



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1331_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
Anthony	S.	Perry, Jr.	12/31/2020	tperry@middletownnj.org

Chief Administrative Officer

Anthony		Mercantante		amercant@middletownnj.org
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Chief Financial Officer

Colleen	M.	Lapp		clapp@middletownnj.org
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Municipal Clerk

Heidi	R.	Brunt		hbrunt@middletownnj.org
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Registered Municipal Accountant

Robert	W.	Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	P.	Fiore	12/31/2020	tfiore@middletownnj.org
Rick	W.	Hibell	12/31/2022	rhibell@middletownnj.org
Kevin	M	Settembrino	12/31/2022	ksettem@middletownnj.org
Patricia	A.	Snell	12/31/2020	psnell@middletownnj.org

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	0.478	\$54,149,054.81	22.64%	\$2,139.67	Municipal Purpose Tax	ACTUAL	\$55,770,192.44
Municipal Library	0.033	\$3,703,380.00	1.55%	\$147.72	Municipal Library	ACTUAL	\$3,833,422.00
Municipal Open Space	0.020	\$2,266,285.75	0.95%	\$89.53	Municipal Open Space	ACTUAL	\$2,307,236.59
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	1.317	\$149,247,782.00	62.39%	\$5,895.27	Local School District	ESTIMATED	\$153,192,098.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.236	\$26,756,646.83	11.19%	\$1,056.40	County Purposes	ESTIMATED	\$30,442,933.24
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$3,089,366.15	1.29%	\$125.34	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.112	\$239,212,515.54	100.00%	\$9,453.92	Total ESTIMATED amount to be raised by taxes		\$245,545,882.27
Total Taxable Valuation as of October 1, 2019 <u>\$11,490,442,272.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$447,629.00</u>					Revenue Anticipated, Excluding Tax Levy <u>23,505,638.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>81,709,252.44</u> Total Non-Municipal Tax Levy <u>\$185,942,267.83</u> Amount to be Raised by Taxes - Before RUT <u>\$244,145,882.27</u> Reserve for Uncollected Taxes (RUT) <u>\$1,400,000.00</u> Total Amount to be Raised by Taxes <u>\$245,545,882.27</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>99.43%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2019		<u>240,875,172.74</u>
	0.478	0.485	1.46%		Total Tax Levy, CY 2019		<u>241,142,161.51</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2019		<u>99.89%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2019		<u>\$185,450.80</u>
	\$54,149,054.81	\$55,770,192.44	2.99%	\$1,621,137.63			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,139.67	\$2,171.00	1.46%	\$31.33			

