



State of New Jersey Local Government Services

Year: Municipal User Friendly Budget

MUNICIPALITY: 1409 Dover Town - County of Morris Adopted
Municode: Filename: 1409_fba_2023.xlsm
Website:
Phone Number:
Mailing Address:
Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carolyn		Blackman	12/31/2023	cblackman@dover.nj.us

Chief Administrative Officer

BettyLou		DeCroce		BDeCroce@dover.nj.us
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Chief Financial Officer

John	O.	Gross		JGross@dover.nj.us
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Municipal Clerk

Rey		Julve		RJulve@dover.nj.us
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Registered Municipal Accountant

John		Mooney		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Cruz	12/31/2023	Jcruz@dover.nj.us
Sandra		Wittner	12/31/2024	SWittner@dover.nj.us
Judith		Rugg	12/31/2023	JRugg@dover.nj.us
Geovani		Estacio	12/31/2024	GEstacio@dover.nj.us
Michael		Scarneo	12/31/2023	MScarneo@dover.nj.us
Karol		Ruiz	12/31/2024	KRuiz@dover.nj.us
Arturo		Sanatana	12/31/2023	ASanatana@dover.nj.us
Marcos		Tapia	12/31/2024	MTapia@dover.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	\$1.38	\$17,973,429.00	46.65%	\$3,308.53
Municipal Library	\$0.04	\$508,894.00	1.32%	\$93.68
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	\$1.23	\$16,093,043.00	41.77%	\$2,962.39
Regional School District			0.00%	\$0.00
County Purposes	\$0.30	\$3,857,810.00	10.01%	\$710.14
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.007	\$96,347.00	0.25%	\$17.74
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	2.957	\$38,529,523.00	100.00%	\$7,092.47

Total Taxable Valuation as of October 1, 2022 \$1,303,176,200.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$239,887.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
1.379	1.500	8.74%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,973,429.00	\$19,544,156.45	8.74%	\$1,570,727.45

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,308.53	\$3,597.66	8.74%	\$289.14

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	<u>Current Year 2023 Budget</u>	
	Taxes	Actual/Estimated
Municipal Purpose Tax	ACTUAL	\$19,544,156.45
Municipal Library	ACTUAL	\$551,959.31
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$16,495,369.00
Regional School District		
County Purposes	ESTIMATED	\$3,956,664.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$96,347.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$40,644,495.76
Revenue Anticipated, Excluding Tax Levy		9,748,798.00
Budget Appropriations, before Reserve for Uncollected Taxes		29,019,913.81
Total Non-Municipal Tax Levy		\$20,548,380.00
Amount to be Raised by Taxes - Before RUT		\$39,819,495.81
Reserve for Uncollected Taxes (RUT)		\$825,000.00
Total Amount to be Raised by Taxes		\$40,644,495.81
% of Tax Collections used to Calculate RUT		97.97%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2022		38,076,496.00
Total Tax Levy, CY 2022		38,598,932.00
% of Taxes Collected, CY 2022		98.65%
Delinquent Taxes - December 31, 2022		975,568.00

