



# State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

**MUNICIPALITY:** 1331 Middletown Township - County of Monmouth

Adopted

**Municode:** 1331

Filename: 1331 fba 2021.xls

**Website:** [www.middletownnj.org](http://www.middletownnj.org)

**Phone Number:**

**Mailing Address:** 1 Kings Highway

Email the UFB if not using Outlook

**Municipality:** Middletown      **State:** NJ      **Zip:** 07748

## **Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	S.	Perry, Jr.	12/31/2021	tperry@middletownnj.org

## **Chief Administrative Officer**

Anthony Mercantante [amercant@middletownnj.org](mailto:amercant@middletownnj.org)

## Chief Financial Officer

Colleen	M.	Lapp	<a href="mailto:clapp@middletownnj.org">clapp@middletownnj.org</a>
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## Municipal Clerk

Heidi R. Brunt [hbrunt@middletownnj.org](mailto:hbrunt@middletownnj.org)

## Registered Municipal Accountant

Robert W. Swisher [rswisher@scnco.com](mailto:rswisher@scnco.com)

## Governing Body Members

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.485	\$55,770,192.44	22.70%	\$2,266.27
Municipal Library	0.034	\$3,833,422.00	1.56%	\$158.87
Municipal Open Space	0.020	\$2,298,088.45	0.94%	\$93.45
Municipal Arts and Culture		\$0.00	#DIV/0!	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.333	\$153,192,098.00	62.36%	\$6,228.74
Regional School District			0.00%	\$0.00
County Purposes	0.238	\$27,368,410.52	11.14%	\$1,112.11
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$3,195,716.30	1.30%	\$130.84
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2020 Budget)	2.138	\$245,657,927.71	#DIV/0!	\$9,990.28

Total Taxable Valuation as of      October 1, 2020      \$11,490,442,272.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment      \$467,271.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.485	0.467	-3.71%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$55,770,192.44	\$55,749,597.51	-0.04%	(\$20,594.93)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,266.27	\$2,182.16	-3.71%	(\$84.11)

### Current Year 2021 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$55,749,597.51	
Municipal Library	ACTUAL	\$3,907,813.00	
Municipal Open Space	ESTIMATED	\$3,585,060.29	
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$156,255,939.96	
Regional School District			
County Purposes	ESTIMATED	\$27,915,778.36	
County Library			
County Board of Health			
County Open Space	ESTIMATED	\$3,259,631.00	
Other County Levies (total)			

Total ESTIMATED amount to be raised by taxes      \$250,673,820.12

Revenue Anticipated, Excluding Tax Levy	<u>24,731,019.35</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>82,888,429.86</u>
Total Non-Municipal Tax Levy	<u>\$191,016,409.61</u>
Amount to be Raised by Taxes - Before RUT	<u>\$249,173,820.12</u>
Reserve for Uncollected Taxes (RUT)	<u>\$1,500,000.00</u>
Total Amount to be Raised by Taxes	<u>\$250,673,820.12</u>

% of Tax Collections used to Calculate RUT      99.40%

If % used exceeds the actual collection % then  
reference the statutory exception used

### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	<u>247,762,501.30</u>
Total Tax Levy, CY 2020	<u>247,948,064.79</u>
% of Taxes Collected, CY 2020	<u>99.93%</u>
Delinquent Taxes - December 31, 2020	<u>\$201,612.93</u>

