

TOWNSHIP OF MILLSTONE
Meeting Room
215 Millstone Road
Millstone Township, NJ 08535

**TOWNSHIP COMMITTEE BUDGET WORKSHOP MEETING MINUTES
APRIL 1, 2020**

Mayor Masci calls the meeting to order at 5:45 P.M.

M/Masci thanks everyone who is attending as this year we are having the budget workshop from a remote site due to the Covid-19 pandemic.

Matt Holman of the FHA, Financial Consultant, is doing the presentation. Millstone residents are watching this live on the PEG Channel.

STATEMENT OF NOTICE AS REQUIRED BY P.L. 1975, C231 IS READ.
I HEREBY ANNOUNCE THAT PURSUANT TO THE OPEN PUBLIC MEETING ACT, ADEQUATE NOTICE OF THIS MEETING HAS BEEN PROVIDED TO THE ASBURY PARK PRESS AND THE TRENTON TIMES, POSTED ON THE PUBLIC ANNOUNCEMENTS BULLETIN BOARD IN TOWN HALL AND FILED IN THE OFFICE OF THE TOWNSHIP CLERK ON MARCH 26, 2020.

ROLL CALL: Mayor Masci – present, Committeeman Dorfman – present, Committeeman Ferro - present, Deputy Mayor Grbelja – present, Committeeman Kuczinski – present. Also, in attendance: Matt Holman, Financial Consultant, Business Administrator – Kevin Abernethy and Municipal Clerk - Kathleen Hart.

Due to the COVID-19 pandemic the meeting is being Live Stream on Channel 43 (Verizon) and Channel 77 (Cablevision). For public comment section during the Live Stream, please email askmillstone@millstonenj.gov with your questions or public comments along with your name and address. Your comments will be read into the record.

This meeting will also be recorded and be replayed on Millstone PEG Channel.

NEW BUSINESS:

1. Review of the 2020 Municipal Budget

Mr. Holman presented the budget referring to the power point presentation. See Attachment A. Mr. Holman discusses the Fire Department EMS Based Service. He feels it is a pivotal move for the Township to help the Fire Department to take on the services of the EMS, taking into consideration the costs involved.

Mr. Holman explained that in 2019, the Township experienced issues with Robert Wood Johnson taking on the responsibility of the EMS, which was costly and not efficient. Mr. Holman explained why this move is a best move for 2020 to have the Fire Department take on

the responsibility of the EMS. He explained that going from a volunteer situation to paid EMS providers is more efficient but costs more. This is a solid option. Referring to Page 6 of the presentation that reflects the 2020 tax levy that would have to be raised this year in order to make this happen, Mr. Holman advised the budget would be \$3.3 million which is an increase of \$197,000 from 2019 adopted budget.

The \$260,000 is related to the increases necessary for the Fire Department taking on the responsibility of the EMS for the Township. This will be a one-time expenditure. This accounts for a 131% increase over the budget from 2019. An important piece is the EMS and without that, the budget is actually decreased from 2019.

Mr. Holman stated that this is the budget workshop, so this is the first time we are sitting discussing the budget.

Referring to page 9 of the packet, Mr. Holman reported the Township will have a local tax rate of 0.1768 vs 0.1670 of 2019 which is a of .0098%. This is an actual percentage of 5.89 % increase. Mr. Holman went over the status of the caps advising that we are just under the appropriation cap and spending cap. Referring to page 10, which is a summary of the rates, Mr. Holman advised the Committee that we only have control over the local purpose tax the others are driven estimates by the school budget, county budget, the municipal open space is also a fixed amount and there is a slight increase there. Referring to page 8, Mr. Holman stated that in the budget that is presented you will see the actual effect on an average household, and he explains. Mr. Holman stated that the budget numbers are presented on pages 1 through 5, which has the full detail. He reiterated that the biggest change has to do with the emergency medical services situation that the Township is in having to fund the EMS. This is found under the umbrella of the Fire Department going forward.