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	31.61%	\$2,260,000.00	\$7,150,000.00	\$9,410,000.00	\$8,500,000.00	\$910,000.00						
08	Local Revenue	-49.24%	(\$2,423,483.25)	\$4,921,933.25	\$2,498,450.00	\$2,498,450.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,052,688.00	\$6,052,688.00	\$6,052,688.00							
08	Uniform Construction Code Fees	-19.89%	(\$446,989.00)	\$2,246,989.00	\$1,800,000.00	\$1,800,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-10.58%	(\$53,321.17)	\$503,821.17	\$450,500.00	\$450,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-90.26%	(\$481,774.26)	\$533,774.26	\$52,000.00	\$52,000.00							
08	Other Special Items	55.49%	\$1,472,832.76	\$2,654,167.24	\$4,127,000.00	\$4,127,000.00							
15	Receipts from Delinquent Taxes	-47.36%	(\$22,495.79)	\$47,495.79	\$25,000.00	\$25,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.93%	(\$1,096,043.50)	\$56,866,235.94	\$55,770,192.44	\$55,770,192.44							
07	Minimum Library Tax	3.51%	\$130,042.00	\$3,703,380.00	\$3,833,422.00	\$3,833,422.00							
54	Open Space Levy Tax	1.04%	\$23,728.26	\$2,283,508.33	\$2,307,236.59		\$2,307,236.59						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.73%	(\$637,503.95)	\$86,963,992.98	\$86,326,489.03	\$83,109,252.44	\$3,217,236.59	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	38.00	20.00	5.44%	\$245,894.00	\$4,519,500.00	\$4,765,394.00	\$4,765,394.00							
21	Land-Use Administration	5.00	0.00	7.76%	\$38,737.00	\$499,324.00	\$538,061.00	\$538,061.00							
22	Uniform Construction Code	13.00	14.00	2.70%	\$34,142.00	\$1,262,648.00	\$1,296,790.00	\$1,296,790.00							
23	Insurance	0.00	0.00	6.32%	\$739,752.00	\$11,707,541.00	\$12,447,293.00	\$12,447,293.00							
25	Public Safety	131.00	121.00	2.54%	\$445,572.17	\$17,515,672.83	\$17,961,245.00	\$17,944,745.00	\$16,500.00						
26	Public Works	85.00	21.00	-3.45%	(\$581,612.89)	\$16,838,338.89	\$16,256,726.00	\$16,254,726.00	\$2,000.00						
27	Health and Human Services	5.00	12.00	-4.50%	(\$25,118.00)	\$557,900.00	\$532,782.00	\$532,782.00							
28	Parks and Recreation	8.00	16.00	3.75%	\$22,504.00	\$599,324.00	\$621,828.00	\$588,328.00	\$33,500.00						
29	Education (including Library)	21.00	19.00	3.51%	\$130,042.00	\$3,703,380.00	\$3,833,422.00	\$3,833,422.00							
30	Unclassified			55.35%	\$478,096.13	\$863,741.35	\$1,341,837.48	\$721,507.89	\$26,000.00	\$594,329.59					
31	Utilities and Bulk Purchases			-0.07%	(\$2,000.00)	\$2,899,600.00	\$2,897,600.00	\$2,897,600.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
36	Statutory Expenditures			-0.87%	(\$57,026.00)	\$6,575,172.00	\$6,518,146.00	\$6,518,146.00							
37	Judgements			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
42	Shared Services			0.66%	\$7,142.00	\$1,083,163.00	\$1,090,305.00	\$1,090,305.00							
43	Court and Public Defender	9.00	2.00	-0.99%	(\$5,951.00)	\$598,268.00	\$592,317.00	\$592,317.00							
44	Capital			85.45%	\$1,391,936.00	\$1,629,000.00	\$3,020,936.00	\$1,885,936.00		\$1,135,000.00					
45	Debt			19.92%	\$1,544,965.00	\$7,754,642.00	\$9,299,607.00	\$7,811,700.00		\$1,487,907.00					
46	Deferred Charges			746.10%	\$1,492,199.55	\$200,000.00	\$1,692,199.55	\$1,692,199.55							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			7.69%	\$100,000.00	\$1,300,000.00	\$1,400,000.00	\$1,400,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	315.00	225.00	7.47%	\$5,999,273.96	\$80,327,215.07	\$86,326,489.03	\$83,031,252.44	\$78,000.00	\$3,217,236.59	\$0.00	\$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	793	\$93,155,300.00	0.81%	15A Public Schools	42	\$277,460,600.00	23.21%
2 Residential	22,741	\$10,093,698,500.00	87.50%	15B Other Schools	9	\$45,121,900.00	3.77%
3A/3B Farm	212	\$141,837,000.00	1.23%	15C Public Property	623	\$598,062,600.00	50.03%
4A Commercial	593	\$1,072,953,100.00	9.30%	15D Church and Charities	193	\$131,168,700.00	10.97%
4B Industrial	2	\$5,650,300.00	0.05%	15E Cemeteries & Graveyards	23	\$39,124,100.00	3.27%
4C Apartments	11	\$114,441,200.00	0.99%	15F Other Exempt	163	\$104,355,800.00	8.73%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$14,447,572.00	0.13%				
Total	24,353	\$11,536,182,972.00	100.00%	Total	1,053	\$1,195,293,700.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$11,536,182,972.00			
Total # of property tax appeals filed in 2019							
				County Tax Board	530.00		
				State Tax Court	67.00		
Number of 2019 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				63.00			
Amount paid out by municipality for tax appeals in 2019				\$103,699.76			
					Percentage of Exempt vs. Non-Exempt Properties	10.36%	

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	3	\$0.00	\$4,371,100.00	\$92,317.63
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	0.00	4,371,100.00	92,317.63

