



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1419_fbi_2021.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
SARAH		NEIBART	12/31/2021	SNEIBART@MENDHAMTOWNSHIP.ORG

Chief Administrative Officer

ROBERT		CASEY		TOWNADMINISTRATOR@MENDHAMTOWNSHIP.ORG
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Chief Financial Officer

ROBERT		CASEY		
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Municipal Clerk

MARIA		COPPINGER		MTCLERK@MENDHAMTOWNSHIP.ORG
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Registered Municipal Accountant

KATHRYN		MANTELL		KMANTELL@NISIVOCCIA.COM
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
TOM		BAIO	12/31/2022	
AMALIA		DUARTE	12/31/2023	
NICK		MONAGHAN	12/31/2021	
JORDAN		ORLINS	12/31/2022	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.438	\$8,181,864.00	19.75%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$191,500.00	0.46%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.918	\$17,147,365.00	41.39%	\$0.00
Regional School District	0.579	\$10,810,675.00	26.09%	\$0.00
County Purposes	0.272	\$5,101,845.00	12.31%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	2.217	\$41,433,249.00	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2020 \$1,857,981,100.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$101.98

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.438	0.448	2.24%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,181,864.00	\$8,181,294.00	-0.01%	(\$570.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.46	#DIV/0!	\$0.46

Current Year 2021 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$8,181,294.00
Municipal Library		
Municipal Open Space		\$197,665.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		\$17,500,000.00
Regional School District		\$11,000,000.00
County Purposes		\$5,100,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$41,978,959.00
Revenue Anticipated, Excluding Tax Levy		2,966,028.00
Budget Appropriations, before Reserve for Uncollected Taxes		10,085,525.00
Total Non-Municipal Tax Levy		\$33,797,665.00
Amount to be Raised by Taxes - Before RUT		\$40,917,162.00
Reserve for Uncollected Taxes (RUT)		\$1,036,249.26
Total Amount to be Raised by Taxes		\$41,953,411.26
% of Tax Collections used to Calculate RUT		<u>97.53%</u>
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		40,629,793.00
Total Tax Levy, CY 2020		41,137,538.00
% of Taxes Collected, CY 2020		<u>98.77%</u>
Delinquent Taxes - December 31, 2020		<u>\$266,175.00</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	Sewer East Utility	Sewer West Utility	Utility	Utility	Utility
08	Surplus	9.13%	\$119,415.00	\$1,308,000.00	\$1,427,415.00	\$1,360,830.00			\$56,735.00	\$9,850.00			
08	Local Revenue	133.03%	\$422,555.68	\$317,629.32	\$740,185.00	\$227,185.00			\$393,000.00	\$120,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$487,059.00	\$487,059.00	\$487,059.00							
08	Uniform Construction Code Fees	-11.59%	(\$21,756.00)	\$187,756.00	\$166,000.00	\$166,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$30,842.15)	\$30,842.15	\$0.00								
08	Other Special Items	-0.98%	(\$4,917.84)	\$501,702.64	\$496,784.80	\$496,784.80							
15	Receipts from Delinquent Taxes	-33.93%	(\$115,556.12)	\$340,556.12	\$225,000.00	\$225,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-7.01%	(\$616,872.07)	\$8,798,167.27	\$8,181,295.20	\$8,181,295.20	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	3.02%	\$5,799.13	\$191,865.87	\$197,665.00		\$197,665.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.99%	(\$242,174.37)	\$12,163,578.37	\$11,921,404.00	\$11,144,154.00	\$197,665.00	\$0.00	\$449,735.00	\$129,850.00	\$0.00	\$0.00	\$0.00

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	SEWER EAST Utility	SEWER WEST Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		3.79%	\$34,470.00	\$910,440.00	\$944,910.00	\$944,910.00									
21	Land-Use Administration		0.34%	\$185.00	\$54,715.00	\$54,900.00	\$54,900.00									
22	Uniform Construction Code		-12.55%	(\$31,830.00)	\$253,625.00	\$221,795.00	\$221,795.00									
23	Insurance		-8.67%	(\$86,600.00)	\$998,800.00	\$912,200.00	\$912,200.00									
25	Public Safety		2.15%	\$43,365.00	\$2,017,610.00	\$2,060,975.00	\$2,060,975.00									
26	Public Works		10.92%	\$196,324.00	\$1,797,920.00	\$1,994,244.00	\$1,677,959.00				\$204,435.00	\$111,850.00				
27	Health and Human Services		0.81%	\$1,130.00	\$139,470.00	\$140,600.00	\$140,600.00									
28	Parks and Recreation		121.95%	\$110,740.00	\$90,805.00	\$201,545.00	\$201,545.00									
29	Education (including Library)		1.96%	\$4,354.40	\$222,645.60	\$227,000.00	\$227,000.00									
30	Unclassified		0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00									
31	Utilities and Bulk Purchases		4.93%	\$12,000.00	\$243,500.00	\$255,500.00	\$255,500.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		11.02%	\$95,401.00	\$865,895.00	\$961,296.00	\$931,296.00				\$30,000.00					
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		1.71%	\$2,000.00	\$117,000.00	\$119,000.00	\$119,000.00									
44	Capital		9.23%	\$45,500.00	\$493,000.00	\$538,500.00	\$513,500.00				\$7,000.00	\$18,000.00				
45	Debt		9.24%	\$168,585.00	\$1,825,100.00	\$1,993,685.00	\$1,785,385.00				\$208,300.00					
46	Deferred Charges		#DIV/0!	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$197,665.00	\$197,665.00	\$197,665.00	\$197,665.00		\$197,665.00							
50	Reserve for Uncollected Taxes		0.00%	(\$0.07)	\$1,028,589.07	\$1,028,589.00	\$1,028,589.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	7.26%	\$807,289.33	\$11,114,114.67	\$11,921,404.00	\$11,144,154.00	\$0.00	\$197,665.00	\$0.00	\$449,735.00	\$129,850.00	\$0.00	\$0.00	\$0.00

