

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	1.304	16883623.750	45.86%	\$3,117.97	Municipal Purpose Tax	ACTUAL	\$17,649,091.56
Municipal Library	0.036	473426.000	1.29%	\$86.08	Municipal Library	ACTUAL	\$470,833.23
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.215	15719453.000	42.70%	\$2,905.16	Local School District	ESTIMATED	\$16,033,842.06
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.281	3630974.930	9.86%	\$671.89	County Purposes	ESTIMATED	\$3,703,594.43
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	107506.190	0.29%	\$21.52	County Open Space	ESTIMATED	\$109,656.31
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>2.845</b>	<b>\$36,814,983.87</b>	<b>100.00%</b>	<b>\$6,802.62</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$37,967,017.60</b>
Total Taxable Valuation as of October 1, 2020 <u>\$1,303,176,200.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$239,108.08</u>					Revenue Anticipated, Excluding Tax Levy <u>16,990,539.03</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>34,389,090.48</u> Total Non-Municipal Tax Levy <u>\$19,847,092.80</u> Amount to be Raised by Taxes - Before RUT <u>\$37,245,644.26</u> Reserve for Uncollected Taxes (RUT) <u>\$721,373.33</u> Total Amount to be Raised by Taxes <u>\$37,967,017.59</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>98.10%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>36,115,499.18</u>
	1.304	1.354	3.86%		Total Tax Levy, CY 2020		<u>36,814,983.87</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2020		<u>98.10%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$699,484.69</u>
	\$16,883,623.75	\$17,649,091.56	4.53%	\$765,467.81			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$3,117.97	\$3,238.27	3.86%	\$120.30			



# State of New Jersey Local Government Services

**Year:** 2021 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1409 Dover Town - County of Morris Introduced ▼

**Municode:** 1409 **Filename:** 1409\_fbi\_2021.xlsm

**Website:** www.Dover.nj.us

**Phone Number:** 973-366-2200 X-1135

**Mailing Address:** 37 North Sussex Street

[Email the UFB if not using Outlook](#)

**Municipality:** Dover **State:** NJ **Zip:**

**Mayor**

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

**Chief Administrative Officer**

John	O.	Bennett		JBennett@dover.nj.us
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**Chief Financial Officer**

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

John	P.	Schmidt		JSchmidt@dover.nj.us
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**Registered Municipal Accountant**

Maurico		Canto		JCanto@dover.nj.us
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Cruz	12/31/2021	JCruz@dover.nj.us
Sandra		Wittner	12/31/2022	SWittner@dover.nj.us
Judith		Rugg	12/31/2021	JRugg@dover.nj.us
Humberto		Quinones	12/31/2022	HQuinones@dover.nj.us
Adrian		Ballesteros	12/31/2021	ABallesteros@dover.nj.us
Edward		Correa	12/31/2022	ECorrea@dover.nj.us
Marcos		Tapia	12/31/2021	MTapia@dover.nj.us
Carlos		Valencia	12/31/2022	CValencia@dover.nj.us