M/Masci wanted the public to know and understand why the provision of the EMS services has changed. He asked C/Kuczinski, who is the OEM Coordinator and has been working on the project for years, to provide information as to why we are at this juncture.

C/Kuczinski explained that for many years the First Aid was a volunteer program. Demographics change, people are no longer able to volunteer, both family members are working and potentially not working locally. As a result, slowly but surely, they were losing their volunteer base between the combination of not having new replacements and older members not able to volunteer any longer, they could not maintain a membership with the minimal manpower, they could not provide the service on a voluntary basis service any longer. They were a private 501c3 entity.

In 2017, the Township was provided a two-month notice that the First Aid was disbanding as of January 2018. C/Kuczinski explained that we had to have something in place to provide the service. We contracted with Monmouth EMS services provided by Manalapan, knowing this was temporary solution. This service began to deteriorate because their loyalty was to Manalapan not Millstone. Their calls were first and foremost. C/Kuczinski advised this was not acceptable. He explained how they sought other solutions. Robert Wood Johnson took on providing services to several towns including Millstone. He explained the billing problems. In

2019, Robert Wood Johnson could no longer afford to operate at the cost they provided to us before, it would be a full cost. C/Kuczinski advised that the same problems arose with other EMS providers. As a result, discussions ensued with the Fire Department who have handle ambulance service already. The Fire Department presented the Township with a proposal to provide the service to us 24/7. C/Kuczinski stated that they literally cut all the competition fees in half. We have dedicated, proven service with additional personnel to answer EMS calls. We are a changing demographic society and do not have the volunteer base we had in the past. C/Kuczinski stated that if you have an emergency, you want someone there who is qualified when you dial "911". He explained that we want the best service for the best cost. The goal is to eventually get this resident neutral and he explained.

M/Masci reminded everyone including the residents that the goal of this workshop is to work with everyone to see how we could have the least impact from a tax burden. M/ Masci explained that this budget would have been lower than last years if not for the projected from a one-time fee to get this First Aid up and running. This is of the utmost importance. M/Masci stated that considering what is going on, he is advocating that some funds be utilized to offset taxes. We find ourselves in a historic position dealing with something we have never dealt with. People having lost jobs, laid off, furlid. Can we do anything to help offset these costs?

C/Kuczinski advised that we are looking at the worst-case scenarios. He advised we are looking at any possibility for grants and reimbursements. Any increase at this point is hard on residents at this time but we do not know how bad this maybe it may be exceptional hard for residents. If we can do anything that we can do to lessen the impact, we will.

M/Masci stated that we must use funds that are appropriate for the use. He asked the Committee to look at every angle to see what we can do. He said that he agrees with C/Kuczinski that we look at the worst-case scenario to prepare.

DM/Grbelja referred to slide 6 on the power point, she advised that we must have effective services available to all residents all the time. She stated that the difference between what the increase in the tax levy and \$260,000 for the Fire Department taking on the EMS is \$62,788; this is the difference or the increase of \$38.00.

DM/Grbelja does not want Open Space funds to be used for routine maintenance and routine items. Build this into the budget. She stated that this is not what the purpose of the Open Space Trust Fund is for. This account becomes a crutch.

DM/Grbelja discussed the DPW Budget is seeking an increase to be spread out over the next several years. If M/Masci looks at the DPW budget of over \$400,000 over the next 5 or 6 years.

M/Masci advised that we have cut those in half. This year's budget was changed by half. DM/Grbelja said that is not what was presented to us. M/Masci, the budget workshop for the Capital Budget is accurate.

D/M Grbelja has not had a chance to go over and look at the budget and see what belongs in there and what does not. DM/Grbelja stated that anything that comes from the Open Space

program will be a one-time thing such as a piece of equipment that stays with and is solely used for Open Space. She stated that when we look at the Millstone Park, we paid 5 million dollars for 9 fields with nothing on the fields. DM/Grbelja reminded the Committee that the Open Space account is not an open checkbook. Using those funds requires planning as to how the funds are to be used and be reviewed by the Open Space Committee. Money is tight, we must be cognizant. There should have been better planning for the park. The Open Space fund is not for maintenance, fertilizer or lawn mowing. If the funds are to be used for playground equipment, or equipment to be used solely for the maintenance of the Open Space, DM/Grbelja has no issue with that.

