



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1015\_fba\_2022.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Bush	12/31/2024	d.bush@hollandtownship.org

**Chief Administrative Officer**

--	--	--	--	--

**Chief Financial Officer**

Margaret		Pasqua		<a href="mailto:cfo@hollandtownship.org">cfo@hollandtownship.org</a>
----------	--	--------	--	--

**Municipal Clerk**

Catherine		Miller		<a href="mailto:clerk@hollandtownship.org">clerk@hollandtownship.org</a>
-----------	--	--------	--	--

**Registered Municipal Accountant**

William		Colantano		<a href="mailto:williamcolantano@hotmail.com">williamcolantano@hotmail.com</a>
---------	--	-----------	--	--

**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Bush	12/31/2024	d.bush@hollandtownship.org
Scott		Wilhelm	12/31/2022	s.wilhelm@hollandtownship.org
Robert		Thurgarland	12/31/2022	r.thurgarland@hollandtownship.org
Lisa		Pezzano Mickey	12/31/2023	l.pezzanomickey@hollandtownship.org
Duane		Young	11/8/2022	d.young@hollandtownship.org



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.190	\$1,193,600.00	6.42%	\$537.63
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$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	1.614	\$10,146,328.00	54.59%	\$4,567.06
Regional School District	0.738	\$4,638,920.00	24.96%	\$2,088.28
County Purposes	0.347	\$2,184,283.66	11.75%	\$981.89
County Library	0.034	\$214,490.79	1.15%	\$96.21
County Board of Health			0.00%	\$0.00
County Open Space	0.034	\$208,603.04	1.12%	\$96.21
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.957</b>	<b>\$18,586,225.49</b>	<b>100.00%</b>	<b>\$8,367.28</b>

Total Taxable Valuation as of October 1, 2021 \$630,452,074.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$282,965.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.190	0.189	-0.53%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,193,600.00	\$1,193,600.00	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$537.63	\$534.80	-0.53%	(\$2.83)

Sheet UFB-1

### Current Year 2022 Budget

Taxes	Actual/Estimated
Municipal Purpose Tax	ACTUAL
Municipal Library	
Municipal Open Space	
Municipal Arts and Culture	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	ESTIMATED
Regional School District	ESTIMATED
County Purposes	ESTIMATED
County Library	ESTIMATED
County Board of Health	
County Open Space	ESTIMATED
Other County Levies (total)	
<b>Total ESTIMATED amount to be raised by taxes</b>	

Revenue Anticipated, Excluding Tax Levy  
 Budget Appropriations, before Reserve for Uncollected Taxes  
 Total Non-Municipal Tax Levy  
 Amount to be Raised by Taxes - Before RUT  
 Reserve for Uncollected Taxes (RUT)  
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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

### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021  
 Total Tax Levy, CY 2021  
 % of Taxes Collected, CY 2021

Delinquent Taxes - December 31, 2021

**Tax Levy**

\$1,193,600.00

\$10,500,000.00

\$4,700,000.00

\$2,187,000.00

\$215,000.00

\$208,000.00

\$19,003,600.00

4,928,900.00

5,712,500.00

\$17,810,000.00

\$18,593,600.00

\$410,000.00

\$19,003,600.00

97.84%

18,403,997.25

18,664,009.08

98.61%

\$260,011.83

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 Utility	Utility	Utility	Utility	Utility
08	Surplus	4.21%	\$40,000.00	\$950,000.00	\$990,000.00	\$940,000.00			\$50,000.00				
08	Local Revenue	-7.94%	(\$91,137.99)	\$1,147,354.06	\$1,056,216.07	\$516,216.07			\$540,000.00				
09	State Aid (without offsetting appropriation)	-0.43%	(\$11,584.00)	\$2,722,519.00	\$2,710,935.00	\$2,710,935.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	762.54%	\$474,520.36	\$62,228.57	\$536,748.93	\$536,748.93							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-16.99%	(\$46,060.22)	\$271,060.22	\$225,000.00	\$225,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-14.35%	(\$199,906.71)	\$1,393,506.71	\$1,193,600.00	\$1,193,600.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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>	<b>2.53%</b>	<b>\$165,831.44</b>	<b>\$6,546,668.56</b>	<b>\$6,712,500.00</b>	<b>\$6,122,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$590,000.00</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 Full-Time	Positions 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	Sewer Utility	Utility	Utility	Utility	Utility
20	1.00	6.00	-3.48%	(\$20,600.00)	\$592,700.00	\$572,100.00	\$567,100.00				\$5,000.00				
21	1.00		-5.58%	(\$5,350.00)	\$95,850.00	\$90,500.00	\$90,500.00								
22			#DIV/0!	\$0.00		\$0.00									
23			2.65%	\$15,500.00	\$585,500.00	\$601,000.00	\$601,000.00								
25	7.00		2.48%	\$25,364.51	\$1,022,929.68	\$1,048,294.19	\$1,047,540.00	\$754.19							
26	6.00		-2.11%	(\$32,000.00)	\$1,517,000.00	\$1,485,000.00	\$1,035,000.00				\$450,000.00				
27			-25.32%	(\$7,289.00)	\$28,789.00	\$21,500.00	\$21,500.00								
28	1.00	125.00	9.35%	\$52,800.00	\$564,700.00	\$617,500.00	\$617,500.00								
29			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
30			#DIV/0!	\$0.00		\$0.00									
31			-5.31%	(\$11,500.00)	\$216,500.00	\$205,000.00	\$205,000.00								
32		2.00	-44.36%	(\$25,910.77)	\$58,409.89	\$32,499.12	\$30,000.00	\$2,499.12							
35			#DIV/0!	\$0.00		\$0.00									
36			-0.09%	(\$388.93)	\$432,000.00	\$431,611.07	\$430,611.07				\$1,000.00				
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			#DIV/0!	\$0.00		\$0.00									
44			86.80%	\$542,495.62	\$625,000.00	\$1,167,495.62	\$500,000.00	\$533,495.62			\$134,000.00				
45			#DIV/0!	\$0.00		\$0.00									
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			-1.44%	(\$6,000.00)	\$416,000.00	\$410,000.00	\$410,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	16.00	133.00	8.52%	\$527,121.43	\$6,185,378.57	\$6,712,500.00	\$5,585,751.07	\$536,748.93	\$0.00	\$0.00	\$590,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

