



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0820_fba_2020.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	12/31/2021	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	12/31/2022	mkerr@westdeptford.com
JIM		ROBINSON	12/31/2022	jrobinson@westdeptford.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.006	\$22,195,465.39	30.34%	\$1,907.90	Municipal Purpose Tax	ACTUAL	\$22,193,873.70
Municipal Library	0.033	\$767,551.37	1.05%	\$65.93	Municipal Library	ACTUAL	\$799,778.35
Municipal Open Space		\$110,000.00	0.15%	\$0.00	Municipal Open Space	ACTUAL	\$110,639.61
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	1.576	\$34,761,375.00	47.52%	\$2,962.74	Local School District	ESTIMATED	\$35,456,602.50
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.654	\$14,426,501.64	19.72%	\$1,276.59	County Purposes	ESTIMATED	\$14,715,031.67
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.040	\$888,380.40	1.21%	\$81.91	County Open Space	ESTIMATED	\$906,148.01
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.309	\$73,149,273.80	100.00%	\$6,295.07	Total ESTIMATED amount to be raised by taxes		\$74,182,073.84
Total Taxable Valuation as of October 1, 2019 <u>\$2,212,792,159.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>12,631,500.20</u>		
Current Year Average Residential Assessment <u>\$199,933.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>35,371,554.23</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$51,188,421.79</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$73,928,475.82</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,064,906.02</u>		
1.006	1.003	-0.30%			Total Amount to be Raised by Taxes <u>\$74,993,381.84</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.58%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
\$22,195,465.39	\$22,193,873.70	-0.01%	(\$1,591.69)		<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 2019 <u>72,313,264.08</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>73,350,391.24</u>		
\$1,907.90	\$2,005.33	5.11%	\$97.43		% of Taxes Collected, CY 2019 <u>98.59%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2019 <u>\$1,051,683.85</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	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	123.65%	\$2,372,051.13	\$1,918,351.68	\$4,290,402.81	\$2,900,000.00		\$1,390,402.81					
08	Local Revenue	-1.66%	(\$211,325.39)	\$12,756,325.39	\$12,545,000.00	\$1,125,000.00		\$11,420,000.00					
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	-2.00%	(\$13,748.00)	\$688,748.00	\$675,000.00	\$675,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.68%	\$11,355.00	\$677,747.00	\$689,102.00	\$689,102.00							
08	Additional Revenue Offset by Appropriations	-2.53%	(\$48,095.03)	\$1,898,095.03	\$1,850,000.00	\$1,850,000.00							
10	Public and Private Revenue	-86.49%	(\$794,916.06)	\$919,108.61	\$124,192.55	\$124,192.55							
08	Other Special Items	-0.87%	(\$27,795.12)	\$3,196,538.12	\$3,168,743.00	\$3,168,743.00							
15	Receipts from Delinquent Taxes	-13.95%	(\$144,250.99)	\$1,034,250.99	\$890,000.00	\$890,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.84%	(\$649,601.69)	\$22,843,475.39	\$22,193,873.70	\$22,193,873.70							
07	Minimum Library Tax	4.20%	\$32,226.98	\$767,551.37	\$799,778.35	\$799,778.35							
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	1.08%	\$525,900.83	\$48,709,432.58	\$49,235,333.41	\$36,424,930.60	\$0.00	\$12,810,402.81	\$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	19.00	11.00	43.62%	\$2,987,497.63	\$6,849,493.98	\$9,836,991.61	\$1,826,352.00		\$210,639.61	\$7,800,000.00					
21	Land-Use Administration		4.00	#DIV/0!	\$107,912.55		\$107,912.55	\$101,500.00	\$6,412.55							
22	Uniform Construction Code	5.00	4.00	#DIV/0!	\$751,500.00		\$751,500.00	\$751,500.00								
23	Insurance			206.43%	\$3,424,205.70	\$1,658,744.30	\$5,082,950.00	\$3,052,000.00			\$2,030,950.00					
25	Public Safety	44.00	17.00	#DIV/0!	\$5,910,129.88		\$5,910,129.88	\$5,850,129.88	\$60,000.00							
26	Public Works	42.00	2.00	#DIV/0!	\$3,230,000.00		\$3,230,000.00	\$3,230,000.00								
27	Health and Human Services			#DIV/0!	\$18,400.00		\$18,400.00	\$18,400.00								
28	Parks and Recreation	16.00	80.00	#DIV/0!	\$3,313,125.00		\$3,313,125.00	\$3,313,125.00								
29	Education (including Library)	8.00	17.00	#DIV/0!	\$799,778.35		\$799,778.35	\$799,778.35								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			#DIV/0!	\$837,800.00		\$837,800.00	\$837,800.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$1,460,000.00		\$1,460,000.00	\$1,460,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1011.25%	\$2,527,068.60	\$249,896.40	\$2,776,965.00	\$2,511,050.00			\$265,915.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			1723.08%	\$551,386.00	\$32,000.00	\$583,386.00	\$583,386.00								
43	Court and Public Defender	3.00	4.00	#DIV/0!	\$279,500.00		\$279,500.00	\$279,500.00								
44	Capital			629.54%	\$1,907,069.10	\$302,930.90	\$2,210,000.00	\$1,210,000.00			\$1,000,000.00					
45	Debt			414.02%	\$9,029,951.36	\$2,181,050.64	\$11,211,002.00	\$9,498,480.00			\$1,712,522.00					
46	Deferred Charges			615.15%	\$42,637.52	\$6,931.29	\$49,568.81	\$48,553.00			\$1,015.81					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$1,053,376.37		\$1,053,376.37	\$1,053,376.37								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	137.00	139.00	338.90%	\$38,231,338.06	\$11,281,047.51	\$49,512,385.57	\$36,424,930.60	\$66,412.55	\$210,639.61	\$12,810,402.81	\$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