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	25.88%	\$2,200,000.00	\$8,500,000.00	\$10,700,000.00	\$10,700,000.00							
08	Local Revenue	10.85%	\$304,334.43	\$2,805,415.57	\$3,109,750.00	\$3,109,750.00							
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	-22.71%	(\$587,589.60)	\$2,587,589.60	\$2,000,000.00	\$2,000,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	2.10%	\$10,323.16	\$491,176.84	\$501,500.00	\$501,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-28.63%	(\$81,597.09)	\$284,991.35	\$203,394.26	\$203,394.26							
08	Other Special Items	-48.03%	(\$1,976,453.14)	\$4,115,140.23	\$2,138,687.09	\$2,138,687.09							
15	Receipts from Delinquent Taxes	4.71%	\$1,124.75	\$23,875.25	\$25,000.00	\$25,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-11.23%	(\$7,051,708.66)	\$62,801,306.17	\$55,749,597.51	\$55,749,597.51							
07	Minimum Library Tax	1.94%	\$74,391.00	\$3,833,422.00	\$3,907,813.00	\$3,907,813.00							
54	Open Space Levy Tax	54.56%	\$1,265,578.79	\$2,319,481.50	\$3,585,060.29		\$3,585,060.29						
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>		-6.23%	(\$5,841,596.36)	\$93,815,086.51	\$87,973,490.15	\$84,388,429.86	\$3,585,060.29	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20 General Government	39.00	20.00	7.81%	\$372,324.00	\$4,765,394.00	\$5,137,718.00	\$5,137,718.00								
21 Land-Use Administration	5.00	0.00	0.54%	\$2,827.00	\$521,861.00	\$524,688.00	\$524,688.00								
22 Uniform Construction Code	14.00	14.00	10.55%	\$136,853.00	\$1,296,790.00	\$1,433,643.00	\$1,433,643.00								
23 Insurance			-10.27%	(\$1,278,412.00)	\$12,447,293.00	\$11,168,881.00	\$11,168,881.00								
25 Public Safety	126.00	113.00	3.31%	\$595,421.87	\$17,982,245.00	\$18,577,666.87	\$18,526,015.00	\$51,651.87							
26 Public Works	85.00	21.00	10.70%	\$1,754,794.04	\$16,402,494.35	\$18,157,288.39	\$18,039,046.00	\$118,242.39							
27 Health and Human Services	5.00	14.00	5.05%	\$28,693.00	\$568,357.00	\$597,050.00	\$597,050.00								
28 Parks and Recreation	8.00	17.00	-0.43%	(\$2,890.00)	\$672,551.00	\$669,661.00	\$636,161.00	\$33,500.00							
29 Education (including Library)	20.00	19.00	1.94%	\$74,391.00	\$3,833,422.00	\$3,907,813.00	\$3,907,813.00								
30 Unclassified			-7.61%	(\$142,976.25)	\$1,878,632.89	\$1,735,656.64	\$726,733.60	\$30,000.00	\$978,923.04						
31 Utilities and Bulk Purchases			-1.53%	(\$44,200.00)	\$2,897,600.00	\$2,853,400.00	\$2,853,400.00								
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			9.74%	\$634,825.00	\$6,518,146.00	\$7,152,971.00	\$7,152,971.00								
37 Judgements			-25.00%	(\$50,000.00)	\$200,000.00	\$150,000.00	\$150,000.00								
42 Shared Services			10.68%	\$116,430.00	\$1,090,305.00	\$1,206,735.00	\$1,206,735.00								
43 Court and Public Defender	9.00	2.00	-3.18%	(\$18,836.00)	\$592,317.00	\$573,481.00	\$573,481.00								
44 Capital			-9.33%	(\$281,935.75)	\$3,020,936.00	\$2,739,000.25	\$1,614,000.00		\$1,125,000.25						
45 Debt			5.03%	\$468,230.00	\$9,299,607.00	\$9,767,837.00	\$8,286,700.00		\$1,481,137.00						
46 Deferred Charges			-94.09%	(\$1,592,199.55)	\$1,692,199.55	\$100,000.00	\$100,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			7.14%	\$100,000.00	\$1,400,000.00	\$1,500,000.00	\$1,500,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	311.00	220.00	1.00%	\$873,339.36	\$87,100,150.79	\$87,973,490.15	\$84,155,035.60	\$233,394.26	\$3,585,060.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
1 Vacant Land	# of Parcels	Assessed Value	% of Total	15A Public Schools	# of Parcels	Assessed Value	% of Total
2 Residential	783	\$92,592,700.00	0.81%	15B Other Schools	42	\$277,460,600.00	23.15%
3A/3B Farm	22,732	\$10,073,170,500.00	87.67%	15C Public Property	9	\$45,121,900.00	3.77%
4A Commercial	215	\$143,655,200.00	1.25%	15D Church and Charities	638	\$599,181,200.00	50.00%
4B Industrial	591	\$1,046,484,800.00	9.11%	15E Cemeteries & Graveyards	197	\$131,335,900.00	10.96%
4C Apartments	2	\$5,650,300.00	0.05%	15F Other Exempt	23	\$39,124,100.00	3.26%
5A/5B Railroad	11	\$114,441,200.00	1.00%	Total	167	\$106,175,700.00	8.86%
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	24,335	\$11,490,442,272.00	100.00%				
Average Ratio (%), Assessed to True Value	98.53%			Total	1,076	\$1,198,399,400.00	100.00%
Equalized Valuation, Taxable Properties	\$11,661,871,787.27						
Total # of property tax appeals filed in 2020	County Tax Board	215.00					
	State Tax Court	67.00					
Number of 2020 County Tax Board decisions appealed to Tax Court		5.00					
Number of pending property tax appeals in State Tax Court		127.00					
Amount paid out by municipality for tax appeals in 2020		\$95,937.70					