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	Arts and Culture Trust Fund	Water Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	101.40%	\$1,139,571.18	1,123,842.00	\$2,263,413.18	2,100,000.00			158,413.18	5,000.00			
08	Local Revenue	138.18%	\$4,948,432.90	3,581,190.00	\$8,529,622.90	3,388,607.00			4,665,576.79	475,439.11			
09	State Aid (without offsetting appropriation)	5.91%	\$74,710.00	1,264,622.00	\$1,339,332.00	1,339,332.00							
08	Uniform Construction Code Fees	-10.55%	(\$26,532.00)	251,532.00	\$225,000.00	225,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	354.08%	\$157,889.00	44,591.00	\$202,480.00	202,480.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	-	\$0.00	-							
10	Public and Private Revenue	-90.62%	(\$1,874,723.00)	2,068,850.00	\$1,941,122.00	1,941,127.00							
08	Other Special Items	-39.91%	(\$1,228,144.00)	3,077,396.00	\$1,849,152.00	1,849,252.00							
15	Receipts from Delinquent Taxes	10.41%	\$42,426.00	407,574.00	\$450,000.00	450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.72%	\$1,230,135.00	18,314,021.00	\$19,544,156.00	19,544,156.00							
07	Minimum Library Tax	8.46%	\$43,065.00	508,894.00	\$551,959.00	551,959.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	-	\$0.00								
56	Arts and Cultural 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	14.71%	\$4,506,830.08	\$30,642,512.00	\$35,149,342.08	\$29,844,913.00	\$0.00	\$0.00	\$4,823,989.97	\$480,439.11	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time 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	Arts and Culture Trust Fund	Water Utility	Parking Utility	Utility	Utility	Utility	
20	General Government	13.00	9.00	97.79%	\$1,010,661.43	1,791,976.00	54,514.00				200,987.00				
21	Land-Use Administration	6.00	0.00	4.01%	\$1,100.00	28,550.00									
22	Uniform Construction Code	2.00	4.00	3.13%	\$16,369.14	539,750.00									
23	Insurance				\$4,135,812.00	4,608,000.00									
25	Public Safety	58.00	15.00	-0.53%	(\$46,176.60)	8,295,975.00	66,039.06								
26	Public Works	36.00	6.00	65.68%	\$1,939,018.05	5,185,164.22	1,836,489.00	73,573.86			3,265,000.00				
27	Health and Human Services	1.00	2.00	10.12%	\$34,468.14	340,531.86	375,000.00								
28	Parks and Recreation	2.00	0.00	2.42%	\$10,089.85	416,360.15	426,450.00								
29	Education (Including Library)	4.00	5.00	8.46%	\$43,065.31	551,959.31									
30	Unclassified				\$0.00	\$0.00									
31	Utilities and Bulk Purchases			0.09%	\$0.00	2,016,657.00									
32	Landfill/Solid Waste Disposal			11.14%	\$156,907.00	1,408,093.00	1,565,000.00								
35	Contingency				\$0.00	\$0.00									
36	Statutory Expenditures			9.38%	\$300,756.21	3,217,293.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00									
42	Shared Services			-87.39%	(\$1,787,756.20)	2,538,079.00	258,079.00								
43	Court and Public Defender	4.00	3.00	2.16%	\$6,772.98	314,251.02	331,024.00								
44	Capital			#DIV/0!	\$135,000.00	\$135,000.00	\$150,000.00								
45	Debt			3.44%	\$97,417.86	2,833,639.64	\$2,060,973.50								
46	Deferred Charges			-5.06%	(\$42,441.08)	\$795,910.51	762,576.08								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00									
50	Reserve for Unallocated Taxes			3.13%	\$25,000.00	8825,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00									
	Total	128.00	44.00	227.76%	\$24,393,512.74	\$35,045,571.88	\$35,344,083.61	\$194,126.02	\$0.00	\$0.00	\$4,583,675.00	\$342,016.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	184	\$7,196,000.00	0.53%
2 Residential	3,604	\$866,237,000.00	66.36%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	352	\$279,420,500.00	21.41%
4B Industrial	57	\$106,457,300.00	8.16%
4C Apartments	28	\$46,048,800.00	3.53%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	4,225	\$1,305,359,600.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$53,672,900.00	26.64%
15B Other Schools	4	\$3,074,800.00	1.53%
15C Public Property	121	\$39,325,300.00	19.52%
15D Church and Charities	31	\$25,453,300.00	12.63%
15E Cemeteries & Graveyards	5	\$11,550,200.00	5.73%
15F Other Exempt	27	\$68,425,100.00	33.96%
Total	195	\$201,501,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties

15.44%

Average Ratio (%), Assessed to True Value	91.62%
Equalized Valuation, Taxable Properties	\$1,424,753,983.85
Total # of property tax appeals filed in 2022	County Tax Board State Tax Court
Number of 2022 County Tax Board decisions appealed to Tax Court	16.00
Number of pending property tax appeals in State Tax Court	29.00
Number of pending property tax appeals in State Tax Court	7.00
Number of pending property tax appeals in State Tax Court	74.00
Amount paid out by municipality for tax appeals in 2022	\$1,962.00

