,069.10	\$302,930.90	\$800,000.00	\$500,000.00		\$300,000.00						
45	Debt			420.20%	\$9,164,748.37	\$2,181,050.64	\$11,345,799.01	\$9,455,469.00		\$1,890,330.01						
46	Deferred Charges			476.76%	\$33,045.71	\$6,931.29	\$39,977.00	\$39,977.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$1,523,701.39		\$1,523,701.39	\$1,523,701.39								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	136.00	137.00	319.44%	\$36,036,494.08	\$11,281,047.51	\$47,317,541.59	\$34,793,884.76	\$217,076.82	\$110,000.00	\$12,196,580.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	379	\$72,179,800.00	3.27%	15A Public Schools	14	\$43,792,000.00	12.73%
2 Residential	6,707	\$1,340,178,700.00	60.63%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	46	\$3,510,700.00	0.16%	15C Public Property	290	\$179,053,300.00	52.04%
4A Commercial	270	\$377,043,500.00	17.06%	15D Church and Charities	29	\$18,790,500.00	5.46%
4B Industrial	41	\$331,773,900.00	15.01%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.34%
4C Apartments	7	\$80,153,900.00	3.63%	15F Other Exempt	62	\$101,260,200.00	29.43%
5A/5B Railroad	8	\$5,541,000.00	0.25%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	7,458	\$2,210,381,500.00	100.00%	Total	397	\$344,066,400.00	100.00%
Average Ratio (%), Assessed to True Value				99.33%			
Equalized Valuation, Taxable Properties				\$2,225,290,949.36			
Total # of property tax appeals filed in 2018				County Tax Board	4.00		
				State Tax Court	8.00		
Number of 2018 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 2018				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				15.57%			

<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 2018 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	1,451,800.53	\$1,066,912.35		\$137,738.38	\$164,464.09	\$82,685.71
Police Officers (Including Superior Officers)	43.00	6.00	6,422,703.10	\$4,151,180.07	\$182,728.64	\$1,058,966.04	\$693,950.50	\$335,877.85
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	39.00	0.00	3,266,019.31	\$2,000,291.77	\$224,359.95	\$258,237.67	\$610,719.41	\$172,410.51
All Other Non-Union Employees not listed above	41.00	126.00	3,930,024.46	\$2,634,141.43	\$87,500.00	\$340,067.66	\$657,388.16	\$210,927.21
Totals	136.00	137.00	15,097,484.90	\$9,877,525.62	\$494,588.59	\$1,795,009.75	\$2,126,522.16	\$803,838.78

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	29.00	\$12,510.36	\$362,800.44	33.00	\$12,380.52	\$408,557.16
Parent & Child	16.00	\$22,682.52	\$362,920.32	15.00	\$22,450.32	\$336,754.80
Employee & Spouse (or Partner)	12.00	\$25,023.24	\$300,278.88	17.00	\$24,763.68	\$420,982.56
Family	44.00	\$35,318.40	\$1,554,009.60	43.00	\$34,956.36	\$1,503,123.48
Employee Cost Sharing Contribution (enter as negative -)			(\$405,057.79)			(\$424,800.00)
Subtotal	101.00		\$2,174,951.45	108.00		\$2,244,618.00
<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	27	\$10,297.20	\$278,024.40	26	\$16,783.44	\$436,369.44
Parent & Child	2	\$11,974.80	\$23,949.60	1	\$23,951.76	\$23,951.76
Employee & Spouse (or Partner)	41	\$22,448.40	\$920,384.40	38	\$36,515.40	\$1,387,585.20
Family	15	\$25,537.56	\$383,063.40	14	\$42,170.16	\$590,382.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	85.00		\$1,605,421.80	79.00		\$2,438,288.64
GRAND TOTAL	186.00		\$3,780,373.25	187.00		\$4,682,906.64

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 Debt	Deductions	Net Debt					
				Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
Local School Debt	\$12,845,000.00	\$12,845,000.00	\$0.00	Utility Fund - Principal	\$674,531.00	\$574,522.00	\$590,498.00	\$4,504,938.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$202,912.00	\$181,330.00	\$263,575.00	\$642,867.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$191,423.01			
Water & Sewer	\$13,773,662.47	\$13,773,662.47	\$0.00	Bond Anticipation Notes - Interest	\$240,000.00			
0			\$0.00	Bonds - Principal	\$5,980,469.00	\$5,978,690.00	\$5,650,478.00	\$69,936,710.12
0			\$0.00	Bonds - Interest	\$3,260,000.00	\$3,138,973.48	\$2,850,173.46	\$15,981,141.74
0			\$0.00	Loans & Other Debt - Principal	\$658,795.00	\$757,955.00	\$762,515.00	\$3,020,448.00
0			\$0.00	Loans & Other Debt - Interest	\$137,669.00	\$120,519.00	\$102,219.00	\$253,694.00
0			\$0.00					
0			\$0.00	Total	\$11,345,799.01	\$10,751,989.48	\$10,219,458.46	\$94,339,798.86
Municipal Purposes								
Debt Authorized	\$89,626,231.50	\$24,135,447.40	\$65,490,784.10	Total Principal	\$7,505,218.01	\$7,311,167.00	\$7,003,491.00	\$77,462,096.12
Notes Outstanding			\$0.00	Total Interest	\$3,840,581.00	\$3,440,822.48	\$3,215,967.46	\$16,877,702.74
Bonds Outstanding			\$0.00	% of Total Current Year Budget	23.98%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$116,244,893.97	\$50,754,109.87	\$65,490,784.10	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>21,677</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	<u>\$5,362.59</u>			Rating		AA-		
Per Capita Net Debt	<u>\$3,021.21</u>			Year of Last Rating		2019		
3 Yr. Average Property Valuation		<u>\$2,283,524,644.67</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.87%</u>						

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: JOE GILL
THOROFARE VOLUNTEER COMPANY
1 FIREHOUSE, WEST DEPTFORD, NJ 08086
CHIEF: BRIAN GOLLE
COLONIAL MANOR FIRE ASSOC
611 ACADEMY AVENUE, WEST DEPTFORD, NJ 08096
CHIEF: RICK HARRIS
VERGA VOLUNTEER COMPANY
1415 CROWN POINT ROAD, WEST DEPTFORD, NJ 08093
CHIEF: A.J. FERRIOLA