**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	21.82%	\$241,126.31	\$1,105,000.00	\$1,346,126.31	841,126.31			500,000.00	\$5,000.00			
08	Local Revenue	-2.11%	(\$157,135.53)	7,440,240.46	\$7,283,104.93	3,464,317.04			3,543,309.10	275,478.79			
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	40.30%	\$122,133.67	303,080.00	\$425,213.67	425,213.67							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	16.09%	\$27,962.74	173,761.26	\$201,724.00	201,724.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	544.41%	\$1,136,248.32	208,710.79	\$1,344,959.11	1,344,959.11							
08	Other Special Items	582.83%	\$7,639,300.00	1,310,723.41	\$8,950,023.41	8,950,023.41							
15	Receipts from Delinquent Taxes	0.10%	\$561.09	574,438.91	\$575,000.00	575,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	9.64%	\$1,552,431.90	16,096,659.67	\$17,649,091.56	17,649,091.56							
07	Minimum Library Tax	0.00%	\$0.00	\$470,833.23	\$470,833.23	470,833.23							
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								
	<b>Total</b>	<b>36.49%</b>	<b>\$10,562,628.50</b>	<b>\$28,948,069.73</b>	<b>\$39,510,698.23</b>	<b>\$35,186,910.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,043,309.10</b>	<b>\$280,478.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Water Utility	Parking Utility	Utility	Utility	Utility
20	General Government	32.00	7.00	-7.11%	(\$348,947.99)	\$4,908,707.10	\$4,559,759.11	1,615,290.55			2,755,684.04	188,784.53			
21	Land-Use Administration	2.00	1.00	10.73%	\$2,290.00	\$21,342.00	\$23,632.00	23,632.00							
22	Uniform Construction Code	5.00	5.00	-19.74%	(\$120,039.67)	\$608,115.00	\$488,075.33	488,075.33							
23	Insurance			-3.09%	(\$121,275.31)	\$3,919,118.92	\$3,797,843.61	3,797,843.61							
25	Public Safety	59.00	17.00	15.67%	\$1,069,386.08	\$6,823,343.00	\$7,892,729.08	7,892,729.08							
26	Public Works	22.00	1.00	3.75%	\$113,869.69	\$3,039,171.66	\$3,153,041.35	3,153,041.35							
27	Health and Human Services	2.00	3.00	14.14%	\$42,897.95	\$303,353.00	\$346,250.95	346,250.95							
28	Parks and Recreation	2.00	0.00	-22.31%	(\$84,509.65)	\$378,799.00	\$294,289.35	294,289.35							
29	Education (including Library)	3.00	6.00	-1.17%	(\$5,592.77)	\$476,426.00	\$470,833.23	470,833.23							
30	Unclassified			-7.11%	(\$106,965.00)	\$1,503,622.00	\$1,396,657.00	1,396,657.00							
31	Utilities and Bulk Purchases			-3.10%	(\$13,000.00)	\$420,000.00	\$407,000.00	407,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			21.98%	\$557,987.04	\$2,538,460.62	\$3,096,447.66	2,829,238.88			253,200.00	14,008.78			
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			23.78%	\$50,000.00	\$210,224.00	\$260,224.00	260,224.00							
43	Court and Public Defender	7.00	0.00	-32.39%	(\$142,007.43)	\$438,472.00	\$296,464.57	296,464.57							
44	Capital			508.00%	\$1,270,000.00	\$250,000.00	\$1,520,000.00	1,320,000.00			\$200,000.00				
45	Debt			265.52%	\$7,705,812.11	\$2,902,176.00	\$10,607,988.11	9,695,877.57			834,425.06	77,685.48			
46	Deferred Charges			200.00%	\$80,000.00	\$40,000.00	\$120,000.00	\$120,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			11.02%	\$77,360.71	\$702,102.17	\$779,462.88	779,462.88							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00							
	<b>Total</b>	<b>134.00</b>	<b>40.00</b>	<b>34.01%</b>	<b>\$10,027,265.76</b>	<b>\$29,483,432.47</b>	<b>\$39,510,698.23</b>	<b>\$35,186,910.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,043,309.10</b>	<b>\$280,478.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	180	\$6,552,100.00	0.50%	15A Public Schools	7	\$53,672,900.00	27.54%	
2 Residential	3,601	\$861,028,200.00	65.96%	15B Other Schools	4	\$3,074,800.00	1.58%	
3A/3B Farm			0.00%	15C Public Property	123	\$43,301,600.00	22.22%	
4A Commercial	353	\$279,080,800.00	21.38%	15D Church and Charities	31	\$25,453,300.00	13.06%	
4B Industrial	58	\$110,466,300.00	8.46%	15E Cemeteries & Graveyards	5	\$11,550,200.00	5.93%	
4C Apartments	28	\$46,048,800.00	3.53%	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			0.00%					
<b>Total</b>	<b>4,228</b>	<b>\$1,305,292,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>192</b>	<b>\$194,868,000.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				91.62%	Percentage of Exempt vs. Non-Exempt Properties			14.93%
Equalized Valuation, Taxable Properties				\$1,424,680,855.71				
Total # of property tax appeals filed in 2020		County Tax Board	21.00					
		State Tax Court	24.00					
Number of 2020 County Tax Board decisions appealed to 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 2020								

