



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1409_fba_2015.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
James	P	Dodd	12/31/2015	jdodd@dover.nj.us

Chief Administrative Officer

Donald	J	Travisano		dtravisano@dover.nj.us
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Chief Financial Officer

Kelly	N	Toohy		ktoohy@dover.nj.us
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Municipal Clerk

Margaret	J	Verga		mverga@dover.nj.us
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Noriega	12/31/2015	cnoriega@dover.nj.us
Cindy		Romaine	12/31/2015	cromaine@dover.nj.us
Michael		Picciallo	12/31/2016	mpicciallo@dover.nj.us
Thomas		MacDonald	12/31/2016	tmacdonald@dover.nj.us
James		Visioli	12/31/2015	jvisioli@dover.nj.us
Carolyn		Blackman	12/31/2016	cblackman@dover.nj.us
Robert		Rutan	12/31/2015	rrutan@dover.nj.us
Steven		Toth	12/31/2015	stoth@dover.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.888	\$13,078,414.49	43.72%	\$2,500.17	Municipal Purpose Tax	ACTUAL	\$13,467,996.93
Municipal Library	0.031	\$448,309.00	1.50%	\$87.28	Municipal Library	ACTUAL	\$431,652.21
Municipal Open Space	0.000		0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000		0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.880	\$12,941,545.00	43.26%	\$2,477.65	Local School District	ESTIMATED	\$12,950,000.00
Regional School District	0.000		0.00%	\$0.00	Regional School District		
County Purposes	0.225	\$3,308,886.26	11.06%	\$633.49	County Purposes	ESTIMATED	\$3,450,000.00
County Library	0.000		0.00%	\$0.00	County Library		
County Board of Health	0.000		0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$136,962.46	0.46%	\$28.16	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.034	\$29,914,117.21	100.00%	\$5,726.75	Total ESTIMATED amount to be raised by taxes		\$30,299,649.14
Total Taxable Valuation as of October 1, 2014 <u>\$1,464,460,900.00</u>					Revenue Anticipated, Excluding Tax Levy <u>6,876,022.32</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>19,942,431.11</u>		
Current Year Average Residential Assessment <u>\$281,551.00</u>					Total Non-Municipal Tax Levy <u>\$16,400,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$29,466,408.79</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$833,240.35</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$30,299,649.14</u>		
	0.888	0.920	3.60%		% of Tax Collections used to Calculate RUT <u>97.25%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$13,078,414.49	\$13,467,996.93	2.98%	\$389,582.44	Total Tax Revenue, Collections CY 2014 <u>29,210,211.77</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2014 <u>29,942,138.16</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2014 <u>97.56%</u>		
	\$2,500.17	\$2,590.27	3.60%	\$90.10	Delinquent Taxes - December 31, 2014 <u>\$458,995.11</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
								Water	Parking				
08	Surplus	21.63%	\$185,796.00	\$858,863.00	\$1,044,659.00	\$943,500.00		\$57,000.00	\$44,159.00				
08	Local Revenue	-2.53%	(\$146,347.43)	\$5,782,857.43	\$5,636,510.00	\$2,816,510.00		\$2,520,000.00	\$300,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,264,622.00	\$1,264,622.00	\$1,264,622.00							
08	Uniform Construction Code Fees	-12.73%	(\$21,876.00)	\$171,876.00	\$150,000.00	\$150,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-4.02%	(\$17,126.96)	\$426,126.96	\$409,000.00	\$409,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-49.99%	(\$421,161.44)	\$842,551.76	\$421,390.32	\$421,390.32							
08	Other Special Items	25.77%	\$113,071.81	\$438,813.19	\$551,885.00	\$371,000.00		\$180,885.00					
