



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	J.	Eagen		cfo@andoverboroughnj.org
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Municipal Clerk

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

Steven	D.	Wielkotz		sdw@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
Jason		Lane	12/31/2025	j.lane@andoverboroughnj.org
Randolph		Mallon	12/31/2025	r.mallon@andoverboroughnj.org
Robert		Smith	12/31/2024	r.smith@andoverboroughnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.537	\$361,022.00	17.70%	\$1,279.67	Municipal Purpose Tax	ESTIMATED	\$375,972.27								
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ESTIMATED	\$0.00								
Municipal Open Space	0.029	\$20,140.00	0.99%	\$69.11	Municipal Open Space	ESTIMATED	\$20,289.00								
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	1.845	\$1,238,933.00	60.73%	\$4,396.64	Regional School District	ESTIMATED	\$1,263,711.66								
County Purposes	0.582	\$390,179.04	19.13%	\$1,386.91	County Purposes	ESTIMATED	\$397,982.62								
County Library	0.043	\$28,311.02	1.39%	\$102.47	County Library	ESTIMATED	\$28,877.24								
County Board of Health	0.000	\$1.89	0.00%	\$0.00	County Board of Health	ESTIMATED	\$1.93								
County Open Space	0.003	\$1,546.18	0.08%	\$7.15	County Open Space	ESTIMATED	\$1,577.10								
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00								
Total (Calendar Year 2022 Budget)	3.039	\$2,040,133.13	100.00%	\$7,241.94	Total ESTIMATED amount to be raised by taxes		\$2,088,411.82								
Total Taxable Valuation as of October 1, 2022 <u>\$67,631,500.00</u>					Revenue Anticipated, Excluding Tax Levy <u>377,324.26</u>										
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>664,111.57</u>										
Current Year Average Residential Assessment <u>\$238,300.00</u>					Total Non-Municipal Tax Levy <u>\$1,712,439.55</u>										
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$1,999,226.86</u>										
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$89,185.00</u>										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th></tr> </thead> <tbody> <tr><td align="center">0.537</td><td align="center">0.556</td><td align="center">3.54%</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.537	0.556	3.54%	Total Amount to be Raised by Taxes <u>\$2,088,411.86</u>				
Prior Year	Current Year	% Change (+/-)													
0.537	0.556	3.54%													
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.72%</u>										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th><th>\$ Change (+/-)</th></tr> </thead> <tbody> <tr><td align="right">\$361,022.00</td><td align="right">\$375,972.27</td><td align="right">4.14%</td><td align="right">\$14,950.27</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$361,022.00	\$375,972.27	4.14%	\$14,950.27	If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$361,022.00	\$375,972.27	4.14%	\$14,950.27												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th><th>\$ Change (+/-)</th></tr> </thead> <tbody> <tr><td align="right">\$1,279.67</td><td align="right">\$1,324.95</td><td align="right">3.54%</td><td align="right">\$45.28</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,279.67	\$1,324.95	3.54%	\$45.28	Total Tax Revenue, Collections CY 2022 <u>1,995,378.23</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$1,279.67	\$1,324.95	3.54%	\$45.28												
					Total Tax Levy, CY 2022 <u>2,056,176.45</u>										
					% of Taxes Collected, CY 2022 <u>97.04%</u>										
					Delinquent Taxes - December 31, 2022 <u>\$95,381.36</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 Op Utility	Utility	Utility	Utility	Utility
08	Surplus	4.28%	\$3,960.00	\$92,540.00	\$96,500.00	\$68,200.00			\$28,300.00				
08	Local Revenue	8.24%	\$9,126.49	\$110,693.51	\$119,820.00	\$1,820.00			\$118,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$7,515.93	\$127,232.00	\$134,747.93	\$134,747.93							
08	Uniform Construction Code Fees	-31.52%	(\$6,444.15)	\$20,444.15	\$14,000.00	\$14,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.94%	\$344.00	\$17,722.00	\$18,066.00	\$18,066.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	84.21%	\$24,910.15	\$29,580.18	\$54,490.33	\$54,490.33							
08	Other Special Items	-37.50%	(\$15,000.00)	\$40,000.00	\$25,000.00	\$25,000.00							
15	Receipts from Delinquent Taxes	-17.19%	(\$12,662.25)	\$73,662.25	\$61,000.00	\$61,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.82%	(\$23,250.36)	\$399,222.63	\$375,972.27	\$375,972.27							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.74%	\$149.00	\$20,140.00	\$20,289.00	\$0.00	\$20,289.00						
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	-1.22%	(\$11,351.19)	\$931,236.72	\$919,885.53	\$753,296.53	\$20,289.00	\$0.00	\$146,300.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Op Utility	Utility	Utility	Utility	Utility
20	General Government	0.60	9.25	13.05%	\$26,173.00	\$200,522.00	\$226,695.00	\$183,095.00			\$43,600.00				
21	Land-Use Administration	0.10	0.00	0.83%	\$145.00	\$17,504.00	\$17,649.00	\$17,649.00			\$0.00				
22	Uniform Construction Code	0.10	4.00	2.58%	\$552.98	\$21,401.02	\$21,954.00	\$21,954.00			\$0.00				
23	Insurance	0.00	0.00	7.25%	\$3,158.00	\$43,567.00	\$46,725.00	\$46,725.00			\$0.00				
25	Public Safety	0.00	0.50	2.44%	\$802.00	\$32,866.00	\$33,668.00	\$33,668.00			\$0.00				
26	Public Works	0.10	5.25	76.21%	\$57,859.00	\$75,925.00	\$133,784.00	\$16,524.00	\$49,260.00		\$68,000.00				
27	Health and Human Services	0.00	1.00	1.42%	\$75.00	\$5,278.00	\$5,353.00	\$5,353.00							
28	Parks and Recreation	0.00	1.00	-36.34%	(\$13,299.95)	\$36,597.95	\$23,298.00	\$21,298.00	\$2,000.00						
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00						
30	Unclassified	0.00	0.00	193.47%	\$3,289.00	\$1,700.00	\$4,989.00	\$1,700.00		\$3,289.00					
31	Utilities and Bulk Purchases	0.00	0.00	-100.00%	(\$719,992,100.00)	\$720,019,300.00	\$27,200.00	\$19,000.00			\$8,200.00				
32	Landfill / Solid Waste Disposal	0.00	0.00	-8.46%	(\$2,662.85)	\$31,480.18	\$28,817.33	\$23,587.00	\$5,230.33						
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	-6.46%	(\$2,322.00)	\$35,949.00	\$33,627.00	\$29,587.00			\$4,040.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.10	0.00	0.13%	\$117.17	\$91,864.03	\$91,981.20	\$91,981.20							
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital	0.00	0.00	0.00%	\$0.00	\$94,500.00	\$94,500.00	\$72,000.00			\$22,500.00				
45	Debt	0.00	0.00	0.00%	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00						
46	Deferred Charges	0.00	0.00	-48.30%	(\$23,357.00)	\$48,357.00	\$25,000.00	\$25,000.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	3.22%	\$2,780.00	\$86,405.00	\$89,185.00	\$89,185.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	1.00	21.00	-99.87%	(\$719,938,790.65)	\$720,858,716.18	\$919,925.53	\$698,306.20	\$54,990.33	\$20,289.00	\$0.00	\$146,340.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	31	\$1,074,300.00	1.59%	15A Public Schools	0	\$0.00	0.00%
2 Residential	182	\$43,372,900.00	64.13%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	9	\$761,300.00	1.13%	15C Public Property	42	\$5,531,900.00	57.46%
4A Commercial	57	\$20,500,400.00	30.31%	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	2.46%	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%				
Total	284	\$67,631,500.00	100.00%	Total	54	\$9,627,300.00	100.00%