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 2022 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	169,849.47	\$143,575.20	\$0.00	\$4,307.26	\$0.00	\$21,967.01
Supervisory Staff (Department Heads & Managers)	8.00	0.00	1,323,565.33	\$1,073,536.61	\$0.00	\$69,779.88	\$15,997.74	\$164,251.10
Police Officers (Including Superior Officers)	38.00	0.00	7,094,009.93	\$5,297,149.79	\$300,000.00	\$450,257.73	\$914,173.67	\$132,428.74
Fire Fighters (Including Superior Officers)	15.00	0.00	2,106,908.12	\$1,547,280.00	\$110,000.00	\$131,518.80	\$279,427.32	\$38,682.00
All Other Union Employees not listed above	48.00	6.00	5,370,126.32	\$3,374,028.36	\$125,000.00	\$219,311.84	\$1,135,559.78	\$516,226.34
All Other Non-Union Employees not listed above	19.00	29.00	2,730,507.11	\$2,034,700.04	\$0.00	\$132,255.50	\$252,242.46	\$311,309.11
Totals	128.00	44.00	18,794,966.27	\$13,470,270.00	\$535,000.00	\$1,007,431.02	\$2,597,400.96	\$1,184,864.30

Is the Local Government required to comply with N.J.S.A. 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	45.00	\$14,708.40	\$661,878.00	40.00	\$12,504.00	\$500,160.00
Parent & Child	14.00	\$14,708.40	\$205,917.60	14.00	\$18,468.00	\$258,552.00
Employee & Spouse (or Partner)	15.00	\$14,708.40	\$220,626.00	15.00	\$28,104.00	\$421,560.00
Family	40.00	\$14,708.40	\$588,336.00	33.00	\$32,940.00	\$1,087,020.00
Employee Cost Sharing Contribution (enter as negative -)			626,986.75			\$585,000.00
Subtotal	114.00		\$2,303,744.35	102.00		\$2,852,292.00
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 -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	71	\$10,917.17	\$775,118.87	56	\$11,058.06	\$619,251.36
Parent & Child	5	\$18,740.23	\$93,701.16	4	\$18,468.00	\$73,872.00
Employee & Spouse (or Partner)	6	\$34,733.66	\$208,401.98	10	\$28,104.00	\$281,040.00
Family	18	\$34,419.19	\$619,545.35	17	\$32,940.00	\$559,980.00
Employee Cost Sharing Contribution (enter as negative -)			\$1,696,767.37			\$1,534,143.36
Subtotal	100.00		\$4,000,511.72	87.00		\$4,386,435.36
GRAND TOTAL	214.00			189.00		

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

NO
NO

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$2,611,000.00	\$2,611,000.00	\$0.00
Regional School Debt			\$0.00
Utility Fund Debt			
Water	\$14,630,170.00	\$14,630,170.00	\$0.00
Parking	\$613,000.00	\$613,000.00	\$0.00
			\$0.00
			\$0.00
			\$0.00
Municipal Purposes			
Debt Authorized (BNI)	\$950,449.00		\$950,449.00
Notes Outstanding	\$20,546,577.00		\$20,546,577.00
Bonds Outstanding	\$3,855,000.00		\$3,855,000.00
Loans and Other Debt			\$0.00
Total (Current Year)	\$43,206,196.00	\$17,854,170.00	\$25,352,026.00
Population (2020 census)	18,157		
Per Capita Gross Debt	\$2,379.59		
Per Capita Net Debt	\$1,396.27		
3 Year Average Property Valuation	\$1,531,687,733.00		
Net Debt as % of 3 Year Average Property Valuation	1.66%		

	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$647,750.00	\$552,750.00	\$452,750.00	\$2,387,000.00
Utility Fund - Interest	\$127,725.00	\$127,725.00	\$127,725.00	\$1,277,250.00
Bond Anticipation Notes - Principal	\$628,500.00			
Bond Anticipation Notes - Interest	\$461,225.00			
Bonds - Principal	\$953,000.00	\$310,000.00	\$305,000.00	\$2,596,990.00
Bonds - Interest	\$33,000.00	\$88,172.50	\$61,400.00	\$282,599.50
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	\$2,851,200.00	\$1,078,647.50	\$946,875.00	\$6,543,839.50

Total Principal	\$2,229,250.00	\$862,750.00	\$757,750.00	\$4,983,990.00
Total Interest	\$621,950.00	\$215,897.50	\$189,125.00	\$1,559,849.50
% of Total Current Year Budget	7.74%			

Description	Debt Not Listed Above
Total Guarantees - Governmental	
Total Guarantees - Other	
Total Capital/Equipment Leases	
Total Other	
Bond Rating	Moody's Standard & Poors Fitch
Year of Last Rating	Rating AA 2021

Mark "X" if Municipality has no bond rating

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Amount Received Total								\$0.00
Amount Paid Total								\$0.00
Total								\$748,124.00

