



How much did the average homeowner pay in property taxes for the Police Department in 2011?



2011 Numbers

**\$1.60 a day or \$48.75 a month
or \$585.00 for the year.**



2011 Numbers

- The average home assessed at \$300,000 paid \$4350.00 in property taxes.
- The average tax rate was \$1.45 per \$100.00 of assessed value. *(Note: Twp. Rate was .36, Twp. has 3 different Fire Districts)*
- .20 cents of the 1.45 is needed to cover police operations.

| 2011 Cost Analysis of the Middle Township Police Department | |
|---|------------------------|
| Salary and Wages | |
| Police | \$ 4,308,919.00 |
| Dispatch | \$ 443,400.00 |
| Records | \$ 153,363.00 |
| Municipal Social Security/Unemployment Contribution | \$ 407,396.00 |
| Terminal Leave Liability | \$ 122,000.00 |
| Total | \$ 5,435,078.00 |
| Operating Expenses | |
| Police O/E | \$ 133,300 |
| Dispatch O/E | \$ 7,000 |
| Purchase of Patrol Cars | \$ 50,000 |
| Parts for Patrol Cars | \$ 42,000 |
| Labor for Maintenance for Patrol Cars | \$ 100,000 |
| Service Contracts | \$ 82,000 |
| Gasoline | \$ 140,960 |
| Telephone | \$ 70,000 |
| Electricity | \$ 35,400 |
| Natural Gas | \$ 10,000 |
| Total | \$ 670,660 |
| Municipal Pension Contribution | |
| Police and Fire Pension System | \$ 1,065,901 |
| Public Employees Pension System | \$ 33,000 |
| Total | \$ 1,098,901 |
| Health Care/Dental/Prescription Insurance | |
| Active Employees and Retirees | \$ 1,402,045 |
| Minus Employee Contribution | \$ (60,000) |
| Total | \$ 1,342,045 |
| Insurance Costs(48% of Premiums, based on 5 yr review of claims) | |
| Liability, Workers Comp Insurance | \$ 286,340 |
| Total | \$ 278,300 |
| Total Cost for Middle Twp. Police Department | \$ 8,994,024 |

2011 Miscellaneous Twp. Revenues(42% of total to Twp) Note: Police was 42% of Twp. Budget

| | |
|--|---------------------|
| Energy Receipts Tax | \$ 1,498,140 |
| Licenses, Motel Tax, Investments, Trailer Tax, Municipal Court | \$ 339,589 |
| Receipt for Delinquent Taxes | \$ 426,300 |
| Surplus | \$ 420,000 |
| Total | \$ 3,255,841 |
| Note: A number of revenues were excluded that were allocated for specific functions such as Ambulance and Constructions Fees. | |
| Revenue Specific Sources | |
| Motel Tax | \$ 37,000 |
| Alarm Fees | \$ 40,000 |
| Over the limit/Under Arrest | \$ 4,075 |
| Click and Ticket It | \$ 3,450 |
| DRE Grant Money | \$ 1,100 |
| Cops in Shops | \$ 1,200 |
| Total | \$ 86,825 |

| 2011 Property Taxpayer portion for Police Services | |
|---|--|
| Cost of MTPD to the Property taxpayer | \$ 6,163,170.00 |
| Value of a Penny | \$ 315,978 |
| How many cents to cover the cost | \$ 0.20 |
| Average Total Tax Rate in Middle Township | \$ 1.45 |
| Average Assessed home of 300,000 total property tax bill | \$ \$4350.00 a year or \$362.00 a month or \$11.91 a day |
| Middle Township Police Department Cost | \$ \$ 585.00 a year or \$48.75 a month or \$1.60 a day |

Reviewed by Township Auditor.

The increase in the cost to the taxpayer from 2010 was driven by the ratable drop (value of penny less), the decrease one time revenues in 2011 such as land sale money and surplus. In 2011 there was no land sale money (887,000 used in 2010) only 1 million used in surplus as opposed to 2.4 in 2010.



Why is the Police Department the largest part of the Budget?

- Every other Municipal Department has labor costs of 8 hours a day, 5 days a week.
- The Police Department labor costs are 24 hours a day, 7 days a week, 365 days a year.
- A Police Department is a labor intensive operation and that is the main driver of it's cost. *(Note: MTPD patrolled 72 square miles including the county seat while protecting a year a round population of approximately 19K, a summer population of over 60K. In 2011 officers responded to 40,545 Calls, 895 motor vehicle accidents, and arrested 1421 subjects)*



Conclusion

This Analysis serves two important purposes:

1. It is important that taxpayers know where their tax dollars are going and for what services.

2. These numbers illustrate the need for proper planning between the Township, Command Personnel and the PBA to navigate the new 2% Cap.