M/Masci appreciates all the things DM/Grbelja said. If we are looking at a one-time use of a piece of equipment that we may need that would be a lot to reduce the tax.

C/Dorfman feels we are mixing two items. The EMS service is important. He explained what soft billing is and feels this process should work out for the community.

C/Dorfman addressed his concerns about taking the load off this immediate budget due to the current situation and how residents are impacted financially. The Township is based on small businesses and will need to take the load off the residents. He agreed with the Mayor to control the costs to make things a bit more manageable.

C/Kuczinski offered, for the for the public's purposes, that he is looking at this budget at what can be potentially be soft billed back. The goal is to have this revenue neutral or even positive cash flow. He leaves the mechanics of this to Mr. Holman to put funds back into the appropriate places where we may have to take funds from just to get the ball rolling.

DM/Grbelja agrees 110% for this process of having the ambulance part of the Fire Department, stating it is a home run and whole-heartedly supports this. This is the best expenditure that the Township has made in a long time. DM/Grbelja wants to make sure that when we are discussing utilizing Open Space funds, this is a dedicated tax and a dedicated fund. We have stringent guidelines for the use of the funds. She advised that we have taken a lot of funds from that account to support Millstone Park in the past for the purchase of the land or for some of the equipment. We have a process now where we can apply for grants in the appropriate way and getting matching grants from Monmouth County and will be able to maximize in the recreation program. This will be good for us. She expressed the value that Open Spaces and Farmland brings to the Township.

M/Masci reiterated that this year's budget is a bit different due to the challenges presented now. The DPW capital improvement sheets discussed the proposed funds. DPW was not supposed to spend more than \$200,000. He states that it needs to change from the \$400,000 proposed and if we need to put off the purchase of a dump trailer or pick-up truck for our residents, then that is what we must do.

Township Administrator Abernethy provided that those items were in the capital improvement budget plan and those items would be financed over a period of time. C/Kuczinski advised that the down payment would come out of the budget.

M/Masci stated that we must have a discussion to minimize the impact on the residents, especially not knowing when this will end.

C/Kuczinski states that this increase is 100% due to the EMS service. He advised that the few dedicated volunteers that we have help offset the costs.

C/Ferro said that everything was explained perfectly and an excellent job done as far as the financial analysis is concerned and the best scenario is this.

C/Dorfman said that we need two ambulances. C/Kuczinski said that the vehicles must be sanitized and an ultraviolet light machine sanitizes the entire rig, costing upwards of \$6-7,000.00 per. M/Masci stated these are necessary steps of the times that we have never considered had to be taken.

Mr. Holman voiced his appreciation for the input of the Township Committee. He stated that this was a collaborative effort of Mr. Abernethy and Ms. Peerboom in helping to work on this. Given the times we are in presently, without this emergency situation you are in to go down \$68,000 is pretty remarkable. Next year will not be the same.

DM/Grbelja thanks C/Kuczinski who has done a great job in Finance and working with the banks to get the good interest rates we have, along with Ms. Murphy. C/Kuczinski stated that looking back when you were pushing for that ½ point, it is now gold!

Township Administrator Abernethy thanked Matt Holman for his work and assistance. He thanked Lt. Maloney of the Fire Department for his input.

PRIVILEGE OF THE FLOOR:

M/Masci opens the budget workshop at 7:13 p.m.

No public comment in person or via email.

M/Masci closes the public portion at 7:14 p.m.

Motion to adjourn meeting: Moved DM/Grbelja, Second C/Dorfman. All in Favor.

Time Out: 7:14 p.m.

Audio of the meeting is available in the Municipal Clerks Office. April 1, 2020 Township Committee Budget Workshop meeting minutes approved at a Township Committee meeting held on April 15, 2020.

