



**State of New Jersey  
Local Government Services**

**Year:** 2021 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1908 Green Township - County of Sussex

Adopted

Municode: 1908

**Filename:** 1908\_fba\_2021.xlsm

**Website:** [greentwp.com](http://greentwp.com)

**Phone Number:**

908-852-9333

**Mailing Address:**

PO Box 65

Email the UFB if not using Outlook

Municipality: Tranquility

State: N.

NJ

**Zip:**

: 07879

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Margaret	H	Phillips	12/31/2023	

**Chief Administrative Officer**

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**Chief Financial Officer**

Linda	R	Padula	<a href="mailto:cfo@greentwp.com">cfo@greentwp.com</a>
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**Municipal Clerk**

Mark		Zschack	clerkadmin@greentwp.com
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**Registered Municipal Accountant**

Thomas	M	Ferry	Tferry@w-cpa.com
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### Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.622	\$2,670,957.61	17.60%	\$0.00	Municipal Purpose Tax	ACTUAL	\$2,692,833.66
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.015	\$64,321.08	0.42%	\$0.00	Municipal Open Space	ESTIMATED	\$65,000.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.263	\$9,703,563.00	63.93%	\$0.00	Local School District	ESTIMATED	\$9,897,634.26
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.594	\$2,547,044.26	16.78%	\$0.00	County Purposes	ESTIMATED	\$2,795,209.14
County Library	0.043	\$182,833.09	1.20%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$10,484.31	0.07%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.540	\$15,179,203.35	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$15,450,677.06
Total Taxable Valuation as of October 1, 2020 \$429,144,500.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		1,056,350.45
Current Year Average Residential Assessment \$312,351.00					Budget Appropriations, before Reserve for Uncollected Taxes		3,517,423.95
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$12,757,843.40
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$15,218,916.90
Prior Year Current Year % Change (+/-)					Reserve for Uncollected Taxes (RUT)		\$231,760.16
0.622 0.628 0.88%					Total Amount to be Raised by Taxes		\$15,450,677.06
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		98.50%
Prior Year Current Year % Change (+/-) \$ Change (+/-)					If % used exceeds the actual collection % then reference the statutory exception used		
\$2,670,957.61 \$2,692,833.66 0.82% \$21,876.05					Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2020		15,036,093.48
Prior Year Current Year % Change (+/-) \$ Change (+/-)					Total Tax Levy, CY 2020		15,210,915.53
\$0.00 \$1,960.00 #DIV/0! \$1,960.00					% of Taxes Collected, CY 2020		98.85%
Sheet UFB-1					Delinquent Taxes - December 31, 2020		\$127,574.73



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	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$575,000.00	\$575,000.00	\$575,000.00							
08	Local Revenue	-33.61%	(\$37,100.00)	\$110,400.00	\$73,300.00	\$73,300.00							
09	State Aid (without offsetting appropriation)	-1.05%	(\$2,216.00)	\$210,087.00	\$207,871.00	\$207,871.00							
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	-54.23%	(\$13,837.70)	\$25,517.76	\$11,680.06	\$11,680.06							
08	Other Special Items	15.69%	\$12,000.00	\$76,499.39	\$88,499.39	\$88,499.39							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.82%	\$21,876.05	\$2,670,957.61	\$2,692,833.66	\$2,692,833.66							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.08%	\$50.60	\$64,321.08	\$64,371.68		\$64,371.68						
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	-0.50%	(\$19,227.05)	\$3,832,782.84	\$3,813,555.79	\$3,749,184.11	\$64,371.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	6.00	2.61%	\$17,701.00	\$679,170.00	\$696,871.00	\$696,871.00								
21	Land-Use Administration	1.00	1.00	5.11%	\$3,517.00	\$68,817.00	\$72,334.00	\$72,334.00								
22	Uniform Construction Code			1.52%	\$105.00	\$6,898.00	\$7,003.00	\$7,003.00								
23	Insurance			-1.69%	(\$6,227.00)	\$368,177.00	\$361,950.00	\$361,950.00								
25	Public Safety		2.00	-4.48%	(\$5,502.00)	\$122,902.00	\$117,400.00	\$117,400.00								
26	Public Works	5.00	3.00	-1.44%	(\$11,508.00)	\$797,619.00	\$786,111.00	\$786,111.00								
27	Health and Human Services		1.00	73.26%	\$4,000.00	\$5,460.00	\$9,460.00	\$9,460.00								
28	Parks and Recreation			-3.11%	(\$3,727.40)	\$120,007.08	\$116,279.68	\$51,908.00		\$64,371.68						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.02%	\$2.00	\$8,975.00	\$8,977.00	\$8,977.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$113,100.00	\$113,100.00	\$113,100.00								
32	Landfill / Solid Waste Disposal			-2.97%	(\$13,837.70)	\$466,518.76	\$452,681.06	\$440,000.00	\$12,681.06							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			12.17%	\$21,071.00	\$173,165.00	\$194,236.00	\$194,236.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.03%	\$1,228.00	\$60,394.00	\$61,622.00	\$61,622.00								
43	Court and Public Defender			1.50%	\$44.00	\$2,935.00	\$2,979.00	\$2,979.00								
44	Capital			-8.28%	(\$20,500.00)	\$247,500.00	\$227,000.00	\$227,000.00								
45	Debt			26.41%	\$71,700.00	\$271,468.00	\$343,168.00	\$343,168.00								
46	Deferred Charges			-88.58%	(\$82,376.11)	\$93,000.00	\$10,623.89	\$10,623.89								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.24%	\$5,083.16	\$226,677.00	\$231,760.16	\$231,760.16								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		10.00	13.00	-0.50%	(\$19,227.05)	\$3,832,782.84	\$3,813,555.79	\$3,736,503.05	\$12,681.06	\$64,371.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]



