



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0001_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	P.	Dodd	12/31/2019	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

Tara		Pettoni		tpettoni@dover.nj.us
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Registered Municipal Accountant

John	J.	Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		O'Connor	12/31/2019	wconnor@dover.nj.us
Cynthia		Romaine	12/31/2019	cromaine@dover.nj.us
Sandra		Wittner	12/31/2020	swittner@dover.nj.us
Humberto		Quinones	12/31/2020	hquinones@dover.nj.us
James		Visioli	12/31/2019	jvisioli@dover.nj.us
Carolyn		Blackman	12/31/2020	cblackman@dover.nj.us
Steven		Toth	12/31/2019	stoth@dover.nj.us
Carlos		Valencia	12/31/2020	cvalencia@dover.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	1.162	\$15,105,878.03	46.15%	\$0.00	Municipal Purpose Tax		\$15,826,314.00
Municipal Library	0.034	\$451,552.39	1.38%	\$0.00	Municipal Library		\$458,127.00
Municipal Open Space	0.010		0.00%	\$0.00	Municipal Open Space		
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	1.104	\$13,650,000.00	41.70%	\$0.00	Local School District		\$13,650,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes			0.00%	\$0.00	County Purposes		
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)	0.267	\$3,525,000.00	10.77%	\$0.00	Other County Levies (total)		\$3,525,000.00
Total (Calendar Year 2018 Budget)	2.577	\$32,732,430.42	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$33,459,441.00
Total Taxable Valuation as of October 1, 2018 <u>\$1,299,474,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,137,306.90</u>		
Current Year Average Residential Assessment <u>\$238,900.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>24,643,755.54</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$17,175,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$32,681,448.64</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$616,002.85</u>		
1.162		-100.00%			Total Amount to be Raised by Taxes <u>\$33,297,451.49</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.15%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$15,105,878.03	\$15,826,314.00	4.77%	\$720,435.97		<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 2018 <u>32,931,256.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>33,494,634.00</u>		
\$0.00	\$0.00	#DIV/0!	\$0.00		% of Taxes Collected, CY 2018 <u>98.32%</u>		
					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	Water Utility	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	45.14%	\$654,495.56	\$1,450,000.00	\$2,104,495.56	\$1,600,000.00		\$500,000.00	\$4,495.56				
08	Local Revenue	131.23%	\$4,047,721.34	\$3,084,529.66	\$7,132,251.00	\$3,320,241.00		\$3,500,000.00	\$312,010.00				
09	State Aid (without offsetting appropriation)	0.29%	\$3,620.00	\$1,261,002.00	\$1,264,622.00	\$1,264,622.00							
08	Uniform Construction Code Fees	-0.88%	(\$3,576.00)	\$408,576.00	\$405,000.00	\$405,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	247.11%	\$146,970.24	\$59,475.76	\$206,446.00	\$206,446.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-7.95%	(\$71,974.95)	\$904,874.85	\$832,899.90	\$832,899.90							
08	Other Special Items	-42.11%	(\$700,671.64)	\$1,663,769.64	\$963,098.00	\$963,098.00							
15	Receipts from Delinquent Taxes	-9.91%	(\$59,973.74)	\$604,973.74	\$545,000.00	\$545,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.77%	\$720,436.21	\$15,105,878.03	\$15,826,314.24	\$15,826,314.24							
07	Minimum Library Tax	1.46%	\$6,574.43	\$451,552.39	\$458,126.82	\$458,126.82							
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	18.98%	\$4,743,621.45	\$24,994,632.07	\$29,738,253.52	\$25,421,747.96	\$0.00	\$4,000,000.00	\$316,505.56	\$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	287,690.00	\$260,000.00		\$7,800.00	\$0.00	\$19,890.00
Supervisory Staff (Department Heads & Managers)	11.00	2.00	1,511,426.83	\$1,160,871.00		\$144,670.00	\$117,079.20	\$88,806.63
Police Officers (Including Superior Officers)	36.00	2.00	4,254,824.67	\$3,067,431.00		\$904,558.00	\$238,357.92	\$44,477.75
Fire Fighters (Including Superior Officers)	14.00	1.00	1,403,649.46	\$972,900.00		\$286,915.05	\$119,727.36	\$24,107.05
All Other Union Employees not listed above	42.00	9.00	3,267,238.25	\$2,167,888.00		\$281,419.77	\$606,150.48	\$211,780.00
All Other Non-Union Employees not listed above	29.00	11.00	1,442,953.03	\$1,161,847.00		\$92,110.34	\$89,223.68	\$99,772.01
Totals	132.00	34.00	12,167,782.24	\$8,790,937.00	\$0.00	\$1,717,473.16	\$1,170,538.64	\$488,833.44

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	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	33.00	\$11,101.82	\$366,360.06			\$0.00
Parent & Child	12.00	\$17,049.00	\$204,588.00			\$0.00
Employee & Spouse (or Partner)	12.00	\$23,963.20	\$287,558.40			\$0.00
Family	35.00	\$31,128.00	\$1,089,480.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$432,877.44)			
Subtotal	92.00		\$1,515,109.02	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
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		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	25	\$12,513.12	\$312,828.00			\$0.00
Parent & Child	3	\$11,264.00	\$33,792.00			\$0.00
Employee & Spouse (or Partner)	36	\$28,875.67	\$1,039,524.12			\$0.00
Family	14	\$29,975.20	\$419,652.80			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	78.00		\$1,805,796.92	0.00		\$0.00
GRAND TOTAL	170.00		\$3,320,905.94	0.00		\$0.00

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

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

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$4,825,000.00	\$4,825,000.00	\$0.00	Utility Fund - Principal	\$625,650.04	\$594,112.04	\$669,157.04	
Regional School Debt			\$0.00	Utility Fund - Interest	\$159,968.96	\$146,047.44	\$132,678.02	
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$11,012,295.94	\$11,012,295.94	\$0.00	Bond Anticipation Notes - Interest				
Parking	\$928,000.00	\$928,000.00	\$0.00	Bonds - Principal	\$865,000.00	\$880,000.00	\$960,000.00	
0			\$0.00	Bonds - Interest	\$180,060.00	\$159,772.50	\$136,972.50	
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,830,679.00	\$1,779,931.98	\$1,898,807.56	\$0.00
Municipal Purposes				Total Principal	\$1,490,650.04	\$1,474,112.04	\$1,629,157.04	\$0.00
Debt Authorized			\$0.00	Total Interest	\$340,028.96	\$305,819.94	\$269,650.52	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	6.16%			
Bonds Outstanding	\$40,964,582.52		\$40,964,582.52	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$57,729,878.46	\$16,765,295.94	\$40,964,582.52	Total Guarantees - Other				
Population (2010 census)	<u>18,157</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$3,179.48</u>			Total Other				
Per Capita Net Debt	<u>\$2,256.13</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,353,035,410.67</u>		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>3.03%</u>		Year of Last Rating		2018		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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