15	Receipts from Delinquent Taxes	-21.58%	(\$137,620.68)	\$637,620.68	\$500,000.00	\$500,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.51%	\$199,699.47	\$13,268,297.46	\$13,467,996.93	\$13,467,996.93							
07	Minimum Library Tax	-3.72%	(\$16,656.79)	\$448,309.00	\$431,652.21	\$431,652.21							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-1.09%	(\$262,222.02)	\$24,139,937.48	\$23,877,715.46	\$20,775,671.46	\$0.00	\$2,757,885.00	\$344,159.00	\$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	
	Full-Time	Part-Time								Water	Parking					
20	14.00	12.00	3.81%	\$56,896.00	\$1,495,115.00	\$1,552,011.00	\$1,552,011.00			Water	Parking					
21	4.00	0.00	-4.14%	(\$14,394.00)	\$347,265.00	\$332,871.00	\$332,871.00									
22	2.00	3.00	32.13%	\$45,940.00	\$142,981.00	\$188,921.00	\$188,921.00									
23	0.00	0.00	5.24%	\$192,847.00	\$3,677,650.00	\$3,870,497.00	\$3,870,497.00									
25	43.00	22.00	5.40%	\$283,360.36	\$5,243,461.00	\$5,526,821.36	\$5,200,782.00	\$62,685.36				\$263,354.00				
26	19.00	3.00	158.64%	\$2,150,425.96	\$1,355,522.00	\$3,505,947.96	\$1,300,300.00	\$15,843.96		\$2,189,804.00						
27	5.00	2.00	13.00%	\$173,620.00	\$1,335,413.00	\$1,509,033.00	\$1,509,033.00									
28	3.00	5.00	35.45%	\$77,133.00	\$217,608.00	\$294,741.00	\$294,741.00									
29	2.00	7.00	4.97%	\$22,264.25	\$448,309.00	\$470,573.25	\$441,372.00	\$29,201.25								
30	12.00	3.00	-68.85%	(\$2,928,678.01)	\$4,253,821.01	\$1,325,143.00	\$1,125,643.00	\$199,500.00								
31	0.00	0.00	0.00%	\$0.00	\$497,000.00	\$497,000.00	\$497,000.00									
32	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
35	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
36	0.00	0.00	2.51%	\$44,223.00	\$1,760,087.00	\$1,804,310.00	\$1,665,950.00			\$121,300.00	\$17,060.00					
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
42	0.00	0.00	4.07%	\$16,000.00	\$393,000.00	\$409,000.00	\$409,000.00									
43	7.00	0.00	-8.41%	(\$20,058.00)	\$238,522.00	\$218,464.00	\$218,464.00									
44	0.00	0.00	13.33%	\$35,000.00	\$262,500.00	\$297,500.00	\$270,000.00			\$25,000.00	\$2,500.00					
45	0.00	0.00	0.18%	\$2,121.00	\$1,184,640.00	\$1,186,761.00	\$703,735.00			\$421,781.00	\$61,245.00					
46	0.00	0.00	0.00%	\$0.00	\$54,880.54	\$54,880.54	\$54,880.54									
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
50	0.00	0.00	-6.96%	(\$62,311.35)	\$895,551.70	\$833,240.35	\$833,240.35									
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
Total	111.00	57.00	0.31%	\$74,389.21	\$23,803,326.25	\$23,877,715.46	\$20,468,440.89	\$307,230.57	\$0.00	\$2,757,885.00	\$344,159.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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	9.00	61,069.95	\$55,192.00	\$0.00	\$1,655.76	\$0.00	\$4,222.19
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,734,006.39	\$1,321,148.00	\$0.00	\$140,665.77	\$171,544.88	\$ 100,647.74
Police Officers (Including Superior Officers)	32.00	0.00	5,060,153.71	\$3,486,284.00	\$211,100.00	\$847,864.27	\$430,938.32	\$83,967.12
Fire Fighters (Including Superior Officers)	7.00	2.00	684,498.61	\$405,259.00	\$68,620.00	\$98,558.99	\$96,184.36	\$15,876.26
All Other Union Employees not listed above	44.00	10.00	3,815,987.64	\$2,239,985.00	\$227,250.00	\$259,936.00	\$867,646.23	\$221,170.41
All Other Non-Union Employees not listed above	16.00	35.00	1,631,188.24	\$1,110,963.00	\$31,000.00	\$95,408.25	\$303,828.32	\$89,988.67
Totals	111.00	57.00	12,986,904.54	\$8,618,831.00	\$537,970.00	\$1,444,089.04	\$1,870,142.11	\$515,872.39