Kathleen Hart, RMC
Municipal Clerk

ATTACHMENT A

Millstone Township

“Millstone Budget Workshop”

Millstone Budget Workshop Final Report

Service for: Millstone Township

Prepared by: Holman Frenia Allison, P.C.

Lead Consultant:

Matthew Holman, CPA, PSA

Partner

Holman Frenia Allison, P.C.

mholman@hfacpas.com

<u>Revenues</u>	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>Percentage</u>
Surplus Anticipated	\$ 750,000.00	\$ 600,000.00	\$ 150,000.00	25.00%
Licenses - Alcoholic Beverages	10,000.00	10,125.00	(125.00)	-1.23%
Fees & Permits	34,000.00	37,200.00	(3,200.00)	-8.60%
Fines & Costs - Municipal Court	53,000.00	54,000.00	(1,000.00)	-1.85%
Interest & Costs on Taxes	95,000.00	74,900.00	20,100.00	26.84%
Interest on Investments & Deposits	400,000.00	410,000.00	(10,000.00)	-2.44%
Reserve to Pay Debt Service	176,382.63	-	176,382.63	100.00%
Cable Franchise Fee	98,680.00	102,077.00	(3,397.00)	-3.33%
Capital Surplus	175,000.00	280,000.00	(105,000.00)	-37.50%
Telecommunications Tower Lease	41,000.00	41,539.48	(539.48)	-1.30%
Verizon Franchise Fees	53,000.00	51,744.77	1,255.23	2.43%
Energy Receipts Tax	821,546.00	821,546.00	-	0.00%
Garden State Trust	20,207.00	20,207.00	-	0.00%
Uniform Construction Code Fees	450,000.00	369,000.00	81,000.00	21.95%
Borough of Roosevelt - Court Fines & Costs	6,000.00	6,000.00	-	0.00%
Grants:				
Recycling Tonnage Grant	-	7,934.37	(7,934.37)	-100.00%
Clean Communities Program	-	41,566.83	(41,566.83)	-100.00%
Alcohol Education & Rehab. Grant	-	80.37	(80.37)	-100.00%
Municipal Alliance on Alcoholism & Drug Abuse	-	20,000.00	(20,000.00)	-100.00%
Community Development Block Grant	-	-	-	0.00%
Receipts from Delinquent Taxes	370,000.00	373,880.00	(3,880.00)	-1.04%
Amount to be Raised by Taxation	3,329,539.65	3,132,327.98	197,211.67	6.30%
Total Revenues	6,883,355.28	6,454,128.80	429,226.48	6.65%

<u>Appropriations</u>	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>Percentage</u>
General Administration:				
Salaries & Wages	115,000.00	120,300.00	(5,300.00)	-4.41%
Other Expenses	82,000.00	90,900.00	(8,900.00)	-9.79%
Mayor & Township Committee:				
Salaries & Wages	36,000.00	35,800.00	200.00	0.56%
Other Expenses	700.00	700.00	-	0.00%
Office of Municipal Clerk:				
Salaries & Wages	85,000.00	102,950.00	(17,950.00)	-17.44%
Other Expenses	10,300.00	9,700.00	600.00	6.19%
Financial Administration:				
Salaries & Wages	130,000.00	129,500.00	500.00	0.39%
Other Expenses	95,000.00	26,803.00	68,197.00	254.44%
Auditing Services:				
Other Expenses	30,000.00	30,000.00	-	0.00%
Revenue Administration (Tax Collection):				
Salaries & Wages	65,500.00	61,900.00	3,600.00	5.82%
Other Expenses	7,205.00	9,575.00	(2,370.00)	-24.75%
Division of Assessments:				
Salaries & Wages	96,000.00	92,800.00	3,200.00	3.45%
Other Expenses	7,125.00	7,025.00	100.00	1.42%
Legal Services (Legal Department):				
Other Expenses	110,000.00	143,500.00	(33,500.00)	-23.34%
Engineering Services:				
Other Expenses	25,000.00	33,000.00	(8,000.00)	-24.24%
Historic Preservation Committee:				
Other Expenses	5,450.00	1,075.00	4,375.00	406.98%
Veterans Memorial Committee:				
Other Expenses	1,450.00	1,450.00	-	0.00%
Open Space Farmland Preservation:				
Salaries & Wages	65,000.00	62,000.00	3,000.00	4.84%
Other Expenses	6,500.00	3,500.00	3,000.00	85.71%
Planning Board:				

