



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1409_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
Carolyn		Blackman		cblackman@dover.nj.us

Chief Administrative Officer

Carlos	N.	Sanchez		cnsanchez@dover.nj.us
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Chief Financial Officer

Ashley	I.	Wilson		awilson@dover.nj.us
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Municipal Clerk

John	P.	Schmidt		jschmidt@dover.nj.us
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Registered Municipal Accountant

Mauricio		Canto		mcanto@dgdcpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Cruz	12/31/2021	
Sandra		Wittner	12/31/2020	
Judith		Rugg	12/31/2021	
Humberto		Quinones	12/31/2020	
Adrian		Ballesteros	12/31/2021	
Edward		Correa	12/31/2020	
Marcos		Tapia	12/31/2021	
Carlos		Valencia	12/31/2020	

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	1.219	\$15,826,314.24	44.74%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$16,883,623.75
Municipal Library	0.035	\$458,126.82	1.30%	\$0.00	Municipal Library	ACTUAL	\$476,426.00
Municipal Open Space			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	1.193	\$15,469,113.00	43.73%	\$0.00	Local School District	ESTIMATED	\$15,868,495.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.271	\$3,515,108.96	9.94%	\$0.00	County Purposes	ESTIMATED	\$3,724,201.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$104,600.20	0.30%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.727	\$35,373,263.22	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$36,952,745.75
Total Taxable Valuation as of October 1, 2019 <u>\$1,299,752,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,759,439.79</u>		
Current Year Average Residential Assessment <u>\$238,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>24,417,384.37</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$19,592,696.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,250,640.58</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$702,102.11</u>		
1.219	1.301	6.73%			Total Amount to be Raised by Taxes <u>\$36,952,742.69</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.10%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$15,826,314.24	\$16,883,623.75	6.68%	\$1,057,309.51		<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		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019		
\$0.00	\$3,104.19	#DIV/0!	\$3,104.19		% of Taxes Collected, CY 2019 <u>0.00%</u>		
					Delinquent Taxes - December 31, 2019		

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	-30.94%	(\$495,000.00)	\$1,600,000.00	\$1,105,000.00	\$600,000.00		\$500,000.00	\$5,000.00				
08	Local Revenue	104.54%	\$3,550,744.94	\$3,396,632.99	\$6,947,377.93	\$3,088,432.00		\$3,550,000.00	\$308,945.93				
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	-23.32%	(\$131,535.00)	\$563,985.00	\$432,450.00	\$432,450.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	8.27%	\$15,721.82	\$190,000.18	\$205,722.00	\$205,722.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-85.48%	(\$1,228,973.76)	\$1,437,684.55	\$208,710.79	\$208,710.79							
08	Other Special Items	68.12%	\$560,981.81	\$823,518.19	\$1,384,500.00	\$1,384,500.00							
15	Receipts from Delinquent Taxes	10.36%	\$53,961.61	\$521,038.39	\$575,000.00	\$575,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	#DIV/0!	\$16,883,623.75		\$16,883,623.75	\$16,883,623.75							
07	Minimum Library Tax	#DIV/0!	\$476,426.00		\$476,426.00	\$476,426.00							
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	201.04%	\$19,689,571.17	\$9,793,861.30	\$29,483,432.47	\$25,119,486.54	\$0.00	\$4,050,000.00	\$313,945.93	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% 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 Utility	Parking Utility	Utility	Utility	Utility	Utility
20	12.00	14.00	130.79%	\$2,781,823.10	\$2,126,884.00	\$4,908,707.10	\$1,887,302.79			\$2,829,918.18	\$191,486.13				
21	3.00	0.00	-6.65%	(\$1,520.00)	\$22,862.00	\$21,342.00	\$21,342.00								
22	2.00	2.00	14.95%	\$79,079.00	\$529,036.00	\$608,115.00	\$608,115.00								
23	0.00	0.00	8.24%	\$298,448.92	\$3,620,670.00	\$3,919,118.92	\$3,919,118.92								
25	56.00	18.00	2.40%	\$160,199.32	\$6,663,143.68	\$6,823,343.00	\$6,823,343.00								
26	18.00	0.00	#DIV/0!	\$3,039,171.66		\$3,039,171.66	\$3,039,171.66								
27	6.00	4.00	-5.42%	(\$17,385.00)	\$320,738.00	\$303,353.00	\$303,353.00								
28	2.00	0.00	35.86%	\$99,986.00	\$278,813.00	\$378,799.00	\$378,799.00								
29	3.00	3.00	#DIV/0!	\$476,426.00		\$476,426.00	\$476,426.00								
30	11.00	1.00	#DIV/0!	\$1,503,622.00		\$1,503,622.00	\$1,503,622.00								
31	0.00	0.00	#DIV/0!	\$420,000.00		\$420,000.00	\$420,000.00								
32	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
35	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
36	0.00	0.00	#DIV/0!	\$2,538,460.62		\$2,538,460.62	\$2,538,460.62			\$238,344.82	\$16,995.80				
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
42	0.00	0.00	#DIV/0!	\$210,224.00		\$210,224.00	\$210,224.00								
43	3.00	1.00	26.24%	\$91,137.00	\$347,335.00	\$438,472.00	\$438,472.00								
44	0.00	0.00	#DIV/0!	\$250,000.00		\$250,000.00	\$250,000.00			\$200,000.00					
45	0.00	0.00	#DIV/0!	\$2,902,176.00		\$2,902,176.00	\$2,902,176.00			\$781,737.00	\$105,464.00				
46	0.00	0.00	#DIV/0!	\$40,000.00		\$40,000.00	\$40,000.00								
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
50	0.00	0.00	#DIV/0!	\$702,102.17		\$702,102.17	\$702,102.17								
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
Total	116.00	48.00	111.97%	\$15,573,950.79	\$13,909,481.68	\$29,483,432.47	\$25,119,486.54	\$0.00	\$0.00	\$4,050,000.00	\$313,945.93	\$0.00	\$0.00	\$0.00	\$0.00

