



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1914\_fbi\_2016.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

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

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Zitone	12/31/2017	mayor@montaguenj.org

### Chief Administrative Officer

George		Zitone		mayor@montaguenj.org
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### Chief Financial Officer

Sharon	M.	Yarosz		<a href="mailto:syarosz@montaguenj.org">syarosz@montaguenj.org</a>
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### Municipal Clerk

Eileen		DeFabiis		edefabiis@montaguenj.org
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### Registered Municipal Accountant

Heidi		Wohlleb		hwohlleb@nisivoccia.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Zitone	12/31/2017	mayor@montaguenj.org
Gene		Crawford	12/31/2018	committee@montaguenj.org
Glenn		Barbagallo	12/31/2017	committee@montaguenj.org
Paul		Brislin	12/31/2018	committee@montaguenj.org
Richard		Innella	12/31/2016	committee@montaguenj.org


## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.388	\$1,394,274.37	15.58%	\$600.33	Municipal Purpose Tax	ACTUAL	\$1,432,144.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.614	\$5,791,930.00	64.70%	\$2,497.23	Local School District	ESTIMATED	\$5,907,769.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.456	\$1,634,347.78	18.26%	\$705.54	County Purposes	ESTIMATED	\$1,800,928.00
County Library	0.025	\$88,329.56	0.99%	\$38.68	County Library		
County Board of Health	0.010	\$34,702.13	0.39%	\$15.47	County Board of Health		
County Open Space	0.003	\$7,901.02	0.09%	\$4.64	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.496</b>	<b>\$8,951,484.86</b>	<b>100.00%</b>	<b>\$3,861.89</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$9,140,841.00</b>
Total Taxable Valuation as of October 1, 2015 <span style="float: right;"><u>\$357,216,400.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>962,648.75</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$154,723.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>1,944,792.75</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$7,708,697.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$8,690,841.00</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$450,000.00</u></span>		
0.388	0.401	3.35%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$9,140,841.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>95.08%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,394,274.37	\$1,432,144.00	2.72%	\$37,869.63		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2015 <span style="float: right;"><u>8,586,002.92</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <span style="float: right;"><u>8,953,431.33</u></span>		
\$600.33	\$620.44	3.35%	\$20.11		% of Taxes Collected, CY 2015 <span style="float: right;"><u>95.90%</u></span>		
					Delinquent Taxes - December 31, 2015 <span style="float: right;"><u>\$250,579.99</u></span>		

**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-3.45%	(\$10,000.00)	\$290,000.00	\$280,000.00	\$280,000.00							
08	Local Revenue	-15.77%	(\$11,230.55)	\$71,230.55	\$60,000.00	\$60,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$376,891.00	\$376,891.00	\$376,891.00							
08	Uniform Construction Code Fees	-22.01%	(\$5,643.00)	\$25,643.00	\$20,000.00	\$20,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	12.82%	\$1,790.74	\$13,967.01	\$15,757.75	\$15,757.75							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-18.15%	(\$2,217.00)	\$12,217.00	\$10,000.00	\$10,000.00							
15	Receipts from Delinquent Taxes	-16.99%	(\$40,926.67)	\$240,926.67	\$200,000.00	\$200,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.13%	(\$46,313.01)	\$1,478,457.01	\$1,432,144.00	\$1,432,144.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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>-4.56%</b>	<b>(\$114,539.49)</b>	<b>\$2,509,332.24</b>	<b>\$2,394,792.75</b>	<b>\$2,394,792.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	2.00	10.00	9.80%	\$32,614.72	\$332,735.28	\$365,350.00	\$365,350.00									
21		1.00	-39.26%	(\$6,850.29)	\$17,450.29	\$10,600.00	\$10,600.00									
22		2.00	4.72%	\$3,450.00	\$73,050.00	\$76,500.00	\$76,500.00									
23			6.75%	\$9,700.00	\$143,800.00	\$153,500.00	\$153,500.00									
25		4.00	4.54%	\$9,520.00	\$209,780.00	\$219,300.00	\$219,300.00									
26	4.00	4.00	5.68%	\$26,290.74	\$462,767.01	\$489,057.75	\$473,300.00	\$15,757.75								
27			0.82%	\$100.00	\$12,200.00	\$12,300.00	\$12,300.00									
28			10.26%	\$2,000.00	\$19,500.00	\$21,500.00	\$21,500.00									
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30			-16.00%	(\$13,200.00)	\$82,500.00	\$69,300.00	\$69,300.00									
31			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35			#DIV/0!	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00									
36			-2.72%	(\$2,303.00)	\$84,584.00	\$82,281.00	\$82,281.00									
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			0.00%	\$0.00	\$63,000.00	\$63,000.00	\$63,000.00									
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
44			-18.96%	(\$58,500.00)	\$308,500.00	\$250,000.00	\$250,000.00									
45			43.50%	\$24,038.20	\$55,261.80	\$79,300.00	\$79,300.00									
46			0.00%	\$0.00	\$47,804.00	\$47,804.00	\$47,804.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			0.00%	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	6.00	21.00	1.35%	\$31,860.37	\$2,362,932.38	\$2,394,792.75	\$2,379,035.00	\$15,757.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	795	\$16,168,900.00	4.52%	15A Public Schools	2	\$3,486,000.00	4.26%	
2 Residential	1,700	\$262,316,400.00	73.40%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	252	\$15,808,300.00	4.42%	15C Public Property	236	\$69,909,000.00	85.49%	
4A Commercial	65	\$34,950,200.00	9.78%	15D Church and Charities	7	\$3,991,000.00	4.88%	
4B Industrial	6	\$27,686,800.00	7.75%	15E Cemeteries & Graveyards	2	\$8,600.00	0.01%	
4C Apartments	1	\$448,000.00	0.13%	15F Other Exempt	20	\$4,384,100.00	5.36%	
5A/5B Railroad	0		0.00%					
6A/6B Business Personal Property	0		0.00%					
<b>Total</b>	<b>2,819</b>	<b>\$357,378,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>267</b>	<b>\$81,778,700.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			22.88%
Equalized Valuation, Taxable Properties				\$357,378,600.00				
Total # of property tax appeals filed in 2015		County Tax Board	38.00					
		State Tax Court	1.00					
Number of 2015 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 2015			\$17,477.00					