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	372	\$68,658,500.00	3.09%	15A Public Schools	14	\$43,792,000.00	12.65%	
2 Residential	6,707	\$1,341,019,000.00	60.43%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	12	\$3,484,100.00	0.16%	15C Public Property	291	\$179,125,900.00	51.76%	
4A Commercial	268	\$375,500,800.00	16.92%	15D Church and Charities	29	\$18,788,600.00	5.43%	
4B Industrial	44	\$344,892,300.00	15.54%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.34%	
4C Apartments	7	\$80,153,900.00	3.61%	15F Other Exempt	68	\$103,186,100.00	29.82%	
5A/5B Railroad	8	\$5,541,000.00	0.25%					
6A/6B Business Personal Property	0	\$0.00	0.00%					
Total	7,418	\$2,219,249,600.00	100.00%	Total	404	\$346,063,000.00	100.00%	
Average Ratio (%), Assessed to True Value				99.33%	Percentage of Exempt vs. Non-Exempt Properties			15.59%
Equalized Valuation, Taxable Properties				\$2,234,218,866.40				
Total # of property tax appeals filed in 2019		County Tax Board	3.00					
		State Tax Court	7.00					
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				6.00				
Amount paid out by municipality for tax appeals in 2019				\$0.00				

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				
I Dwelling Exemption	9		\$181,900.00	\$6,031.80
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	6,031.80

**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	40,368.75	\$37,500.00				\$2,868.75
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,607,114.63	\$1,164,911.33		\$163,087.59	\$190,000.00	\$89,115.72
Police Officers (Including Superior Officers)	43.00	6.00	6,618,697.28	\$4,234,203.67	\$185,000.00	\$1,185,577.03	\$690,000.00	\$323,916.58
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00			\$0.00		\$0.00
All Other Union Employees not listed above	39.00	0.00	3,307,022.04	\$2,040,297.61	\$225,000.00	\$285,641.66	\$600,000.00	\$156,082.77
All Other Non-Union Employees not listed above	41.00	128.00	4,008,521.71	\$2,686,824.26	\$90,000.00	\$376,155.40	\$650,000.00	\$205,542.06
Totals	137.00	139.00	15,581,724.41	\$10,163,736.87	\$500,000.00	\$2,010,461.68	\$2,130,000.00	\$777,525.87