Salaries & Wages	26,200.00	25,000.00	1,200.00	4.80%
Other Expenses	27,800.00	24,775.00	3,025.00	12.21%
Zoning Board of Adjustment:				
Salaries & Wages	26,200.00	25,000.00	1,200.00	4.80%
Other Expenses	9,500.00	7,100.00	2,400.00	33.80%
Affordable Housing (COAH Admin.)	5,000.00	5,000.00	-	0.00%
Insurance:				
General Liability	116,500.00	146,300.00	(29,800.00)	-20.37%
Worker's Compensation	84,222.00	52,719.00	31,503.00	59.76%
Group Insurance for Employees and Retirees	634,000.00	650,000.00	(16,000.00)	-2.46%
Employee Group Insurance Waiver	12,000.00	10,250.00	1,750.00	17.07%
Unemployment Insurance	9,000.00	9,000.00	-	0.00%
Agricultural:				
Other Expenses	5,360.00	3,235.00	2,125.00	65.69%
Emergency Management Services:				
Other Expenses	2,500.00	3,900.00	(1,400.00)	-35.90%
Public Defender:				
Other Expenses	6,500.00	5,500.00	1,000.00	18.18%
First Aid Organization:				
Contribution	28,500.00	70,000.00	(41,500.00)	-59.29%
Education Functions (Including Library):				
Contribution	250.00	250.00	-	0.00%
Municipal Prosecutor:				
Other Expenses	23,000.00	23,000.00	-	0.00%
Road Repairs & Maintenance:				
Salaries & Wages	537,000.00	467,864.78	69,135.22	14.78%
Other Expenses	143,000.00	114,146.32	28,853.68	25.28%
Sanitation:				
Salaries & Wages	44,000.00	33,500.00	10,500.00	31.34%
Other Expenses	265,000.00	143,450.00	121,550.00	84.73%
Shade Tree Commission:				
Other Expenses	6,300.00	1,500.00	4,800.00	320.00%
Buildings & Grounds:				

Salaries & Wages	33,200.00	29,200.00	4,000.00	13.70%
Other Expenses	70,500.00	78,395.00	(7,895.00)	-10.07%
Vehicle Maintenance:				
Other Expenses	74,000.00	79,000.00	(5,000.00)	-6.33%
Environmental Commission:				
Salaries & Wages	2,400.00	1,900.00	500.00	26.32%
Other Expenses	2,500.00	1,000.00	1,500.00	150.00%
Senior Transportation:				
Other Expenses	11,500.00	11,450.00	50.00	0.44%
Recreation:				
Salaries & Wages	44,000.00	44,000.00	-	0.00%
Other Expenses	1,000.00	1,375.00	(375.00)	-27.27%
Maintenance of Parks:				
Other Expenses	50,000.00	19,893.00	30,107.00	151.34%
Municipal Court:				
Salaries & Wages	97,000.00	95,500.00	1,500.00	1.57%
Other Expenses	24,000.00	17,850.00	6,150.00	34.45%
Utilities:				
Electricity	60,000.00	58,400.00	1,600.00	2.74%
Street Lighting	96,000.00	90,000.00	6,000.00	6.67%
Telephone	33,000.00	33,000.00	-	0.00%
Gas (Natural)	25,000.00	26,500.00	(1,500.00)	-5.66%
Gasoline	30,000.00	35,000.00	(5,000.00)	-14.29%
Landfill/Solid Waste Disposal Costs:				
Other Expenses	20,000.00	17,075.00	2,925.00	17.13%
Construction Official:				
Salaries & Wages	275,000.00	207,250.00	67,750.00	32.69%
Other Expenses	181,500.00	180,000.00	1,500.00	0.83%
Other Code Enforcement Function:				
Salaries & Wages	39,500.00	39,000.00	500.00	1.28%
Other Expenses	4,520.00	415.00	4,105.00	989.16%
Public Employees' Retirement System	159,639.00	167,615.00	(7,976.00)	-4.76%
Social Security System (O.A.S.I)	115,000.00	113,500.00	1,500.00	1.32%

