



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:  State:  Zip:

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A.	Morgan	12/31/2023	j.morgan@andoverboroughnj.org

**Chief Administrative Officer**

John	A.	Morgan		j.morgan@andoverboroughnj.org
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**Chief Financial Officer**

William		Eagen		cfo@andoverboroughnj.org
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**Municipal Clerk**

Beth	C.	Brothman		clerk@andoverboroughnj.org
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**Registered Municipal Accountant**

Thomas	M.	Ferry		tferry@w-cpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Lynn		Delfing	12/31/2023	l.delfingandoverboroughnj.org
Mel		Dennison	12/31/2024	m.dennison@andoverboroughnj.org
John		Hoag	12/31/2023	j.hoag@andoverboroughnj.org
Randolph		Mallon	12/31/2022	r.mallon@andoverboroughnj.org
Robert		Smith	12/31/2024	r.smith@andoverboroughnj.org
Kim		Walter	12/31/2022	k.walter@andoverboroughnj.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	0.520	\$349,437.00	17.88%	\$1,235.00	Municipal Purpose Tax	ESTIMATED	\$361,022.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ESTIMATED	\$0.00
Municipal Open Space	0.029	\$20,147.00	1.03%	\$68.88	Municipal Open Space	ESTIMATED	\$20,140.00
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture	ACTUAL	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	0.000	\$0.00	0.00%	\$0.00	Local School District	ACTUAL	\$0.00
Regional School District	1.804	\$1,211,272.00	61.97%	\$4,284.50	Regional School District	ESTIMATED	\$1,235,497.44
County Purposes	0.518	\$347,510.32	17.78%	\$1,230.25	County Purposes	ESTIMATED	\$354,460.53
County Library	0.037	\$24,770.78	1.27%	\$87.88	County Library	ESTIMATED	\$25,266.20
County Board of Health	0.000	\$0.72	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.73
County Open Space	0.003	\$1,409.94	0.07%	\$7.13	County Open Space	ESTIMATED	\$1,438.14
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.911</b>	<b>\$1,954,547.76</b>	<b>100.00%</b>	<b>\$6,913.63</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$1,997,825.04</b>
Total Taxable Valuation as of October 1, 2021 <u>\$67,134,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>354,304.18</u>		
Current Year Average Residential Assessment <u>\$237,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>628,921.18</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$1,636,803.04</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$1,911,420.04</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$86,510.39</u>		
0.520	0.538	3.46%			Total Amount to be Raised by Taxes <u>\$1,997,930.42</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>95.67%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$349,437.00	\$361,022.00	3.32%	\$11,585.00		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2021 <u>1,882,100.86</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 <u>1,958,584.41</u>		
\$1,235.00	\$1,277.75	3.46%	\$42.75		% of Taxes Collected, CY 2021 <u>96.09%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$108,294.92</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	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	7.15%	\$6,172.00	\$86,368.00	\$92,540.00	\$68,000.00	\$0.00		\$24,540.00				
08	Local Revenue	-2.45%	(\$2,653.98)	\$108,473.98	\$105,820.00	\$1,820.00	\$0.00		\$104,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$127,232.00	\$127,232.00	\$127,232.00	\$0.00		\$0.00				
08	Uniform Construction Code Fees	-22.85%	(\$2,665.00)	\$11,665.00	\$9,000.00	\$9,000.00	\$0.00		\$0.00				