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	37.00	\$11,501.04	\$425,538.48	29.00	\$12,510.36	\$362,800.44
Parent & Child	17.00	\$21,711.36	\$369,093.12	16.00	\$22,682.52	\$362,920.32
Employee & Spouse (or Partner)	17.00	\$23,938.20	\$406,949.40	12.00	\$25,023.24	\$300,278.88
Family	42.00	\$33,804.72	\$1,419,798.24	44.00	\$35,318.40	\$1,554,009.60
Employee Cost Sharing Contribution (enter as negative -)			(\$405,057.79)			(\$424,800.00)
Subtotal	113.00		\$2,216,321.45	101.00		\$2,155,209.24
<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	28	\$10,500.00	\$294,000.00	27	\$10,297.20	\$278,024.40
Parent & Child	1	\$12,000.00	\$12,000.00	2	\$11,974.80	\$23,949.60
Employee & Spouse (or Partner)	40	\$23,000.00	\$920,000.00	41	\$22,448.40	\$920,384.40
Family	16	\$25,000.00	\$400,000.00	15	\$25,537.56	\$383,063.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	85.00		\$1,626,000.00	85.00		\$1,605,421.80
GRAND TOTAL	198.00		\$3,842,321.45	186.00		\$3,760,631.04

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)?

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	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,295,000.00	\$12,295,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water & Sewer	\$19,648,876.19	\$19,455,582.99	\$193,293.20			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$84,894,985.57	\$23,460,164.90	\$61,434,820.67			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$116,838,861.76	\$55,210,747.89	\$61,628,113.87			
Population (2010 census)	<u>21,677</u>					
Per Capita Gross Debt	<u>\$5,389.99</u>					
Per Capita Net Debt	<u>\$2,843.02</u>					
3 Yr. Average Property Valuation		<u>\$2,328,837,440.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.65%</u>				
Utility Fund - Principal			\$602,522.00	\$762,515.07	\$713,348.08	\$2,307,100.27
Utility Fund - Interest			\$200,000.00	\$102,218.75	\$81,468.75	\$172,225.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$30,000.00			
Bonds - Principal			\$6,083,480.00	\$6,959,999.72	\$7,184,999.60	\$67,739,999.55
Bonds - Interest			\$3,415,000.00	\$3,096,142.45	\$2,829,767.46	\$11,857,529.88
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$10,331,002.00	\$10,920,875.99	\$10,809,583.89	\$82,076,854.70
Total Principal			\$6,686,002.00	\$7,722,514.79	\$7,898,347.68	\$70,047,099.82
Total Interest			\$3,645,000.00	\$3,198,361.20	\$2,911,236.21	\$12,029,754.88
% of Total Current Year Budget			<u>20.87%</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		AA-				
Year of Last Rating		2019				
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		1/1/2020	12/31/2020	\$579,102.00
Providing	WOODBURY	CONSTRUCTION		1/1/2020	12/31/2020	\$110,000.00
Providing	WD BOE	RESOURCE OFFICER		1/1/2020	12/31/2020	\$50,000.00
Providing	NATIONAL PARK	COURT SERVICES		1/1/2020	12/31/2020	\$18,000.00
Receiving	WD BOE	IT SERVICES		1/1/2020	12/31/2020	\$131,039.00
Receiving	CO OF GLOUCESTER	TRANSPORATION BUS		1/1/2020	12/31/2020	\$0.00
Providing	NJ MOTOR VEHICLE	POLICE SERVICES		1/1/2020	12/31/2020	\$135,720.00
Providing	WD BOE	SLEO 3 OFFICERS		1/1/2020	12/31/2020	\$125,160.00
Receiving	MANTUA FIRE DEPT	FIRE TRUCK MAINT.		1/1/2020	12/31/2020	\$85,000.00

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: 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