Average Ratio (%), Assessed to True Value	80.88%
Equalized Valuation, Taxable Properties	\$83,619,559.84

Total # of property tax appeals filed in 2022	County Tax Board	0.00
	State Tax Court	0.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	14.23%
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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 2022 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	NONE			
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
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	21,732.53	\$20,049.00	N/A		N/A	\$1,683.53
Supervisory Staff (Department Heads & Managers)	1.00	2.00	136,055.12	\$112,612.00		\$13,987.00		\$9,456.12
Police Officers (Including Superior Officers)	0.00	0.00	5,951.00	\$5,490.00				\$461.00
Fire Fighters (Including Superior Officers)	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
All Other Non-Union Employees not listed above	0.00	0.00	50,336.35	\$46,437.00				\$3,899.35
Totals	1.00	9.00	214,075.00	\$184,588.00	\$0.00	\$13,987.00	\$0.00	\$15,500.00

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child	N/A		#VALUE!			\$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
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00				
Regional School Debt	\$346,471.00	\$0.00				
Utility Fund Debt						
Water Op		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
Municipal Purposes						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$85,000.00	\$85,000.00				
Total (Current Year)	\$431,471.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)	595					
Per Capita Gross Debt	\$725.16					
Per Capita Net Debt	\$142.86					
3 Year Average Property Valuation		\$73,624,431.00				
Net Debt as % of 3 Year Average Property Valuation		0.12%				
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						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating				X		

USER FRIENDLY BUDGET SECTION - Notes

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

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