



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1409\_fba\_2022.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**

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**

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

Maurico		Canto		MCanto@dgdcpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Cruz	12/31/2023	JCruz@dover.nj.us
Sandra		Wittner	12/31/2022	SWittner@dover.nj.us
Judith		Rugg	12/31/2023	JRugg@dover.nj.us
Humberto		Quinones	12/31/2022	HQuinones@dover.nj.us
Adrian		Ballesteros	12/31/2023	ABallesteros@dover.nj.us
Edward		Correa	12/31/2022	ECorrea@dover.nj.us
Arturo		Sanatana	12/31/2023	ASanatana@dover.nj.us
Carlos		Valencia	12/31/2022	CValencia@dover.nj.us

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	\$1.35	\$17,649,091.56	46.19%	\$3,248.83	Municipal Purpose Tax	ACTUAL	\$17,973,429.29
Municipal Library	\$0.04	\$470,833.23	1.23%	\$86.67	Municipal Library	ACTUAL	\$508,894.00
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	\$1.23	\$16,288,717.62	42.63%	\$2,939.62	Local School District	ESTIMATED	\$16,614,491.97
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	\$0.29	\$3,804,427.32	9.96%	\$686.58	County Purposes	ESTIMATED	\$3,880,515.87
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)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.902</b>	<b>\$38,213,069.73</b>	<b>100.00%</b>	<b>\$6,961.70</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$38,977,331.13</b>
Total Taxable Valuation as of October 1, 2021 <span style="float: right;"><u>\$1,303,176,200.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">11,618,615.21</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$239,887.30</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">29,300,938.50</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$20,495,007.84</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$38,177,331.13</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$800,000.00</span>		
	1.354	1.379	1.82%		Total Amount to be Raised by Taxes <span style="float: right;">\$38,977,331.13</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.94%</u></span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$17,649,091.56	\$17,973,429.29	1.84%	\$324,337.73			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2021 <span style="float: right;">37,504,089.63</span>		
	\$3,248.83	\$3,308.05	1.82%	\$59.22	Total Tax Levy, CY 2021 <span style="float: right;">37,901,828.79</span>		
					% of Taxes Collected, CY 2021 <span style="float: right;"><u>98.95%</u></span>		
					Delinquent Taxes - December 31, 2021 <span style="float: right;"><u>870,840.29</u></span>		

