



**State of New Jersey
Local Government Services**

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0313 Evesham Township - County of Burlington

Adopted

Municode: 0313

Filename: 0313 fba 2019.xlsm

Website: www.evesham-nj.gov

Phone Number:

856-983-2900

Mailing Address:

984 Tuckerton Road

Marlton

Municipality: Evesham

State:	NJ
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NJ

Zip

08053

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jaclyn		Veasy	12/31/2022	veasyj@evesham-nj.gov

Chief Administrative Officer

Michael		Barth	barthm@evesham-nj.gov
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Chief Financial Officer

Thomas		Shanahan	shanahant@evesham-nj.gov
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Municipal Clerk

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

Warren		Broudy	wbroudy@mercadien.com
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.427	\$22,407,114.12	14.76%	\$1,164.43	Municipal Purpose Tax	ESTIMATED	\$22,301,328.94
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$1,574,007.59	1.04%	\$81.81	Municipal Open Space	ACTUAL	\$1,579,957.10
Fire Districts (avg. rate/total levies)	0.137	\$7,176,605.00	4.73%	\$373.60	Fire Districts (total levies)	ACTUAL	\$8,019,556.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.178	\$61,816,236.00	40.73%	\$3,212.41	Local School District	ACTUAL	\$62,097,113.00
Regional School District	0.705	\$37,031,922.00	24.40%	\$1,922.54	Regional School District	ACTUAL	\$38,142,353.00
County Purposes	0.358	\$18,748,587.93	12.35%	\$976.27	County Purposes	ESTIMATED	\$22,196,829.06
County Library	0.032	\$1,653,945.03	1.09%	\$87.26	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$1,359,064.16	0.90%	\$70.90	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
Comparison - Municipal Purposes Tax Rate					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		
					Total Tax Levy, CY 2018		
					% of Taxes Collected, CY 2018		
					Delinquent Taxes - December 31, 2018		

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	43.27%	\$1,967,920.49	\$4,548,392.41	\$6,516,312.90	\$6,025,000.00	\$391,312.90	\$100,000.00					
08	Local Revenue	-11.14%	(\$519,787.23)	\$4,664,669.23	\$4,144,882.00	\$2,737,382.00		\$1,407,500.00					
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	-20.65%	(\$273,220.00)	\$1,323,220.00	\$1,050,000.00	\$1,050,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.93%	(\$7,601.73)	\$815,401.73	\$807,800.00	\$807,800.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-32.19%	(\$236,547.37)	\$734,888.00	\$498,340.63	\$498,340.63							
08	Other Special Items	2.70%	\$71,552.82	\$2,651,287.18	\$2,722,840.00	\$2,099,000.00		\$623,840.00					
15	Receipts from Delinquent Taxes	-10.67%	(\$107,031.06)	\$1,003,031.06	\$896,000.00	\$896,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.76%	(\$1,114,522.82)	\$23,415,851.76	\$22,301,328.94	\$22,301,328.94							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.11%	(\$1,798.87)	\$1,581,755.97	\$1,579,957.10		\$1,579,957.10						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.50%	(\$221,035.77)	\$43,903,190.34	\$43,682,154.57	\$39,579,544.57	\$1,971,270.00	\$2,131,340.00	\$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	Golf Course Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time												
20	General Government	28.00	10.00	-36.66%	(\$1,746,735.00)	\$4,764,968.00	\$3,018,233.00	\$3,018,233.00							
21	Land-Use Administration	4.00	3.00	-14.54%	(\$56,100.00)	\$385,750.00	\$329,650.00	\$329,650.00							
22	Uniform Construction Code	9.00	3.00	4.27%	\$24,800.00	\$581,200.00	\$606,000.00	\$606,000.00							
23	Insurance			15.78%	\$512,191.00	\$3,245,280.00	\$3,757,471.00	\$3,757,471.00							
25	Public Safety	122.00	22.00	6.20%	\$568,454.85	\$9,166,944.04	\$9,735,398.89	\$9,666,328.00	\$69,070.89						
26	Public Works	70.00	8.00	-2.15%	(\$116,247.22)	\$5,401,516.96	\$5,285,269.74	\$4,856,000.00	\$429,269.74						
27	Health and Human Services			0.00%	\$0.00	\$25,490.00	\$25,490.00	\$25,490.00							
28	Parks and Recreation	23.00	21.00	296.86%	\$1,602,170.00	\$539,700.00	\$2,141,870.00	\$255,400.00		\$777,430.00	\$1,109,040.00				
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			14.03%	\$98,708.00	\$703,800.00	\$802,508.00	\$178,668.00		\$623,840.00					
31	Utilities and Bulk Purchases			6.44%	\$110,640.00	\$1,719,000.00	\$1,829,640.00	\$1,829,640.00							
32	Landfill / Solid Waste Disposal			-2.27%	(\$61,160.00)	\$2,699,102.00	\$2,637,942.00	\$2,637,942.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			10.91%	\$407,406.00	\$3,732,900.00	\$4,140,306.00	\$4,044,306.00			\$96,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$807,800.00	\$807,800.00	\$807,800.00							
43	Court and Public Defender	6.00	2.00	0.81%	\$2,900.00	\$359,800.00	\$362,700.00	\$362,700.00							
44	Capital			-12.28%	(\$35,000.00)	\$285,000.00	\$250,000.00	\$250,000.00							
45	Debt			5.88%	\$345,362.00	\$5,872,938.00	\$6,218,300.00	\$4,722,000.00		\$570,000.00	\$926,300.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.29%	\$21,956.64	\$1,706,619.30	\$1,728,575.94	\$1,728,575.94							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		262.00	69.00	4.00%	\$1,679,346.27	\$42,002,808.30	\$43,682,154.57	\$39,081,203.94	\$498,340.63	\$1,971,270.00	\$2,131,340.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

