



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1015_fbi_2023.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

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Chief Financial Officer

Kristi		Gano		cfo@hollandtownship.org
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Municipal Clerk

Melissa		Tigar		clerk@hollandtownship.org
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Registered Municipal Accountant

William		Colantano		williamcolantano@hotmail.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Bush	12/31/2024	d.bush@hollandtownship.org
Scott		Wilhelm	12/31/2025	s.wilhelm@hollandtownship.org
Robert		Thurgarland	12/31/2025	r.thurgarland@hollandtownship.org
Lisa		Pezzano Mickey	12/31/2023	l.pezzanomickey@hollandtownship.org
Duane		Young	12/31/2023	d.young@hollandtownship.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.189	\$1,193,600.00	6.19%	\$217.56
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	1.642	\$10,349,255.00	53.71%	\$1,889.56
Regional School District	0.786	\$4,955,547.00	25.72%	\$904.78
County Purposes	0.368	\$2,321,308.16	12.05%	\$423.61
County Library	0.037	\$227,945.68	1.18%	\$42.59
County Board of Health			0.00%	\$0.00
County Open Space	0.035	\$221,695.41	1.15%	\$40.29
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	3.057	\$19,269,351.25	100.00%	\$3,518.40

Total Taxable Valuation as of	October 1, 2022	<u>\$632,821,722.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$115,112.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.189	0.189	0.00%

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 Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$217.56	\$217.56	0.00%	\$0.00

Current Year 2023 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$1,193,600.00
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,452,748.00
Regional School District	ESTIMATED	\$5,005,102.00
County Purposes	ESTIMATED	\$2,352,594.00
County Library	ESTIMATED	\$231,036.00
County Board of Health		
County Open Space	ESTIMATED	\$224,681.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$19,459,761.00

Revenue Anticipated, Excluding Tax Levy	4,675,272.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,458,872.00
Total Non-Municipal Tax Levy	\$18,266,161.00
Amount to be Raised by Taxes - Before RUT	\$19,049,761.00
Reserve for Uncollected Taxes (RUT)	\$410,000.00
Total Amount to be Raised by Taxes	\$19,459,761.00

% of Tax Collections used to Calculate RUT	<u>97.89%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	19,111,385.00
Total Tax Levy, CY 2022	19,354,229.00
% of Taxes Collected, CY 2022	<u>98.75%</u>
Delinquent Taxes - December 31, 2022	<u>\$215,953.00</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 Utility	Utility	Utility	Utility	Utility
08	Surplus	4.59%	\$45,409.00	\$990,000.00	\$1,035,409.00	\$985,409.00			\$50,000.00				
08	Local Revenue	-9.07%	(\$115,119.77)	\$1,269,419.77	\$1,154,300.00	\$614,300.00			\$540,000.00				
09	State Aid (without offsetting appropriation)	5.86%	\$158,884.82	\$2,710,935.00	\$2,869,819.82	\$2,869,819.82							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	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	-92.20%	(\$61,630.68)	\$66,846.14	\$5,215.46	\$5,215.46							
08	Other Special Items	-100.00%	(\$533,495.62)	\$533,495.62	\$0.00								
15	Receipts from Delinquent Taxes	-22.10%	(\$56,885.40)	\$257,413.27	\$200,527.87	\$200,527.87							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-16.88%	(\$242,477.77)	\$1,436,077.77	\$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								
	Total	-11.09%	(\$805,315.42)	\$7,264,187.57	\$6,458,872.15	\$5,868,872.15	\$0.00	\$0.00	\$590,000.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)