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	1.94%	\$337.00	\$17,385.00	\$17,722.00	\$17,722.00	\$0.00		\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00				
10	Public and Private Revenue	-46.33%	(\$21,171.47)	\$45,701.65	\$24,530.18	\$24,530.18	\$0.00		\$0.00				
08	Other Special Items	#DIV/0!	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00		\$0.00				
15	Receipts from Delinquent Taxes	0.71%	\$462.65	\$65,537.35	\$66,000.00	\$66,000.00	\$0.00		\$0.00				
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.70%	\$2,500.88	\$358,521.12	\$361,022.00	\$361,022.00	\$0.00		\$0.00				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00				
54	Open Space Levy Tax	-0.21%	(\$43.35)	\$20,183.35	\$20,140.00	\$0.00	\$20,140.00		\$0.00				
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$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	\$0.00		\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00				
	<b>Total</b>	<b>2.73%</b>	<b>\$22,938.73</b>	<b>\$841,067.45</b>	<b>\$864,006.18</b>	<b>\$715,326.18</b>	<b>\$20,140.00</b>	<b>\$0.00</b>	<b>\$128,540.00</b>	<b>\$0.00</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 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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	11.00	1.67%	\$3,163.42	\$189,958.58	\$193,122.00	\$163,322.00	\$0.00	\$0.00	\$29,800.00				
21	Land-Use Administration	0.00	1.00	1.02%	\$177.00	\$17,327.00	\$17,504.00	\$17,504.00	\$0.00	\$0.00	\$0.00				
22	Uniform Construction Code	0.00	6.00	-6.02%	(\$1,326.00)	\$22,027.00	\$20,701.00	\$20,701.00	\$0.00	\$0.00	\$0.00				
23	Insurance	0.00	0.00	4.49%	\$1,873.00	\$41,694.00	\$43,567.00	\$43,567.00	\$0.00	\$0.00	\$0.00				
25	Public Safety	0.00	1.00	2.54%	\$807.73	\$31,758.27	\$32,566.00	\$32,566.00	\$0.00	\$0.00	\$0.00				
26	Public Works	0.00	4.00	-14.15%	(\$13,425.02)	\$94,850.02	\$81,425.00	\$16,425.00	\$0.00	\$0.00	\$65,000.00				
27	Health and Human Services	0.00	2.00	5.43%	\$271.98	\$5,006.02	\$5,278.00	\$5,278.00	\$0.00	\$0.00	\$0.00				
28	Parks and Recreation	0.00	1.00	168.87%	\$25,623.93	\$15,174.07	\$40,798.00	\$18,798.00	\$20,000.00	\$2,000.00	\$0.00				
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00				
30	Unclassified	0.00	0.00	184.71%	\$3,140.00	\$1,700.00	\$4,840.00	\$1,700.00	\$0.00	\$3,140.00	\$0.00				
31	Utilities and Bulk Purchases	0.00	0.00	9.86%	\$2,351.30	\$23,848.70	\$26,200.00	\$19,000.00	\$0.00	\$0.00	\$7,200.00				
32	Landfill / Solid Waste Disposal	0.00	0.00	-19.79%	(\$6,521.47)	\$32,951.65	\$26,430.18	\$21,900.00	\$4,530.18	\$0.00	\$0.00				
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
36	Statutory Expenditures	0.00	0.00	4.72%	\$1,620.98	\$34,328.02	\$35,949.00	\$31,909.00	\$0.00	\$0.00	\$4,040.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
42	Shared Services	0.00	0.00	4.83%	\$4,184.00	\$86,680.00	\$90,864.00	\$90,864.00	\$0.00	\$0.00	\$0.00				
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
44	Capital	0.00	0.00	44.27%	\$29,000.00	\$65,500.00	\$94,500.00	\$72,000.00	\$0.00	\$0.00	\$22,500.00				
45	Debt	0.00	0.00	-18.17%	(\$3,330.00)	\$18,330.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00				
46	Deferred Charges	0.00	0.00	141.79%	\$28,357.00	\$20,000.00	\$48,357.00	\$48,357.00	\$0.00	\$0.00	\$0.00				
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes	0.00	0.00	5.03%	\$4,138.00	\$82,267.00	\$86,405.00	\$86,405.00	\$0.00	\$0.00	\$0.00				
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
	<b>Total</b>	<b>1.00</b>	<b>26.00</b>	<b>10.22%</b>	<b>\$80,105.85</b>	<b>\$783,900.33</b>	<b>\$864,006.18</b>	<b>\$690,296.00</b>	<b>\$25,030.18</b>	<b>\$20,140.00</b>	<b>\$128,540.00</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**