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	9.00	0.00	144,327.96	\$128,520.00	\$0.00	\$3,855.60		\$11,952.36
Supervisory Staff (Department Heads & Managers)	8.00	0.00	1,142,741.40	\$832,778.95	\$0.00	\$99,982.74	\$86,844.31	\$123,135.40
Police Officers (Including Superior Officers)	37.00	0.00	6,860,447.61	\$4,579,045.00	\$350,000.00	\$1,346,776.00	\$497,379.26	\$87,247.35
Fire Fighters (Including Superior Officers)	15.00	0.00	1,854,133.29	\$1,173,700.00	\$103,322.72	\$345,205.51	\$206,702.41	\$25,202.65
All Other Union Employees not listed above	48.00	9.00	4,637,816.84	\$2,785,707.40	\$111,500.00	\$677,228.97	\$821,473.28	\$241,907.19
All Other Non-Union Employees not listed above	17.00	31.00	2,372,534.45	\$1,687,113.33	\$0.00	\$179,523.50	\$355,002.12	\$150,895.50
<b>Totals</b>	<b>134.00</b>	<b>40.00</b>	<b>17,012,001.55</b>	<b>\$11,186,864.68</b>	<b>\$564,822.72</b>	<b>\$2,652,572.32</b>	<b>\$1,967,401.38</b>	<b>\$640,340.45</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	22.00	\$12,504.00	\$275,088.00	21.00	\$12,142.86	\$255,000.06
Parent & Child	10.00	\$18,468.00	\$184,680.00	11.00	\$17,964.00	\$197,604.00
Employee & Spouse (or Partner)	10.00	\$28,104.00	\$281,040.00	11.00	\$27,444.00	\$301,884.00
Family	33.00	\$32,940.00	\$1,087,020.00	31.00	\$31,908.00	\$989,148.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>75.00</b>		<b>\$1,827,828.00</b>	<b>74.00</b>		<b>\$1,743,636.06</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	56	\$11,058.06	\$619,251.36	55	\$11,932.50	\$656,287.50
Parent & Child	4	\$18,468.00	\$73,872.00	4	\$17,643.00	\$70,572.00
Employee & Spouse (or Partner)	10	\$28,104.00	\$281,040.00	11	\$23,746.14	\$261,207.54
Family	17	\$32,940.00	\$559,980.00	16	\$31,493.63	\$503,898.08
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>87.00</b>		<b>\$1,534,143.36</b>	<b>86.00</b>		<b>\$1,491,965.12</b>
<b>GRAND TOTAL</b>	<b>162.00</b>		<b>\$3,361,971.36</b>	<b>160.00</b>		<b>\$3,235,601.18</b>

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**

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,730,000.00	\$3,730,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
Water	\$12,801,764.00	\$12,801,764.00	\$0.00			
Parking	\$773,000.00	\$773,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$7,950,449.00		\$7,950,449.00			
Notes Outstanding	\$26,138,000.50		\$26,138,000.50			
Bonds Outstanding	\$5,775,000.00		\$5,775,000.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$57,168,213.50</b>	<b>\$17,304,764.00</b>	<b>\$39,863,449.50</b>			
Population (2010 census)	<u>18,157</u>					
Per Capita Gross Debt	<u>\$3,148.55</u>					
Per Capita Net Debt	<u>\$2,195.49</u>					
3 Yr. Average Property Valuation		<u>\$1,405,387,694.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>2.84%</u>				
Utility Fund - Principal			\$723,787.56	\$673,386.86	\$677,987.30	\$3,923,624.62
Utility Fund - Interest			\$163,829.02	\$113,802.32	\$98,596.76	\$399,148.16
Bond Anticipation Notes - Principal			\$8,239,147.54			
Bond Anticipation Notes - Interest			\$341,400.55			
Bonds - Principal			\$960,000.00	\$960,000.00	\$943,000.00	\$2,912,000.00
Bonds - Interest			\$136,972.50	\$112,972.50	\$88,172.50	\$344,000.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$10,565,137.17</b>	<b>\$1,860,161.68</b>	<b>\$1,807,756.56</b>	<b>\$7,578,772.78</b>
Total Principal			\$9,922,935.10	\$1,633,386.86	\$1,620,987.30	\$6,835,624.62
Total Interest			\$642,202.07	\$226,774.82	\$186,769.26	\$743,148.16
% of Total Current Year Budget			26.74%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2020				
<b>Mark "X" if Municipality has no bond rating</b>						







**USER FRIENDLY BUDGET SECTION - Notes**

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