Defined Contribution Retirement Program	9,000.00	7,425.00	1,575.00	21.21%
County of Monmouth - 911 Service	25,500.00	25,038.35	461.65	1.84%
Length of Service Awards Program (LOSAP)	100.00	100.00	-	0.00%
Declared SOE Costs: Snow Removal S&R S/W	-	17,985.22	(17,985.22)	-100.00%
Declared SOE Costs: Snow Removal S&R O/E	-	19,209.12	(19,209.12)	-100.00%
Declared SOE Costs: Snow Removal Gasoline O/E	-	2,144.56	(2,144.56)	-100.00%
Declared SOE Costs: Vehicle Maintenance O/E	-	-	-	0.00%
Animal Control Services:				
Other Expenses	24,500.00	24,062.00	438.00	1.82%
Interlocal Municipal Court (Roosevelt):				
Salaries & Wages	5,200.00	5,200.00	-	0.00%
Other Expenses	800.00	800.00	-	0.00%
Grants:				
Supplemental Fire Services Program		3,956.00	(3,956.00)	-100.00%
Recycling Tonnage Grant	-	7,934.37	(7,934.37)	-100.00%
Clean Communities Program	-	41,566.83	(41,566.83)	-100.00%
Alcohol Education & Rehab. Grant	-	80.37	(80.37)	-100.00%
Municipal Alliance on Alcoholism & Drug Abuse	-	20,000.00	(20,000.00)	-100.00%
Municipal Alliance on Alcoholism & Drug Abuse - Loc	5,000.00	5,000.00	-	0.00%
Community Development Block Grant	-	-	-	0.00%
Local Funds - Matching	-	-	-	0.00%
Capital Improvement Fund	160,000.00	60,500.00	99,500.00	164.46%
Emergency IT/Communications Capital Items	50,000.00	-	50,000.00	1000.00%
Payment of Bond Principal	695,000.00	670,000.00	25,000.00	3.73%
Payment of Bond Anticipation Notes and Capital No	-	208,347.67	(208,347.67)	-100.00%
Interest on Bonds	298,600.00	325,900.00	(27,300.00)	-8.38%
Interest on Notes	250,334.28	152,593.21	97,741.07	64.05%
Emergency Authorizations	200,000.00	-	200,000.00	100.00%
Reserve for Uncollected Taxes	725,000.00	725,000.00	-	0.00%
Total Appropriations	6,883,355.28	6,454,128.80	429,226.48	6.65%
Proof	-	-	-	-

2019 vs. 2020 EMS Services Cost Analysis

Overview:

With consideration made to have the Fire Department take ownership of EMS services within the town of Millstone, a cost analysis has been prepared between the year's of 2019 and 2020 to ascertain the fiscal sensibility of the transition. The Key Financials and Financial Model below present the findings.

Key Financials & Takeaways



1. Based off a \$400,000 assessed home value

Financial Model

Millstone Financial Cost for EMS Services		
Item ID	Item	Annual Amount
1	2019 Contribution to Millstone Rescue EMS Squad	28,500
2	2020 Additional Contribution to Fire Department EMS Rescue Squad	200,000
3	Ambulance Down Payment	10,000
4	Other Capital Related Items	50,000
5	Total Cost	288,500

Millstone Tax Levy - Total		
Item ID	Item	Annual Amount
6	2020 Municipal Tax Levy	3,329,540
7	2019 Municipal Tax Levy	3,132,328
8	Total Municipal Tax Levy Increase - 2020	197,212
2-4	2020 Fire Department EMS Portion of Municipal Tax Increase	260,000
9	Tax Levy Increase Attributable to Other Sources	-62,788
10	Tax Levy Increase Attributable to Fire Department EMS Services (%)	131.84%