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

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$2,820,500.00	0.66%
2 Residential	1,169	\$365,138,600.00	85.09%
3A/3B Farm	274	\$30,862,500.00	7.19%
4A Commercial	29	\$23,172,900.00	5.40%
4B Industrial	2	\$7,150,000.00	1.67%
4C Apartments	0		0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,526	\$429,144,500.00	100.00%
Average Ratio (%), Assessed to True Value		90.00%	
Equalized Valuation, Taxable Properties		\$476,827,222.22	
Total # of property tax appeals filed in 2020		County Tax Board	11.00
		State Tax Court	0.00
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00	
Number of pending property tax appeals in State Tax Court		1.00	
Amount paid out by municipality for tax appeals in 2020		\$16,181.34	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,120,600.00	11.35%
15B Other Schools			0.00%
15C Public Property	65	\$12,881,100.00	28.55%
15D Church and Charities	11	\$21,894,200.00	48.52%
15E Cemeteries & Graveyards	4	\$556,100.00	1.23%
15F Other Exempt	12	\$4,671,800.00	10.35%
Total	93	\$45,123,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.51%	

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 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

## Long Term Tax Exemptions

[illegible]

**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	30,006.00	\$7,750.00			\$20,714.00	\$1,542.00
Supervisory Staff (Department Heads & Managers)	3.00	2.00	543,187.00	\$399,477.00		\$58,000.00	\$49,405.00	\$36,305.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above		13.00	624,100.00	\$413,823.00	\$66,011.00	\$56,100.00	\$45,088.00	\$43,078.00
All Other Non-Union Employees not listed above			0.00					
Totals	3.00	20.00	1,197,293.00	\$821,050.00	\$66,011.00	\$114,100.00	\$115,207.00	\$80,925.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$10,490.00	\$31,470.00	3.00	\$10,200.00	\$30,600.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$22,540.00	\$22,540.00			\$0.00
Family	2.00	\$31,445.00	\$62,890.00	3.00	\$30,900.00	\$92,700.00
Employee Cost Sharing Contribution (enter as negative - )			(\$22,250.00)			(\$23,260.00)
Subtotal	6.00		\$94,650.00	6.00		\$100,040.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$21,465.00	\$21,465.00	1	\$21,100.00	\$21,100.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$750.00)			(\$740.00)
Subtotal	1.00		\$20,715.00	1.00		\$20,360.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	3	\$8,624.00	\$25,872.00	3	\$7,750.00	\$23,250.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$13,502.00	\$40,506.00	3	\$12,180.00	\$36,540.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	6.00		\$66,378.00	6.00		\$59,790.00
GRAND TOTAL	13.00		\$181,743.00	13.00		\$180,190.00

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
YES

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)**

[illegible]

### UFB-9 Accumulated Absence Liability



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	\$1,485,000.00	\$1,485,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$75,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$4,875.00			
Arts and Culture			\$0.00	Bonds - Principal	\$175,000.00	\$175,000.00	\$123,000.00	
0			\$0.00	Bonds - Interest	\$22,248.75	\$14,155.00	\$5,842.50	
0			\$0.00	Loans & Other Debt - Principal	\$54,081.49	\$55,168.53	\$56,277.42	\$446,008.92
0			\$0.00	Loans & Other Debt - Interest	\$11,961.66	\$10,874.63	\$9,765.73	\$35,572.34
0			\$0.00					
0			\$0.00	Total	\$343,166.90	\$255,198.16	\$194,885.65	\$481,581.26
<u>Municipal Purposes</u>								
Debt Authorized	\$10,623.89		\$10,623.89	Total Principal	\$304,081.49	\$230,168.53	\$179,277.42	\$446,008.92
Notes Outstanding	\$650,000.00		\$650,000.00	Total Interest	\$39,085.41	\$25,029.63	\$15,608.23	\$35,572.34
Bonds Outstanding	\$473,000.00	\$16,499.39	\$456,500.61	% of Total Current Year Budget	9.00%			
Loans and Other Debt	\$611,536.33		\$611,536.33					
Total (Current Year)	\$3,230,160.22	\$1,501,499.39	\$1,728,660.83					
Population (2010 census)	3,601							
Per Capita Gross Debt	\$897.02							
Per Capita Net Debt	\$480.05							
3 Yr. Average Property Valuation	\$469,122,450.33							
Net Debt as % of 3 Year Avg Property Valuation	0.37%							



## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]



USER FRIENDLY BUDGET SECTION - Notes

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