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
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)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00		\$14,400.00				\$159.00
Supervisory Staff (Department Heads & Managers)				\$128,446.00		\$16,004.00	\$18,854.00	\$14,129.00
Police Officers (Including Superior Officers)								
Fire Fighters (Including Superior Officers)								
All Other Union Employees not listed above								
All Other Non-Union Employees not listed above				\$338,154.00	\$25,000.00	\$23,277.00	\$57,146.00	\$46,712.00
<b>Totals</b>	0.00	5.00	0.00	\$481,000.00	\$25,000.00	\$39,281.00	\$76,000.00	\$61,000.00

Is the Local Government required to comply with NJSA 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**

	<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>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5.00	\$10,839.12	\$54,195.60	5.00	\$10,687.74	\$53,438.70
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1.00	\$31,343.40	\$31,343.40	1.00	\$29,097.48	\$29,097.48
Employee Cost Sharing Contribution (enter as negative - )			(\$27,539.00)			(\$29,365.10)
<b>Subtotal</b>	<b>6.00</b>		<b>\$58,000.00</b>	<b>6.00</b>		<b>\$53,171.08</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$6,011.40	\$6,011.40	1	\$5,805.00	\$5,805.00
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 - )			(\$6,011.40)			(\$5,805.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$0.00</b>	<b>1.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$9,000.00	\$18,000.00	2	\$8,414.46	\$16,828.92
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 - )						
<b>Subtotal</b>	<b>2.00</b>		<b>\$18,000.00</b>	<b>2.00</b>		<b>\$16,828.92</b>
<b>GRAND TOTAL</b>	<b>9.00</b>		<b>\$76,000.00</b>	<b>9.00</b>		<b>\$70,000.00</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>
<b>YES</b>

**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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
All Employees	38.00	\$7,368.00			Emp Policy
<b>Totals</b>	38.00	\$7,368.00			
<b>Total Funds Reserved as of end of 2015</b>		\$18,844.44			
<b>Total Funds Appropriated in 2016</b>		\$0.00			

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

	Gross Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$79,000.00	\$79,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized			\$0.00				
Notes Outstanding	\$452,520.00		\$452,520.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$531,520.00</b>	<b>\$79,000.00</b>	<b>\$452,520.00</b>	<b>\$79,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	3,847						
Per Capita Gross Debt	\$138.16						
Per Capita Net Debt	\$117.63						
3 Yr. Average Property Valuation		\$334,671,188.67					
Net Debt as % of 3 Year Avg Property Valuation		0.14%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$75,000.00			
Bond Anticipation Notes - Interest				\$4,300.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				<b>\$79,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal				\$75,000.00	\$0.00	\$0.00	\$0.00
Total Interest				\$4,300.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				3.31%			
<b>Description</b>	<b>Debt Not Listed Above</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>	<b>Fitch</b>				
Rating							
Year of Last Rating							
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>					

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

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Sandyston Township	Construction Department		1/1/2016	12/31/2016	\$31,200.00
Receiving	Frankford Township	Municipal Court		7/1/2007	Open	\$63,000.00



**USER FRIENDLY BUDGET SECTION - Notes**

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