**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	-4.37%	(\$58,870.88)	1,346,126.31	\$1,287,255.43	1,123,842.25			158,413.18	5,000.00			
08	Local Revenue	0.65%	\$52,383.01	8,042,376.88	\$8,094,759.89	3,176,210.60			4,526,865.33	391,683.96			
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	0.00%	\$0.00	210,656.00	\$210,656.00	210,656.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	341.95%	\$179,458.69	52,480.32	\$231,939.01	231,939.01							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	-	\$0.00	-							
10	Public and Private Revenue	53.82%	\$723,890.48	1,344,959.11	\$2,068,849.59	2,068,849.59							
08	Other Special Items	-64.63%	(\$5,708,047.92)	8,832,182.11	\$3,124,134.19	3,124,134.19							
15	Receipts from Delinquent Taxes	-34.56%	(\$306,033.43)	885,577.64	\$579,544.21	579,544.21							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.36%	(\$65,168.45)	18,038,597.74	\$17,973,429.29	17,973,429.29							
07	Minimum Library Tax	0.00%	\$0.00	508,894.00	\$508,894.00	508,894.00							
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								
	<b>Total</b>	<b>-12.79%</b>	<b>(\$5,182,388.50)</b>	<b>\$40,526,472.11</b>	<b>\$35,344,083.61</b>	<b>\$30,262,121.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,685,278.51</b>	<b>\$396,683.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Func	Water Utility	Parking Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	13.00	9.00	5.67%	\$54,210.99	\$956,450.4	\$1,010,661.4	1,010,661.4									
21 Land-Use Administration	6.00	0.00	-13.82%	(\$962.00)	\$6,962.00	\$6,000.00	6,000.00									
22 Uniform Construction Code	2.00	4.00	9.82%	\$45,855.5	\$467,175.3	\$513,030.8	513,030.8									
23 Insurance			#DIV/0!	\$4,135,812.0	\$0.00	\$4,135,812.0	4,135,812.0									
25 Public Safety	58.00	15.00	11.47%	\$800,120.5	\$6,977,550.6	\$7,777,671.2	7,581,116.3					196,554.8				
26 Public Works	36.00	6.00	65.68%	\$1,939,018.0	\$2,952,285.0	\$4,891,303.0	1,517,711.3				3,373,591.6					
27 Health and Human Services	3.00	2.00	41.78%	\$60,730.9	\$145,350.9	\$206,081.8	206,081.8									
28 Parks and Recreation	2.00	0.00	10.70%	\$14,551.80	\$136,058.3	\$150,610.1	150,610.1									
29 Education (including Library)	4.00	5.00	#DIV/0!	\$297,515.0	\$0.00	\$297,515.0	297,515.0									
30 Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00										
31 Utilities and Bulk Purchases			#DIV/0!	\$1,883,657.0	\$0.00	\$1,883,657.0	\$1,883,657.0									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$1,229,429.7	\$0.00	\$1,229,429.7	1,229,429.7									
35 Contingency			#DIV/0!	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00									
36 Statutory Expenditures			#DIV/0!	\$3,143,867.3	\$0.00	\$3,143,867.3	2,872,864.2				258,200.0	12,803.0				
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00										
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00										
43 Court and Public Defender	4.00	3.00	8.21%	\$21,762.4	\$265,188.5	\$286,951.0	286,951.0									
44 Capital			#DIV/0!	\$350,000.00		\$350,000.00	\$150,000.00				\$200,000.0					
45 Debt			#DIV/0!	\$2,933,141.3		\$2,933,141.3	\$2,030,142.7				803,486.8	99,511.7				
46 Deferred Charges			#DIV/0!	\$5,708,351.5		\$5,708,351.5	\$5,570,537.3				\$50,000.0	\$87,814.2				
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			#DIV/0!	\$800,000.00		\$800,000.00	\$800,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
<b>Total</b>	<b>128.00</b>	<b>44.00</b>	<b>196.83%</b>	<b>\$23,437,062.30</b>	<b>\$11,907,021.31</b>	<b>\$35,344,083.61</b>	<b>\$30,262,121.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,685,278.51</b>	<b>\$396,683.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	183	\$7,084,100.00	0.54%	15A Public Schools	7	\$53,672,900.00	27.54%
2 Residential	3,605	\$864,793,700.00	66.34%	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	352	\$278,193,400.00	21.34%	15D Church and Charities	31	\$25,453,300.00	13.06%
4B Industrial	58	\$107,554,000.00	8.25%	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	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
<b>Total</b>	<b>4,226</b>	<b>\$1,303,674,000.00</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%			
Equalized Valuation, Taxable Properties				\$1,422,914,210.87			
Total # of property tax appeals filed in 2021				County Tax Board			
				16.00			
				State Tax Court			
				29.00			
Number of 2021 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 2021				\$1,962.00			

Percentage of Exempt vs.  
Non-Exempt Properties 14.95%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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	0.00	9.00	161,234.95	\$143,575.20	\$0.00	\$4,307.26	\$0.00	\$13,352.49
Supervisory Staff (Department Heads & Managers)	8.00	0.00	1,407,606.19	\$1,052,486.87	\$0.00	\$177,872.71	\$94,745.98	\$82,500.63
Police Officers (Including Superior Officers)	38.00	0.00	7,505,797.44	\$5,044,904.56	\$300,000.00	\$1,429,493.76	\$609,449.11	\$121,950.01
Fire Fighters (Including Superior Officers)	15.00	0.00	2,010,541.42	\$1,289,400.00	\$110,000.00	\$397,472.24	\$186,284.88	\$27,384.30
All Other Union Employees not listed above	48.00	6.00	5,021,306.92	\$3,374,028.36	\$125,000.00	\$473,014.35	\$757,039.85	\$292,224.36
All Other Non-Union Employees not listed above	19.00	29.00	2,522,597.12	\$2,034,700.04	\$0.00	\$180,048.76	\$168,161.64	\$139,686.68
<b>Totals</b>	<b>128.00</b>	<b>44.00</b>	<b>18,629,084.04</b>	<b>\$12,939,095.03</b>	<b>\$535,000.00</b>	<b>\$2,662,209.08</b>	<b>\$1,815,681.46</b>	<b>\$677,098.47</b>