**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		5.00	21,639.00	\$20,000.00			\$0.00	\$1,639.00
Supervisory Staff (Department Heads & Managers)	26.00	2.00	3,982,062.92	\$2,899,081.94		\$396,884.32	\$448,516.90	\$237,579.76
Police Officers (Including Superior Officers)	113.00	15.00	20,861,282.67	\$13,028,336.36	\$862,800.00	\$3,882,444.24	\$1,949,323.45	\$1,138,378.62
Fire Fighters (Including Superior Officers)		6.00	25,317.63	\$19,900.00	\$3,500.00		\$0.00	\$1,917.63
All Other Union Employees not listed above	147.00	173.00	16,128,375.79	\$10,383,021.00	\$866,200.00	\$1,421,435.57	\$2,535,845.55	\$921,873.66
All Other Non-Union Employees not listed above	22.00	36.00	1,993,933.07	\$1,324,542.62		\$181,329.88	\$379,514.30	\$108,546.27
Totals	308.00	237.00	43,012,611.08	\$27,674,881.92	\$1,732,500.00	\$5,882,094.01	\$5,313,200.20	\$2,409,934.95

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	89.00	\$12,706.44	\$1,130,873.16	79.00	\$12,706.44	\$1,003,808.76
Parent & Child	17.00	\$22,204.80	\$377,481.60	19.00	\$22,204.80	\$421,891.20
Employee & Spouse (or Partner)	35.00	\$26,659.80	\$933,093.00	46.00	\$26,659.80	\$1,226,350.80
Family	87.00	\$33,008.64	\$2,871,751.68	110.00	\$33,008.64	\$3,630,950.40
Employee Cost Sharing Contribution (enter as negative -)			(\$1,360,000.00)			(\$1,351,000.00)
Subtotal	228.00		\$3,953,199.44	254.00		\$4,932,001.16
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	77	\$12,706.44	\$978,395.88	74	\$12,706.44	\$940,276.56
Parent & Child	6	\$22,204.80	\$133,228.80	4	\$22,204.80	\$88,819.20
Employee & Spouse (or Partner)	122	\$26,659.80	\$3,252,495.60	115	\$26,659.80	\$3,065,877.00
Family	38	\$33,008.64	\$1,254,328.32	34	\$33,008.64	\$1,122,293.76
Employee Cost Sharing Contribution (enter as negative -)			(\$40,000.00)			(\$15,000.00)
Subtotal	243.00		\$5,578,448.60	227.00		\$5,202,266.52
GRAND TOTAL	471.00		\$9,531,648.04	481.00		\$10,134,267.68

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	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$50,625,000.00	\$50,625,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$7,674,712.14	\$7,674,712.14				
Notes Outstanding	\$9,725,000.00	\$68,687.09				
Bonds Outstanding	\$41,284,000.00	\$8,135,000.00				
Loans and Other Debt	\$505,388.53	\$505,388.53				
Total (Current Year)	\$109,814,100.67	\$58,828,687.09				
Population (2010 census)	<u>66,327</u>					
Per Capita Gross Debt	<u>\$1,655.65</u>					
Per Capita Net Debt	<u>\$768.70</u>					
3 Yr. Average Property Valuation		<u>\$11,139,909,688.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.46%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$1,050,000.00			
Bond Anticipation Notes - Interest			\$325,000.00			
Bonds - Principal			\$5,939,371.00	\$5,722,000.00	\$4,709,000.00	\$25,020,000.00
Bonds - Interest			\$1,898,536.00	\$1,662,490.00	\$1,414,845.00	\$6,787,050.00
Loans & Other Debt - Principal			\$76,917.00	\$78,643.00	\$80,040.00	\$269,968.00
Loans & Other Debt - Interest			\$9,783.00	\$8,179.00	\$6,602.00	\$11,931.00
Total			\$9,299,607.00	\$7,471,312.00	\$6,210,487.00	\$32,088,949.00
Total Principal			\$7,066,288.00	\$5,800,643.00	\$4,789,040.00	\$25,289,968.00
Total Interest			\$2,233,319.00	\$1,670,669.00	\$1,421,447.00	\$6,798,981.00
% of Total Current Year Budget			<u>10.77%</u>			
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 & Poors</u>	<u>Fitch</u>			
Rating	Aa2					
Year of Last Rating	2019					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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