<b>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	32	\$1,074,600.00	1.60%	15A Public Schools	0	\$0.00	0.00%
2 Residential	182	\$43,223,300.00	64.38%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	9	\$758,500.00	1.13%	15C Public Property	42	\$5,531,900.00	57.46%
4A Commercial	57	\$20,155,600.00	30.02%	15D Church and Charities	4	\$3,225,200.00	33.50%
4B Industrial	1	\$256,000.00	0.38%	15E Cemeteries & Graveyards	1	\$64,800.00	0.67%
4C Apartments	4	\$1,666,600.00	2.48%	15F Other Exempt	7	\$805,400.00	8.37%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
<b>Total</b>	<b>285</b>	<b>\$67,134,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>54</b>	<b>\$9,627,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		106.06%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$63,298,698.85		14.34%			
Total # of property tax appeals filed in 2021		County Tax Board	3.00				
		State Tax Court	0.00				
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court			1.00				
Amount paid out by municipality for tax appeals in 2021			\$0.00				

<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 2021 Total Tax Rate
G Commercial/Industrial Exemption	None			
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	7.00	20,900.75	\$19,175.00	N/A	\$0.00	N/A	\$1,725.75
Supervisory Staff (Department Heads & Managers)	1.00	2.00	87,792.27	\$68,803.00		\$12,797.00		\$6,192.27
Police Officers (Including Superior Officers)	0.00	0.00	3,376.82	\$3,098.00		\$0.00		\$278.82
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00		\$0.00		\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00		\$0.00		\$0.00
All Other Non-Union Employees not listed above	0.00	0.00	90,641.13	\$83,157.00		\$0.00		\$7,484.13
<b>Totals</b>	<b>1.00</b>	<b>9.00</b>	<b>202,710.97</b>	<b>\$174,233.00</b>	<b>\$0.00</b>	<b>\$12,797.00</b>	<b>\$0.00</b>	<b>\$15,680.97</b>

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

**NO**

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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	n/a		#VALUE!			\$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		#VALUE!	0.00		\$0.00
<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			\$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>GRAND TOTAL</b>	<b>0.00</b>		<b>#VALUE!</b>	<b>0.00</b>		<b>\$0.00</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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt
Local School Debt	\$0.00	\$0.00	\$0.00
Regional School Debt	\$410,684.93	\$410,684.93	\$0.00
<b>Utility Fund Debt</b>			
Water			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<b>Municipal Purposes</b>			
Debt Authorized (BNI)			\$0.00
Notes Outstanding			\$0.00
Bonds Outstanding			\$0.00
Loans and Other Debt	\$140,000.00		\$140,000.00
<b>Total (Current Year)</b>	<b>\$550,684.93</b>	<b>\$410,684.93</b>	<b>\$140,000.00</b>
<b>Population (2020 census)</b>			
	<u>595</u>		
Per Capita Gross Debt	<u>\$925.52</u>		
Per Capita Net Debt	<u>\$235.29</u>		
3 Year Average Property Valuation		<u>\$68,637,937.33</u>	
Net Debt as % of 3 Year Average Property Valuation		<u>0.20%</u>	

	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Principal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Interest</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>% of Total Current Year Budget</b>	<b>0.00%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
<b>Rating</b>				
<b>Year of Last Rating</b>				
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>		





**USER FRIENDLY BUDGET SECTION - Notes**

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

UFB 5 - Awaiting Tax Appeal information from Tax Assessor. Will update UFB Adoption Document.  
Tax Appeal Information updated for UFB adoption (05/09/2022)

UFB 7 - Andover Borough does not offer health benefits to employees.