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**

	<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	40.00	\$14,280.00	\$571,200.00	42.00	\$12,504.00	\$525,168.00
Parent & Child	14.00	\$19,913.30	\$278,786.16	10.00	\$18,468.00	\$184,680.00
Employee & Spouse (or Partner)	15.00	\$29,941.60	\$449,124.00	10.00	\$28,104.00	\$281,040.00
Family	33.00	\$34,402.91	\$1,135,296.00	33.00	\$32,940.00	\$1,087,020.00
Employee Cost Sharing Contribution (enter as negative - )			(\$608,724.70)			
<b>Subtotal</b>	<b>102.00</b>		<b>\$1,825,681.46</b>	<b>95.00</b>		<b>\$2,077,908.00</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 - )			\$0.00			
<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	71	\$10,599.19	\$752,542.60	56	\$11,058.06	\$619,251.36
Parent & Child	5	\$18,194.40	\$90,972.00	4	\$18,468.00	\$73,872.00
Employee & Spouse (or Partner)	6	\$33,722.00	\$202,332.00	10	\$28,104.00	\$281,040.00
Family	18	\$33,416.69	\$601,500.34	17	\$32,940.00	\$559,980.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>100.00</b>		<b>\$1,647,346.94</b>	<b>87.00</b>		<b>\$1,534,143.36</b>
<b>GRAND TOTAL</b>	<b>202.00</b>		<b>\$3,473,028.40</b>	<b>182.00</b>		<b>\$3,612,051.36</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**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2023	2024	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$3,730,000.00	\$3,730,000.00	\$0.00	Utility Fund - Principal	\$673,386.86	\$677,987.30	\$682,587.74	\$3,241,036.88
Regional School Debt			\$0.00	Utility Fund - Interest	\$113,802.32	\$98,596.76	\$83,391.20	\$315,756.96
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$612,576.11			
Water	\$15,284,506.72	\$15,284,506.72	\$0.00	Bond Anticipation Notes - Interest	\$261,817.50			
Parking	\$693,000.00	\$693,000.00	\$0.00	Bonds - Principal	\$960,000.00	\$943,000.00	\$943,000.00	\$1,969,000.00
			\$0.00	Bonds - Interest	\$112,972.50	\$88,172.50	\$88,172.50	\$255,827.50
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				<b>Total</b>	<b>\$2,734,555.29</b>	<b>\$1,807,756.56</b>	<b>\$1,797,151.44</b>	<b>\$5,781,621.34</b>
<u>Municipal Purposes</u>				<b>Total Principal</b>	<b>\$2,245,962.97</b>	<b>\$1,620,987.30</b>	<b>\$1,625,587.74</b>	<b>\$5,210,036.88</b>
Debt Authorized (BNI)	\$950,449.00		\$950,449.00	<b>Total Interest</b>	<b>\$488,592.32</b>	<b>\$186,769.26</b>	<b>\$171,563.70</b>	<b>\$571,584.46</b>
Notes Outstanding	\$21,220,422.26		\$21,220,422.26	<b>% of Total Current Year Budget</b>	<b>7.74%</b>			
Bonds Outstanding	\$4,815,000.00		\$4,815,000.00					
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$46,693,377.98</b>	<b>\$19,707,506.72</b>	<b>\$26,985,871.26</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	18,157			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,571.65			Rating		AA		
Per Capita Net Debt	\$1,486.25			Year of Last Rating		2021		
3 Year Average Property Valuation		\$1,456,154,590.33		<b>Mark "X" if Municipality has no bond rating</b>				
Net Debt as % of 3 Year Average Property Valuation		1.85%						







**USER FRIENDLY BUDGET SECTION - Notes**

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