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	697	\$34,671,800.00	0.66%	15A Public Schools	17	\$177,653,900.00	34.77%
2 Residential	15,454	\$4,215,260,702.00	80.28%	15B Other Schools	1	\$6,705,000.00	1.31%
3A/3B Farm	109	\$10,535,345.00	0.20%	15C Public Property	216	\$135,745,800.00	26.57%
4A Commercial	533	\$726,767,575.00	13.84%	15D Church and Charities	43	\$144,781,500.00	28.34%
4B Industrial	14	\$28,834,700.00	0.55%	15E Cemeteries & Graveyards	2	\$329,200.00	0.06%
4C Apartments	17	\$234,843,000.00	4.47%	15F Other Exempt	134	\$45,695,550.00	8.94%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	16,824	\$5,250,913,122.00	100.00%	Total	413	\$510,910,950.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
93.97%				9.73%			
Equalized Valuation, Taxable Properties							
\$5,587,861,149.30							
Total # of property tax appeals filed in 2018		County Tax Board	199.00				
		State Tax Court	55.00				
Number of 2018 County Tax Board decisions appealed to Tax Court			33.00				
Number of pending property tax appeals in State Tax Court			69.00				
Amount paid out by municipality for tax appeals in 2018			\$7,390.85				

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	5	\$83,520.54	\$18,473,067.00	\$534,425.83
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	83,520.54	18,473,067.00	534,425.83

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	47,019.37	\$38,700.00		\$5,460.57		\$2,858.80
Supervisory Staff (Department Heads & Managers)	24.00	4.00	2,734,524.21	\$2,067,389.21		\$291,708.62	\$222,706.80	\$152,719.58
Police Officers (Including Superior Officers)	122.00	22.00	13,743,807.67	\$8,874,175.00	\$435,847.00	\$2,615,219.37	\$1,163,024.40	\$655,541.90
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	59.00	12.00	3,684,273.79	\$2,244,526.63	\$388,100.00	\$316,702.71	\$569,139.60	\$165,804.85
All Other Non-Union Employees not listed above	57.00	26.00	3,294,756.16	\$2,240,059.67	\$53,500.00	\$316,072.42	\$519,649.20	\$165,474.87
Totals	262.00	69.00	23,504,381.20	\$15,464,850.51	\$877,447.00	\$3,545,163.69	\$2,474,520.00	\$1,142,400.00

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	42.00	\$10,489.44	\$440,556.48	39.00	\$10,086.00	\$393,354.00
Parent & Child	13.00	\$18,667.76	\$242,680.88	13.00	\$16,558.00	\$215,254.00
Employee & Spouse (or Partner)	24.00	\$23,393.19	\$561,436.56	24.00	\$21,483.00	\$515,592.00
Family	60.00	\$30,223.20	\$1,813,392.00	65.00	\$27,669.00	\$1,798,485.00
Employee Cost Sharing Contribution (enter as negative -)			(\$651,400.00)			
Subtotal	139.00		\$2,406,665.92	141.00		\$2,922,685.00
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	\$11,796.00	\$11,796.00	1	\$11,246.76	\$11,246.76
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$24,939.53	\$24,939.53	4	\$12,156.68	\$48,626.72
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$36,735.53	5.00		\$59,873.48
GRAND TOTAL	141.00		\$2,443,401.45	146.00		\$2,982,558.48