Millstone Tax Levy - Per Home Basis (Based off a 400K Assessed Home Value)		
Item ID	Item	Annual Amount
11a	2020 Tax per Household	9,538
11b	2019 Tax per Household	9,360
11c	Total Tax Increase per Household - 2020	178
12a	2020 Municipal Portion of Taxes per Household	707
12b	2019 Municipal Portion of Taxes per Household	668
12c	Total Municipal Tax Levy Increase Attributable to Fire Department EMS Services (\$)	39
12d	Total Municipal Tax Levy Increase Attributable to Fire Department EMS Services (%)	21.91%

 Notes & Assumptions:

1	Millstone Township has historically contributed \$70,000 per year to the volunteer EMS squadron within the town. It will contribute an estimated \$28,500 in 2020.
2	Millstone Township will contribute an additional \$200,000 to the Fire Department in support of the Fire Department's ownership of EMS services.
3	It is assumed that one additional ambulance will be needed in order for the Fire Department to successfully execute EMS services. With this, Millstone will utilize \$10,000 of its budget for the down payment for the purchase of this vehicle.
4	It is assumed that an additional \$50,000 in capital expenditures will be needed to fund Fire Department EMS operations in 2020.
5	The total estimated cost related to the Fire Department's ownership of EMS services (inclusive of the \$28,500 contribution provided to the Millstone EMS Volunteer Rescue squad) is \$288,500. The total estimated costs related to the Fire Department's ownership of EMS services (derived at by subtracting out the \$28,500 contribution provided to the Millstone EMS squad in 2019) is \$260,000 (see Item ID 2-4 in the financial model above).
6	The total municipal tax levy in 2020 is estimated to be \$3,329,540. This figure includes the tax increase related to the \$260,000 increase in costs attributable to the Fire Department's ownership of EMS services
7	The total municipal tax levy in 2019 was \$3,132,328
8	The total municipal tax levy increase from 2019 to 2020 is estimated to be \$197,212 (\$3,329,540 - \$3,132,328)
2-4	The total costs attributable to the Fire Department's ownership of EMS services is \$260,000 (\$200,000 contribution + \$10,000 ambulance-related costs + \$50,000 other capital related costs)
9	The Total Tax Levy Increase Attributable to sources other than the Fire Department EMS Services is (\$62,788)... (\$197,212 - \$260,000)
10	The percentage of the tax levy increase attributable to the Fire Department's ownership of EMS services is 131.84% (\$260,000 / \$197,212)
11a-11c	Based off a \$400,000 assessed home value, the total tax attributable to a household in 2020 is estimated to be \$9,538 (11a). In 2019, the total tax per household was \$9,360 (11b). As a result, the total tax per household is estimated to increase by \$178 (11c) from 2019 to 2020.
12a-12d	Based off a \$400,000 assessed home value, the total municipal portion of tax attributable to a household in 2020 is estimated to be \$707 (12a). In 2019, the total municipal portion of tax per household was \$668 (12b). As a result, the total municipal portion of tax per household is estimated to increase by \$39 (12c) from 2019 to 2020. With this, of the total tax per household increase experienced in 2020 of \$178 (11c), 21.91% (12d) is attributable to the Fire Department's ownership of EMS services (\$39 / \$178).

