



# State of New Jersey Local Government Services

Year: **2022 Municipal User Friendly Budget**

<b>MUNICIPALITY:</b>	1331 Middletown Township - County of Monmouth	▼	Adopted	▼
<b>Municode:</b>	1331	<b>Filename:</b> 1331_fba_2022.xlsm		
<b>Website:</b>	www.middletownnj.org			
<b>Phone Number:</b>	732-615-2082			
<b>Mailing Address:</b>	1 Kings Highway			
<b>Municipality:</b>	Middletown	<b>State:</b>	NJ	<b>Zip:</b> 07748

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	S.	Perry	12/31/2022	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
Ryan	M.	Clarke	12/31/2023	rclarke@middletownnj.org
Rick	W.	Hibell	12/31/2022	rhibell@middletownnj.org
Kimberly		Kratz	12/31/2024	kkratz@middletownnj.org
Kevin	M	Settembrino	12/31/2022	ksettem@middletownnj.org

## 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	0.467	\$55,749,597.51	22.47%	\$2,476.10	Municipal Purpose Tax	ESTIMATED	\$57,975,374.29
Municipal Library	0.033	\$3,907,813.00	1.58%	\$174.97	Municipal Library	ESTIMATED	\$4,149,043.00
Municipal Open Space	0.030	\$3,579,362.75	1.44%	\$159.06	Municipal Open Space	ESTIMATED	\$4,054,540.23
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	1.295	\$154,491,455.00	62.28%	\$6,866.27	Local School District	ESTIMATED	\$157,581,284.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.227	\$27,084,661.83	10.92%	\$1,203.59	County Purposes	ESTIMATED	\$30,947,727.00
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	\$3,256,247.26	1.31%	\$148.46	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.080</b>	<b>\$248,069,137.35</b>	<b>100.00%</b>	<b>\$11,028.45</b>	Total ESTIMATED amount to be raised by taxes		<b>\$254,707,968.52</b>
Total Taxable Valuation as of	October 1, 2021	<u>\$13,515,134,119.00</u>			Revenue Anticipated, Excluding Tax Levy		26,605,236.72
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		87,154,654.01
Current Year Average Residential Assessment		<u>\$530,214.00</u>			Total Non-Municipal Tax Levy		\$192,583,551.23
<b>Prior Year to Current Year Comparison</b>							
<b>Comparison - Municipal Purposes Tax Rate</b>							
Prior Year	Current Year	% Change (+/-)			Amount to be Raised by Taxes - Before RUT		\$253,132,968.52
0.467	0.429	-8.14%			Reserve for Uncollected Taxes (RUT)		\$1,575,000.00
<b>Comparison - Municipal Purposes Tax Levy</b>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Amount to be Raised by Taxes		\$254,707,968.52
\$55,749,597.51	\$57,975,374.29	3.99%	\$2,225,776.78		% of Tax Collections used to Calculate RUT		99.38%
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,476.10	\$2,274.62	-8.14%	(\$201.48)				
<b>Tax Collections - ACTUAL as of Prior Year</b>							
Total Tax Revenue, Collections CY 2021					Total Tax Revenue, Collections CY 2021		250,248,705.87
Total Tax Levy, CY 2021					Total Tax Levy, CY 2021		250,438,260.68
% of Taxes Collected, CY 2021					% of Taxes Collected, CY 2021		99.92%
Delinquent Taxes - December 31, 2021					Delinquent Taxes - December 31, 2021		\$236,506.65

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	0.00%	\$0.00	\$10,700,000.00	\$10,700,000.00	\$10,700,000.00							
08	Local Revenue	24.42%	\$619,654.78	\$2,537,845.22	\$3,157,500.00	\$3,157,500.00							
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	-22.84%	(\$665,972.20)	\$2,915,972.20	\$2,250,000.00	\$2,250,000.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	-11.81%	(\$66,236.36)	\$560,736.36	\$494,500.00	\$494,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-0.29%	(\$1,371.62)	\$474,925.63	\$473,554.01	\$473,554.01							
08	Other Special Items	12.57%	\$386,707.12	\$3,075,287.59	\$3,461,994.71	\$3,461,994.71							
15	Receipts from Delinquent Taxes	-12.38%	(\$2,118.83)	\$17,118.83	\$15,000.00	\$15,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-1.94%	(\$1,144,668.66)	\$59,120,042.95	\$57,975,374.29	\$57,975,374.29							
07	Minimum Library Tax	6.17%	\$241,230.00	\$3,907,813.00	\$4,149,043.00	\$4,149,043.00							
54	Open Space Levy Tax	12.34%	\$445,494.69	\$3,609,045.54	\$4,054,540.23	\$4,054,540.23							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		-0.20%	(\$187,281.08)	\$92,971,475.32	\$92,784,194.24	\$88,729,654.01	\$4,054,540.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