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

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FOP 143/143A	5188.18	\$692,185.83	X		
Non Union Other	2451.80	\$418,667.28		X	
Teamsters	3151.90	\$295,846.73	X		
Chew, PD Chief	269.45	\$60,451.50			X
Vandenberg, Public Affairs Director	236.22	\$55,844.15		X	
Miller, PD Captain	244.11	\$51,489.59			X
Shanahan, Finance Director	150.90	\$50,590.27		X	
Ritter, PD Lt	198.85	\$42,849.09			X
Reinholt, PD Captain	228.41	\$40,152.88			X
Friel, PD Lt	199.65	\$36,272.61			X
Rosenberg, PD Lt	208.12	\$34,864.94			X
Higbee, PD Lt	199.96	\$32,205.68			X
Kohl, PW Director	209.01	\$28,154.74		X	
Albertson, Tax Assessor	84.82	\$27,846.12		X	
Barth, Township Manager	71.87	\$26,667.37			X
Colavecchio, Deputy Assessor	167.95	\$24,063.78		X	
Ott, MIS Director	118.32	\$23,757.41		X	
Graff, PD Lt	116.83	\$22,391.76			X
Heavner, Court Administrator	107.88	\$18,696.26		X	
Siitonen, PD Lt	67.22	\$13,244.75			X
Hreben, Golf Superintendent	56.41	\$12,570.36		X	
Jamanow, Community Development Director	31.10	\$11,758.62		X	
Hennefer, Golf Director	46.89	\$10,537.58		X	
Bergh, Township Clerk	37.41	\$9,836.68		X	
Bruder, Township Planner	29.55	\$7,676.07		X	
Merkh, Tax Collector	27.57	\$6,103.23		X	
McNally, Deputy Tax Collector	31.41	\$3,787.23		X	
Peddicord, Treasurer	7.99	\$2,303.13		X	
Totals	13939.78	\$2,060,815.64			
Total Funds Reserved as of end of 2018		\$175,958.87			
Total Funds Appropriated in 2019		\$100,000.00			

UFB-9 Accumulated Absence Liability

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	\$6,320,000.00	\$6,320,000.00	\$0.00			
Regional School Debt	\$15,053,143.21	\$15,053,143.21	\$0.00			
Utility Fund Debt						
Golf Course	\$7,117,407.59	\$103,822.19	\$7,013,585.40			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$168,880.44		\$168,880.44			
Notes Outstanding	\$11,141,500.00		\$11,141,500.00			
Bonds Outstanding	\$31,715,000.00		\$31,715,000.00			
Loans and Other Debt	\$8,216,486.34		\$8,216,486.34			
Total (Current Year)	\$79,732,417.58	\$21,476,965.40	\$58,255,452.18			
Population (2010 census)	42,275					
Per Capita Gross Debt	\$1,886.04					
Per Capita Net Debt	\$1,378.01					
3 Yr. Average Property Valuation	\$5,398,697,541.33					
Net Debt as % of 3 Year Avg Property Valuation	1.08%					
Utility Fund - Principal	\$707,300.00	\$672,500.00	\$679,900.00	\$2,380,700.00		
Utility Fund - Interest	\$173,320.50	\$163,009.14	\$79,860.76	\$147,984.02		
Bond Anticipation Notes - Principal	\$84,300.00					
Bond Anticipation Notes - Interest	\$313,191.00					
Bonds - Principal	\$2,010,000.00	\$2,065,000.00	\$2,120,000.00	\$25,520,000.00		
Bonds - Interest	\$1,076,387.50	\$1,002,562.50	\$917,362.50	\$4,422,636.25		
Loans & Other Debt - Principal	\$1,430,357.09	\$1,507,574.41	\$1,547,554.34	\$3,731,000.00		
Loans & Other Debt - Interest	\$343,247.50	\$272,825.00	\$221,020.00	\$312,230.00		
Total	\$6,138,103.59	\$5,683,471.05	\$5,565,697.60	\$36,514,550.27		
Total Principal	\$4,231,957.09	\$4,245,074.41	\$4,347,454.34	\$31,631,700.00		
Total Interest	\$1,906,146.50	\$1,438,396.64	\$1,218,243.26	\$4,882,850.27		
% of Total Current Year Budget	14.05%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa2					
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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