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	182	\$6,403,400.00	0.49%	15A Public Schools	7	\$53,672,900.00	27.54%
2 Residential	3,594	\$857,716,700.00	66.17%	15B Other Schools	4	\$3,074,800.00	1.58%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	123	\$43,301,600.00	22.22%
4A Commercial	354	\$272,760,000.00	21.04%	15D Church and Charities	31	\$25,453,300.00	13.06%
4B Industrial	58	\$111,221,600.00	8.58%	15E Cemeteries & Graveyards	5	\$11,550,200.00	5.93%
4C Apartments	28	\$46,031,800.00	3.55%	15F Other Exempt	22	\$57,815,200.00	29.67%
5A/5B Railroad	8	\$2,116,400.00	0.16%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	4,225	\$1,296,249,900.00	100.00%	Total	192	\$194,868,000.00	100.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				#DIV/0!			
Total # of property tax appeals filed in 2019				County Tax Board	28.00		
				State Tax Court	28.00		
Number of 2019 County Tax Board decisions appealed to Tax Court				8.00			
Number of pending property tax appeals in State Tax Court				101.00			
Amount paid out by municipality for tax appeals in 2019				\$33,151.73			
Percentage of Exempt vs. Non-Exempt Properties 15.03%							

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				
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	0	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	140,042.70	\$126,000.00		\$4,410.00	\$0.00	\$9,632.70
Supervisory Staff (Department Heads & Managers)	9.00	3.00	1,298,948.99	\$1,082,018.00		\$134,156.99		\$82,774.00
Police Officers (Including Superior Officers)	33.00	4.00	3,552,949.30	\$2,713,331.00		\$800,275.00		\$39,343.30
Fire Fighters (Including Superior Officers)	14.00	1.00	1,462,597.30	\$1,109,700.00		\$326,806.65		\$26,090.65
All Other Union Employees not listed above	42.00	9.00	3,230,840.01	\$2,732,120.00		\$284,930.60		\$213,789.41
All Other Non-Union Employees not listed above	19.00	21.00	1,291,779.60	\$1,099,643.00		\$95,118.59		\$97,018.01
Totals	117.00	47.00	10,977,157.90	\$8,862,812.00	\$0.00	\$1,645,697.83	\$0.00	\$468,648.07

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	21.00	\$12,142.86	\$255,000.06	23.00	\$11,101.82	\$255,341.86
Parent & Child	11.00	\$17,964.00	\$197,604.00	12.00	\$17,049.00	\$204,588.00
Employee & Spouse (or Partner)	11.00	\$27,444.00	\$301,884.00	12.00	\$23,963.20	\$287,558.40
Family	31.00	\$31,908.00	\$989,148.00	35.00	\$31,128.00	\$1,089,480.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	74.00		\$1,743,636.06	82.00		\$1,836,968.26
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$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	24	\$11,932.50	\$286,380.00	25	\$12,513.12	\$312,828.00
Parent & Child	4	\$17,643.00	\$70,572.00	3	\$11,264.00	\$33,792.00
Employee & Spouse (or Partner)	42	\$23,746.14	\$997,337.88	36	\$28,875.67	\$1,039,524.12
Family	16	\$314,936.25	\$5,038,980.00	14	\$29,975.20	\$419,652.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	86.00		\$6,393,269.88	78.00		\$1,805,796.92
GRAND TOTAL	160.00		\$8,136,905.94	160.00		\$3,642,765.18

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	2021 Budget	2022 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$4,285,000.00	\$4,285,000.00	\$0.00	Utility Fund - Principal	\$550,000.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$290,484.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$209,700.00		
Water	\$14,171,645.90	\$14,171,645.90	\$0.00	Bond Anticipation Notes - Interest	\$765,500.00		
Parking			\$0.00	Bonds - Principal	\$880,000.00		
0			\$0.00	Bonds - Interest	\$159,775.00		
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$2,855,459.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$1,639,700.00	\$0.00	\$0.00
Debt Authorized	\$41,055,449.00	\$0.50	\$41,055,448.50	Total Interest	\$1,215,759.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	9.68%		
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
Total (Current Year)	\$59,512,094.90	\$18,456,646.40	\$41,055,448.50	Total Guarantees - Other			
Population (2010 census)	18,157			Total Capital/Equipment Leases			
Per Capita Gross Debt	\$3,277.64			Total Other			
Per Capita Net Debt	\$2,261.14			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
3 Yr. Average Property Valuation		\$1,386,106,835.67		Rating		A+	
Net Debt as % of 3 Year Avg Property Valuation		2.96%		Year of Last Rating		2020	
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - Notes

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