**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 Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	39.00	24.00	10.37%	\$534,352.00	\$5,151,718.00	\$5,686,070.00	\$5,686,070.00								
21 Land-Use Administration	4.00	1.00	-6.12%	(\$32,118.00)	\$524,688.00	\$492,570.00	\$492,570.00								
22 Uniform Construction Code	15.00	12.00	7.65%	\$109,675.00	\$1,433,643.00	\$1,543,318.00	\$1,543,318.00								
23 Insurance			-4.47%	(\$498,782.00)	\$11,168,881.00	\$10,670,099.00	\$10,670,099.00								
25 Public Safety	125.00	110.00	2.07%	\$385,709.51	\$18,620,666.87	\$19,006,376.38	\$18,967,273.00	\$39,103.38							
26 Public Works	83.00	21.00	2.79%	\$510,941.87	\$18,310,800.76	\$18,821,742.63	\$18,712,592.00	\$109,150.63							
27 Health and Human Services	5.00	14.00	48.26%	\$321,793.00	\$666,800.00	\$988,593.00	\$715,793.00	\$272,800.00							
28 Parks and Recreation	9.00	16.00	-1.29%	(\$8,874.00)	\$687,880.00	\$679,006.00	\$626,506.00	\$52,500.00							
29 Education (including Library)	22.00	19.00	6.17%	\$241,230.00	\$3,907,813.00	\$4,149,043.00	\$4,149,043.00								
30 Unclassified			149.08%	\$1,117,756.63	\$749,783.60	\$1,867,540.23	\$645,000.00	\$35,000.00	\$1,187,540.23						
31 Utilities and Bulk Purchases			7.59%	\$215,000.00	\$2,833,400.00	\$3,048,400.00	\$3,048,400.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
36 Statutory Expenditures			4.81%	\$344,222.00	\$7,152,971.00	\$7,497,193.00	\$7,497,193.00								
37 Judgements			0.00%	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00								
42 Shared Services			0.44%	\$5,299.00	\$1,206,735.00	\$1,212,034.00	\$1,212,034.00								
43 Court and Public Defender	9.00	3.00	8.85%	\$50,728.00	\$573,481.00	\$624,209.00	\$624,209.00								
44 Capital			33.53%	\$1,044,000.00	\$3,114,000.00	\$4,158,000.00	\$3,071,000.00		\$1,087,000.00						
45 Debt			26.47%	\$2,193,300.00	\$8,286,700.00	\$10,480,000.00	\$8,700,000.00		\$1,780,000.00						
46 Deferred Charges			15.00%	\$15,000.00	\$100,000.00	\$115,000.00	\$115,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			5.00%	\$75,000.00	\$1,500,000.00	\$1,575,000.00	\$1,575,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	311.00	220.00	7.69%	\$6,624,233.01	\$86,159,961.23	\$92,784,194.24	\$88,221,100.00	\$508,554.01	\$4,054,540.23	\$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, 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	734	\$112,970,900.00	0.84%	15A Public Schools	42	\$290,498,400.00	22.99%
2 Residential	22,868	\$12,026,793,400.00	88.99%	15B Other Schools	8	\$46,959,100.00	3.72%
3A/3B Farm	217	\$145,895,300.00	1.08%	15C Public Property	631	\$609,937,500.00	48.26%
4A Commercial	592	\$1,078,312,600.00	7.98%	15D Church and Charities	107	\$135,617,500.00	10.73%
4B Industrial	2	\$10,124,300.00	0.07%	15E Cemeteries & Graveyards	23	\$39,505,700.00	3.13%
4C Apartments	12	\$124,961,100.00	0.92%	15F Other Exempt	286	\$141,327,400.00	11.18%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$15,076,519.00	0.11%				
Total	24,426	\$13,514,134,119.00	100.00%	Total	1,097	\$1,263,845,600.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$13,514,134,119.00		Non-Exempt Properties			9.35%
Total # of property tax appeals filed in 2021	County Tax Board	237.00					
	State Tax Court	36.00					
Number of 2021 County Tax Board decisions appealed to Tax Court		3.00					
Number of pending property tax appeals in State Tax Court		88.00					
Amount paid out by municipality for tax appeals in 2021		\$109,746.73					