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>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$22,803,600.00	1.23%	15A Public Schools	2	\$11,629,400.00	8.14%
2 Residential	1,942	\$1,697,602,100.00	91.37%	15B Other Schools	1	\$461,800.00	0.32%
3A/3B Farm	230	\$123,499,800.00	6.65%	15C Public Property	69	\$93,713,300.00	65.58%
4A Commercial	9	\$14,073,500.00	0.76%	15D Church and Charities	3	\$7,896,300.00	5.53%
4B Industrial	1	\$2,100.00	0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	21	\$29,189,700.00	20.43%
5A/SB Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,266	\$1,857,981,100.00	100.00%	Total	96	\$142,890,500.00	100.00%
Average Ratio (%), Assessed to True Value				101.98%			
Equalized Valuation, Taxable Properties				\$1,821,907,334.77			
Total # of property tax appeals filed in 2020				County Tax Board		35.00	
				State Tax Court			
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				47.00			
Amount paid out by municipality for tax appeals in 2020				\$172,605.00			
				Percentage of Exempt vs. Non-Exempt Properties 7.69%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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
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	0.00					
Supervisory Staff (Department Heads & Managers)	8.00		0.00					
Police Officers (Including Superior Officers)	14.00		2,137,610.00	\$1,674,410.00		\$463,200.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		0.00					
All Other Non-Union Employees not listed above	7.00	11.00	2,536,555.00	\$1,552,255.00		\$201,455.00	\$528,200.00	\$254,645.00
Totals	35.00	16.00	4,674,165.00	\$3,226,665.00	\$0.00	\$664,655.00	\$528,200.00	\$254,645.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$11,270.00	\$67,620.00	7.00	\$10,675.00	\$74,725.00
Parent & Child	2.00	\$20,174.00	\$40,348.00	1.00	\$19,808.00	\$19,808.00
Employee & Spouse (or Partner)	4.00	\$22,541.00	\$90,164.00	4.00	\$22,132.00	\$88,528.00
Family	16.00	\$31,445.00	\$503,120.00	17.00	\$30,335.00	\$515,695.00
Employee Cost Sharing Contribution (enter as negative -)			(\$158,000.00)			(\$158,760.00)
Subtotal	28.00		\$543,252.00	29.00		\$539,996.00
<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			\$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	28.00		\$543,252.00	29.00		\$539,996.00

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)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA	1222.00	\$122,269.00			
Totals	1222.00	\$122,269.00			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt	\$2,490,000.00	\$2,490,000.00	\$0.00	Utility Fund - Principal	\$143,400.00			
Regional School Debt	\$1,802,342.00	\$1,802,342.00	\$0.00	Utility Fund - Interest	\$67,800.00			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$645,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$70,400.00			
Sewer East	\$5,680,982.00	\$5,680,982.00	\$0.00	Bonds - Principal	\$921,500.00			
Sewer West			\$0.00	Bonds - Interest	\$148,485.00			
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,996,585.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$1,709,900.00	#VALUE!	\$0.00	\$0.00
Debt Authorized	\$14,635,786.00	\$2,114.00	\$14,633,672.00	Total Interest	\$286,685.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	16.75%			
Bonds Outstanding			\$0.00	Description		Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$24,609,110.00	\$9,975,438.00	\$14,633,672.00	Total Guarantees - Other				
Population (2010 census)	<u>5,869</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$4,193.07</u>			Total Other				
Per Capita Net Debt	<u>\$2,493.38</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,867,039,916.00</u>		Rating		AAA		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.78%</u>		Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
receiving	Chester Township	Municipal Court		1/1/2018	12/31/2021	\$119,000.00
receiving	Morris County	Health Services		1/1/2017	12/31/2021	\$74,800.00
providing	Mendham Boro, Chester Twp.	Animal Control		5/1/2020	4/31/2023	\$19,529.00
receiving	Reandolph Twp	Animal Shelter		1/1/2021	12/31/2021	direct billing