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

### Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	118	\$8,791,500.00	1.39%
2 Residential	1,862	\$526,881,200.00	83.57%
3A/3B Farm	451	\$69,096,030.00	10.96%
4A Commercial	27	\$13,867,311.00	2.20%
4B Industrial	6	\$10,198,100.00	1.62%
4C Apartments	1	\$429,300.00	0.07%
5A/5B Railroad	5	\$2,300.00	0.00%
6A/6B Business Personal Property	2	\$1,188,633.00	0.19%
<b>Total</b>	<b>2,472</b>	<b>\$630,454,374.00</b>	<b>100.00%</b>

### Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$13,631,000.00	35.16%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	82	\$13,500,800.00	34.83%
15D Church and Charities	7	\$5,110,500.00	13.18%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	27	\$6,522,600.00	16.83%

<b>Total</b>	<b>118</b>	<b>\$38,764,900.00</b>	<b>100.00%</b>
--------------	------------	------------------------	----------------

Average Ratio (%), Assessed to True Value	85.75%
Equalized Valuation, Taxable Properties	\$735,223,759.77

Total # of property tax appeals filed in 2021	County Tax Board	4.00
	State Tax Court	0.00

Number of 2021 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	0.00

Amount paid out by municipality for tax appeals in 2021	\$1,647.05
---	------------

Percentage of Exempt vs.  
Non-Exempt Properties 6.15%

### 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				
<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)
Governing Body		5.00	22,000.00	\$20,000.00		
Supervisory Staff (Department Heads & Managers)	4.00	1.00	439,640.00	\$294,537.00		\$45,000.00
Police Officers (Including Superior Officers)	7.00	2.00	1,098,000.00	\$700,000.00	\$50,000.00	\$165,000.00
Fire Fighters (Including Superior Officers)			0.00			
All Other Union Employees not listed above	6.00		663,022.00	\$435,000.00	\$10,000.00	\$59,000.00
All Other Non-Union Employees not listed above	2.00	25.00	688,301.00	\$591,663.00		\$7,000.00
<b>Totals</b>	<b>19.00</b>	<b>33.00</b>	<b>2,910,963.00</b>	<b>\$2,041,200.00</b>	<b>\$60,000.00</b>	<b>\$276,000.00</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 Government. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
	\$2,000.00
\$70,103.00	\$30,000.00
\$113,000.00	\$70,000.00
\$114,022.00	\$45,000.00
\$34,638.00	\$55,000.00
\$331,763.00	\$202,000.00

f the Local Unit.

**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><u>Active Employees - Health Benefits - Annual Cost</u></b>					
Single Coverage	4.00	\$11,970.00	\$47,880.00	3.00	\$11,788.00
Parent & Child	3.00	\$21,425.00	\$64,275.00	3.00	\$21,075.00
Employee & Spouse (or Partner)	3.00	\$22,968.00	\$68,904.00	3.00	\$23,500.00
Family	8.00	\$32,040.00	\$256,320.00	7.00	\$32,800.00
Employee Cost Sharing Contribution (enter as negative - )			(\$70,000.00)		
<b>Subtotal</b>	<b>18.00</b>		<b>\$367,379.00</b>	<b>16.00</b>	
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative - )					
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>	
<b><u>Retirees - Health Benefits - Annual Cost</u></b>					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)	1	\$31,250.00	\$31,250.00	1	\$22,478.00
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative - )			(\$1,788.00)		
<b>Subtotal</b>	<b>1.00</b>		<b>\$29,462.00</b>	<b>1.00</b>	
<b>GRAND TOTAL</b>	<b>19.00</b>		<b>\$396,841.00</b>	<b>17.00</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>YES</b>
------------

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

<b>YES</b>
------------

**Total Prior Year  
Cost**

\$35,364.00
\$63,225.00
\$70,500.00
\$229,600.00
(\$65,000.00)
\$333,689.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$22,478.00
\$0.00
(\$1,220.00)
\$21,258.00
\$354,947.00



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

			Current Year	2023
Gross Debt	Deductions	Net Debt	Budget	Budget
Local School Debt		\$0.00		
Regional School Debt		\$0.00		
<u>Utility Fund Debt</u>				
Sewer		\$0.00		
		\$0.00		
		\$0.00		
		\$0.00		
		\$0.00		
<u>Municipal Purposes</u>				
Debt Authorized (BNI)		\$0.00		
Notes Outstanding		\$0.00		
Bonds Outstanding		\$0.00		
Loans and Other Debt		\$0.00		
<b>Total (Current Year)</b>			<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)				
Per Capita Gross Debt		#DIV/0!		
Per Capita Net Debt		#DIV/0!		
3 Year Average Property Valuation		\$703,798,939.67		
Net Debt as % of 3 Year Average Property Valuation		0.00%		
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>Total Principal</b>			<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Interest</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 Li</b>		
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				
<b>Bond Rating</b>		<b>Moody's</b>	<b>Standard &amp; Poors</b>	
Rating				
Year of Last Rating				
<b>Mark "X" if Municipality has no bond rating</b>				











**USER FRIENDLY BUDGET SECTION - Notes**

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