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

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

## Sheet UFB-6

Sheet UFB-6C

**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	21,759.50	\$20,000.00	\$0.00		\$0.00	\$1,759.50
Supervisory Staff (Department Heads & Managers)	26.00	2.00	3,611,655.95	\$2,475,960.85	\$0.00	\$395,658.54	\$522,213.90	\$217,822.66
Police Officers (Including Superior Officers)	111.00	11.00	21,177,078.40	\$12,750,708.00	\$768,000.00	\$4,239,610.41	\$2,229,451.65	\$1,189,308.34
Fire Fighters (Including Superior Officers)		6.00	30,871.29	\$24,875.00	\$3,500.00		\$0.00	\$2,496.29
All Other Union Employees not listed above	146.00	158.00	17,293,429.06	\$10,823,553.30	\$786,450.00	\$1,729,603.82	\$2,932,431.90	\$1,021,390.04
All Other Non-Union Employees not listed above	25.00	40.00	2,868,106.30	\$1,896,157.20	\$0.00	\$303,005.92	\$502,128.75	\$166,814.43
<b>Totals</b>	<b>308.00</b>	<b>222.00</b>	<b>45,002,900.49</b>	<b>\$27,991,254.35</b>	<b>\$1,557,950.00</b>	<b>\$6,667,878.69</b>	<b>\$6,186,226.20</b>	<b>\$2,599,591.25</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

	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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	85.00	\$14,681.71	\$1,247,945.35	86.00	\$12,706.44	\$1,092,753.84
Parent & Child	17.00	\$25,542.05	\$434,214.85	18.00	\$22,204.80	\$399,686.40
Employee & Spouse (or Partner)	43.00	\$30,864.82	\$1,327,187.26	42.00	\$26,659.80	\$1,119,711.60
Family	118.00	\$38,193.89	\$4,506,879.02	117.00	\$33,008.64	\$3,862,010.88
Employee Cost Sharing Contribution (enter as negative - )			(\$1,330,000.00)			(\$1,330,000.00)
Subtotal	263.00		\$6,186,226.48	263.00		\$5,144,162.72
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	88	\$14,681.71	\$1,291,990.48	78	\$12,706.44	\$991,102.32
Parent & Child	8	\$25,542.05	\$204,336.40	5	\$22,204.80	\$111,024.00
Employee & Spouse (or Partner)	117	\$30,864.82	\$3,611,183.94	116	\$26,659.80	\$3,092,536.80
Family	35	\$38,193.89	\$1,336,786.15	34	\$33,008.64	\$1,122,293.76
Employee Cost Sharing Contribution (enter as negative - )			(\$55,000.00)			(\$45,000.00)
Subtotal	248.00		\$6,389,296.97	233.00		\$5,271,956.88
<b>GRAND TOTAL</b>	<b>511.00</b>		<b>\$12,575,523.45</b>	<b>496.00</b>		<b>\$10,416,119.60</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**  
**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	3735.39	\$770,831.87	<b>X</b>		
CWA BLUE COLLAR UNION	2515.01	\$493,894.66	<b>X</b>		
MANAGEMENT & EXEMPT	2910.73	\$1,215,675.02		<b>X</b>	
CWA WHITE AND BLUE COLLAR SUPERVISORS' UNION	547.50	\$126,861.77	<b>X</b>		
CWA SCHOOL CROSSING GUARDS UNION	697.26	\$37,721.10	<b>X</b>		
CWA LIBRARY UNION	1798.16	\$280,354.77	<b>X</b>	<b>LIBRARY</b>	
POLICE BENEVOLENT ASSOCIATION (PBA)	3080.57	\$1,250,554.41	<b>X</b>		
SUPERIOR OFFICERS' ASSOCIATION (SOA)	2229.91	\$1,346,146.24	<b>X</b>		
TOWNSHIP ADMINISTRATION/PUBLIC SAFETY*		\$72,000.00			<b>X</b>
TOWNSHIP ADMINISTRATION/PUBLIC SAFETY	67.09	\$57,104.83			<b>X</b>
CHIEF OF POLICE**		\$97,000.00			<b>X</b>
CHIEF OF POLICE	40.00	\$31,123.20			<b>X</b>
NJ SICK LEAVE-30***		\$14,059.11			
NJ SICK LEAVE-40****		\$11,437.30			
<hr/>					
*PER CONTRACT, SICK CAPPED AT \$72000.00					
<hr/>					
**PER CONTRACT, SICK CAPPED AT \$97000.00					
OUT OF CONTRACT (ENDED Y/E 2019)					
<hr/>					
***BASED ON HOURS ACCUMULATED-VARIES PER EMPLOYEE SCHEDULES-EARN 1 HR FOR EVERY 30					
<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>	17621.62	\$5,804,764.28			
<hr/>					
<b>Total Funds Reserved as of end of 2021</b>		\$2,197,789.38			
<hr/>					
<b>Total Funds Appropriated in 2022</b>		\$100,000.00			

## 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)