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Yes

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	24.00	\$11,731.00	\$281,544.00
Parent & Child	8.00	\$17,442.00	\$139,536.00
Employee & Spouse (or Partner)	17.00	\$26,818.59	\$455,916.03
Family	35.00	\$30,688.46	\$1,074,096.10
Employee Cost Sharing Contribution (enter as negative -)			(\$420,725.28)
Subtotal	84.00	\$86,680.05	\$1,530,366.85
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	24	\$13,818.00	\$331,632.00
Parent & Child	4	\$32,184.00	\$128,736.00
Employee & Spouse (or Partner)	37	\$27,164.76	\$1,005,096.12
Family	12	\$34,418.00	\$413,016.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	77.00	\$107,584.76	\$1,878,480.12
GRAND TOTAL	161.00	\$194,264.81	\$3,408,846.97

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,890,000.00	\$6,890,000.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
Utility Fund Debt						
0	\$3,910,182.67	\$3,910,182.67	\$0.00			
0	\$1,123,685.00	\$1,123,685.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$1,957,928.00	\$2,750.56	\$1,955,177.44			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$5,498,000.00		\$5,498,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$19,379,795.67	\$11,926,618.23	\$7,453,177.44			
Population (2010 census)	<u>18,157</u>					
Per Capita Gross Debt	<u>\$1,067.35</u>					
Per Capita Net Debt	<u>\$410.49</u>					
3 Yr. Average Property Valuation		<u>\$1,326,131,105.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.56%</u>				
Utility Fund - Principal			\$325,000.00	\$330,000.00	\$330,000.00	\$2,547,575.00
Utility Fund - Interest			\$11,455.00	\$102,054.68	\$91,104.68	\$389,164.36
Bond Anticipation Notes - Principal			\$0.00	\$0.00	\$0.00	
Bond Anticipation Notes - Interest			\$0.00	\$0.00	\$0.00	
Bonds - Principal			\$545,000.00	\$570,000.00	\$590,000.00	\$3,793,000.00
Bonds - Interest			\$158,735.00	\$144,160.00	\$128,910.00	\$406,310.00
Loans & Other Debt - Principal			\$40,144.72	\$39,891.47	\$39,641.22	\$557,948.22
Loans & Other Debt - Interest			\$6,425.56	\$6,162.24	\$5,896.50	\$39,749.00
Total			\$1,086,760.28	\$1,192,268.39	\$1,185,552.40	\$7,733,746.58
Total Principal			\$910,144.72	\$939,891.47	\$959,641.22	\$6,898,523.22
Total Interest			\$176,615.56	\$252,376.92	\$225,911.18	\$835,223.36
% of Total Current Year Budget			4.55%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA-				
Year of Last Rating		2013				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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

In UFB-2 Revenue Summary, the water utility local revenue includes rents and miscellaneous. The parking utility local revenue includes parking meters & miscellaneous.

In UFB-3 Appropriations Summary, Prior Year Unclassified includes Prior Year Public & Private Offsets, Water Utility Operations, Parking Operations, and Unclassified Current Fund Line Items. The Current Year Public & Private Offsets, Water Utility Operations and Parking Operations are listed separately.

In UFB-10 Debt, Loans & Other Debt is the NJEIT Loan.

In UFB-5 Number of pending property tax appeals in State Tax Court - are 37 properties, but 336 total appeals.

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