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 Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	1.00	6.00	6.14%	\$34,776.25	\$566,258.75	\$601,035.00	\$596,035.00				\$5,000.00					
21	1.00		4.97%	\$4,500.00	\$90,500.00	\$95,000.00	\$95,000.00									
22			#DIV/0!	\$0.00		\$0.00										
23			5.44%	\$31,500.00	\$579,100.00	\$610,600.00	\$610,600.00									
25	7.00		1.32%	\$14,469.02	\$1,099,605.44	\$1,114,074.46	\$1,113,091.00	\$983.46								
26	6.00		1.85%	\$27,510.05	\$1,485,721.95	\$1,513,232.00	\$1,059,000.00	\$4,232.00			\$450,000.00					
27			0.00%	\$0.00	\$21,500.00	\$21,500.00	\$21,500.00									
28	1.00	125.00	4.05%	\$26,200.00	\$646,300.00	\$672,500.00	\$672,500.00									
29			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00									
30			#DIV/0!	\$0.00		\$0.00										
31			3.67%	\$8,000.00	\$218,000.00	\$226,000.00	\$226,000.00									
32		2.00	0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00									
35			#DIV/0!	\$0.00		\$0.00										
36			15.05%	\$64,939.00	\$431,611.07	\$496,550.07	\$495,550.07				\$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			-45.70%	(\$533,495.62)	\$1,167,495.62	\$634,000.00	\$500,000.00				\$134,000.00					
45			#DIV/0!	\$0.00		\$0.00										
46			#DIV/0!	\$4,380.62		\$4,380.62	\$4,380.62									
48			#DIV/0!	\$0.00		\$0.00										
50			0.00%	\$0.00	\$410,000.00	\$410,000.00	\$410,000.00									
55			#DIV/0!	\$0.00		\$0.00										
Total	16.00	133.00	-4.68%	(\$317,220.68)	\$6,776,092.83	\$6,458,872.15	\$5,863,656.69	\$5,215.46	\$0.00	\$0.00	\$590,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	118	\$9,986,700.00	1.58%
2 Residential	1,864	\$529,114,500.00	83.61%
3A/3B Farm	444	\$68,307,530.00	10.79%
4A Commercial	26	\$13,660,211.00	2.16%
4B Industrial	6	\$10,198,100.00	1.61%
4C Apartments	1	\$429,300.00	0.07%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	2	\$1,125,381.00	0.18%
Total	2,461	\$632,821,722.00	100.00%

Average Ratio (%), Assessed to True Value	78.36%
Equalized Valuation, Taxable Properties	\$807,582,595.69

Total # of property tax appeals filed in 2022	County Tax Board	4.00
	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		2.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$13,631,000.00	34.83%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	84	\$13,345,500.00	34.10%
15D Church and Charities	7	\$5,110,500.00	13.06%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	29	\$7,053,000.00	18.02%
Total	122	\$39,140,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.18%

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				
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	22,000.00	\$20,000.00				\$2,000.00
Supervisory Staff (Department Heads & Managers)	3.00	3.00	488,996.00	\$299,604.00		\$53,142.00	\$106,250.00	\$30,000.00
Police Officers (Including Superior Officers)	10.00	2.00	1,200,256.00	\$770,000.00	\$50,000.00	\$195,856.00	\$107,400.00	\$77,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		672,375.00	\$443,700.00	\$10,000.00	\$69,675.00	\$104,000.00	\$45,000.00
All Other Non-Union Employees not listed above	2.00	23.00	719,762.00	\$603,496.00		\$8,266.00	\$48,000.00	\$60,000.00
Totals	22.00	33.00	3,103,389.00	\$2,136,800.00	\$60,000.00	\$326,939.00	\$365,650.00	\$214,000.00

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	8.00	\$13,933.00	\$111,464.00	4.00	\$11,970.00	\$47,880.00
Parent & Child	3.00	\$25,146.00	\$75,438.00	3.00	\$21,425.00	\$64,275.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	3.00	\$22,968.00	\$68,904.00
Family	6.00	\$38,914.00	\$233,484.00	8.00	\$32,040.00	\$256,320.00
Employee Cost Sharing Contribution (enter as negative -)			(\$107,471.00)			(\$70,000.00)
Subtotal	17.00		\$312,915.00	18.00		\$367,379.00
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)	2	\$21,105.00	\$42,210.00	1	\$31,250.00	\$31,250.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,459.00)			(\$1,788.00)
Subtotal	2.00		\$39,751.00	1.00		\$29,462.00
GRAND TOTAL	19.00		\$352,666.00	19.00		\$396,841.00

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)?

YES

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

YES

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				
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				
Total (Current Year)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)	<u>5,177</u>					
Per Capita Gross Debt	<u>\$0.00</u>					
Per Capita Net Debt	<u>\$0.00</u>					
3 Year Average Property Valuation	<u>\$742,096,064.00</u>					
Net Debt as % of 3 Year Average Property Valuation	<u>0.00%</u>					
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						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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