### 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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

Sheet UFB-6

**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	21,705.00	\$20,000.00	\$0.00		\$0.00	\$1,705.00
Supervisory Staff (Department Heads & Managers)	27.00	3.00	4,217,980.91	\$3,034,911.93	\$0.00	\$458,575.19	\$465,767.55	\$258,726.24
Police Officers (Including Superior Officers)	113.00	15.00	21,079,164.16	\$13,028,336.36	\$712,800.00	\$4,217,272.48	\$1,949,323.45	\$1,171,431.87
Fire Fighters (Including Superior Officers)		6.00	25,394.85	\$19,900.00	\$3,500.00		\$0.00	\$1,994.85
All Other Union Employees not listed above	147.00	173.00	16,455,267.65	\$10,383,021.00	\$997,350.00	\$1,568,874.47	\$2,535,845.55	\$970,176.63
All Other Non-Union Employees not listed above	22.00	36.00	2,017,112.57	\$1,324,542.62	\$0.00	\$200,138.39	\$379,514.30	\$112,917.26
<b>Totals</b>	<b>309.00</b>	<b>238.00</b>	<b>43,816,625.15</b>	<b>\$27,810,711.91</b>	<b>\$1,713,650.00</b>	<b>\$6,444,860.54</b>	<b>\$5,330,450.85</b>	<b>\$2,516,951.85</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

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	86.00	\$12,706.44	\$1,092,753.84	89.00	\$12,706.44	\$1,130,873.16
Parent & Child	18.00	\$22,204.80	\$399,686.40	17.00	\$22,204.80	\$377,481.60
Employee & Spouse (or Partner)	42.00	\$26,659.80	\$1,119,711.60	35.00	\$26,659.80	\$933,093.00
Family	117.00	\$33,008.64	\$3,862,010.88	87.00	\$33,008.64	\$2,871,751.68
Employee Cost Sharing Contribution (enter as negative - )			(\$1,330,000.00)			(\$1,360,000.00)
Subtotal	263.00		\$5,144,162.72	228.00		\$3,953,199.44
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	78	\$12,706.44	\$991,102.32	77	\$12,706.44	\$978,395.88
Parent & Child	5	\$22,204.80	\$111,024.00	6	\$22,204.80	\$133,228.80
Employee & Spouse (or Partner)	116	\$26,659.80	\$3,092,536.80	122	\$26,659.80	\$3,252,495.60
Family	34	\$33,008.64	\$1,122,293.76	38	\$33,008.64	\$1,254,328.32
Employee Cost Sharing Contribution (enter as negative - )			(\$45,000.00)			(\$40,000.00)
Subtotal	233.00		\$5,271,956.88	243.00		\$5,578,448.60
<b>GRAND TOTAL</b>	496.00		\$10,416,119.60	471.00		\$9,531,648.04

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**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
CWA White Collar Union	3905.80	\$778,005.04	<b>X</b>		
CWA Blue Collar Union	2959.87	\$591,443.55	<b>X</b>		
Management & Exempt	3184.82	\$1,469,988.28		<b>X</b>	
CWA White and Blue Collar Supervisors' Union	588.50	\$138,194.88	<b>X</b>		
CWA School Crossing Guards Union	755.86	\$40,688.66	<b>X</b>		
CWA Library	1540.16	\$238,893.01	<b>X</b>	<b>Library</b>	
Police Benevolent Association (PBA)	2976.56	\$1,227,249.95	<b>X</b>		
Superior Officers' Association (SOA)	1995.95	\$1,172,393.68	<b>X</b>		
Township Administrator/Public Safety*		\$72,000.00			<b>X</b>
Township Administrator/Public Safety	48.00	\$40,852.32			<b>X</b>
Chief of Police**		\$97,000.00			<b>X</b>
Chief of Police	45.50	\$35,401.73			<b>X</b>
NJ Sick Leave-30***		\$16,132.03			
NJ Sick Leave-40***		\$6,139.20			
<hr/>					
*Per Contract, Sick Capped at \$72,000					
<hr/>					
**Per Contract, Sick Capped at \$97,000					
Out of Contract (Ended Y/E 2019)					
<hr/>					
***Based on Hours Accumulated-Varies Per Employee					
Schedule					
<hr/>					
****Based on State Wage & Hour Rules- Hours Calculated					
Using 260 Work Days/Year and 8 Hour Days					
Note: Frontload of 40 Hours					
<hr/>					
<b>Totals</b>	18001.02	\$5,924,382.33			
<hr/>					
Total Funds Reserved as of end of 2020		\$2,339,276.71			
Total Funds Appropriated in 2021		\$200,000.00			

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

**USER FRIENDLY BUDGET SECTION - Notes**

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