LEVY CHANGE PER VARIOUS ASSESSED VALUES

Property Assessment	Estimated 2020		Actual 2019		Total Tax Change	Local Tax Change
	Total Tax	Local Tax	Total Tax	Local Tax		
100,000.00	2,384.38	176.83	2,340.00	167.00	44.38	9.83
125,000.00	2,980.48	221.04	2,925.00	208.75	55.48	12.29
150,000.00	3,576.58	265.25	3,510.00	250.50	66.58	14.75
175,000.00	4,172.67	309.46	4,095.00	292.25	77.67	17.21
200,000.00	4,768.77	353.67	4,680.00	334.00	88.77	19.67
225,000.00	5,364.87	397.88	5,265.00	375.75	99.87	22.13
250,000.00	5,960.96	442.08	5,850.00	417.50	110.96	24.58
275,000.00	6,557.06	486.29	6,435.00	459.25	122.06	27.04
300,000.00	7,153.15	530.50	7,020.00	501.00	133.15	29.50
325,000.00	7,749.25	574.71	7,605.00	542.75	144.25	31.96
350,000.00	8,345.35	618.92	8,190.00	584.50	155.35	34.42
375,000.00	8,941.44	663.13	8,775.00	626.25	166.44	36.88
400,000.00	9,537.54	707.33	9,360.00	668.00	177.54	39.33
425,000.00	10,133.64	751.54	9,945.00	709.75	188.64	41.79
450,000.00	10,729.73	795.75	10,530.00	751.50	199.73	44.25
475,000.00	11,325.83	839.96	11,115.00	793.25	210.83	46.71
500,000.00	11,921.92	884.17	11,700.00	835.00	221.92	49.17
600,000.00	14,306.31	1,061.00	14,040.00	1,002.00	266.31	59.00
750,000.00	17,882.89	1,326.25	17,550.00	1,252.50	332.89	73.75
1,000,000.00	23,843.85	1,768.34	23,400.00	1,670.00	443.85	98.34
1,500,000.00	35,765.77	2,652.50	35,100.00	2,505.00	665.77	147.50

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	3,329,539.65	3,132,327.98	197,211.67	6.30%
Local Tax Rate	0.1768	0.1670	0.0098	5.89%
Assessed Valuation	1,882,865,731	1,875,523,218	7,342,513	0.39%

STATUS OF "CAPS"				
	SPENDING CAP		2% LEVY CAP	
	CAP @ 0.5%	CAP COLA		
			3,453,353.91 MAX	
			3,329,539.65 ACTUAL	
			(123,814.26) + OR ()	
CAP Base from Prior Year	4,138,711.60	4,138,711.60		
Rate Applied	0.50%	3.50%		
Allowable CAP	4,159,405.16	4,283,566.51		
Additions:				
See Sheet 3b	163,198.61	163,198.61		
Other				
Total CAP Allowable	4,322,603.77	4,446,765.12		
Budget Expenditures Sheet 19	4,443,321.00	4,443,321.00		
Remaining or (Excess)	(120,717.23)	3,444.12		
			Must be zero or () to Introduce Budget	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.54%	98.97%	-0.43%
Used for Reserve for Taxes	98.39%	98.35%	0.04%
Remaining	0.15%	0.62%	-0.47%

SUMMARY OF TAX RATES

	Estimated 2020		Actual 2019		Change	%
	Levy Amount	Rate	Levy Amount	Rate		
COUNTY:						
County Tax (General)	4,724,132.98	0.251	4,631,502.92	0.247	0.004	1.58%
County Library	337,941.40	0.018	331,315.10	0.018	(0.000)	-0.29%
County Health	95,137.54	0.005	93,272.10	0.005	0.000	1.06%
County Open Space	545,173.49	0.029	534,483.81	0.028	0.001	3.41%
Total All County Levies	5,702,385.41	0.303	5,590,573.93	0.298	0.005	1.63%
SCHOOLS:						
Local School	32,855,926.86	1.745	32,211,693.00	1.717	0.028	1.63%
Regional School	-	-	-	-	-	#DIV/0!
Regional High School	-	-	-	-	-	#DIV/0!
Additional Local School School Debt Service	-	-	-	-	-	#DIV/0!
SPECIAL DISTRICTS:						
Special District Tax	1,877,193.62	0.100	1,840,385.90	0.098	0.002	1.73%
LOCAL PURPOSE TAX						
Municipal Library	-	-	-	-	-	#DIV/0!
Municipal Open Space	1,129,719.44	0.060	1,126,302.73	0.060	0.000	1.24E-09
TOTAL ALL LEVIES	44,894,764.98	2.384	43,901,283.54	2.340	0.044	1.90%
NET VALUATION TAXABLE	1,882,865,731		1,875,523,218			