



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1914_fbi_2017.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
Gene		Crawford	12/31/2018	mayor@montaguenj.org

Chief Administrative Officer

Gene		Crawford		mayor@montaguenj.org
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Chief Financial Officer

Sharon	M	Yarosz		syarosz@montaguenj.org
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Municipal Clerk

Eileen		DeFabiis		clerk@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
Glenn		Barbagallo	12/31/2017	committee@montaguenj.org
Paul		Brislin	12/31/2018	committee@montaguenj.org
Richard		Innella	12/31/2019	committee@montaguenj.org
George		Zitone	12/31/2017	committee@montaguenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.400	\$1,432,144.00	15.44%	\$618.89	Municipal Purpose Tax	ACTUAL	\$1,450,137.00
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	1.651	\$5,900,733.00	63.63%	\$2,554.48	Local School District	ESTIMATED	\$6,018,748.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.497	\$1,772,424.94	19.11%	\$768.97	County Purposes	ESTIMATED	\$1,979,842.00
County Library	0.032	\$111,691.53	1.20%	\$49.51	County Library		
County Board of Health	0.014	\$48,031.04	0.52%	\$21.66	County Board of Health		
County Open Space	0.002	\$8,248.30	0.09%	\$3.09	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.596	\$9,273,272.81	100.00%	\$4,016.61	Total ESTIMATED amount to be raised by taxes		\$9,448,727.00
Total Taxable Valuation as of October 1, 2016 <u>\$357,215,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,083,957.80</u>		
Current Year Average Residential Assessment <u>\$154,723.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,089,094.80</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$7,998,590.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,003,727.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$444,140.76</u>		
	0.400	0.408	2.00%		Total Amount to be Raised by Taxes <u>\$9,447,867.76</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used <u>95.30%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$1,432,144.00	\$1,450,137.00	1.26%	\$17,993.00	Total Tax Revenue, Collections CY 2016 <u>8,915,273.43</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2016 <u>9,276,321.92</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016 <u>96.11%</u>		
	\$618.89	\$631.27	2.00%	\$12.38	Delinquent Taxes - December 31, 2016 <u>\$227,287.63</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	41.07%	\$115,000.00	\$280,000.00	\$395,000.00	\$395,000.00							
08	Local Revenue	-20.39%	(\$15,519.35)	\$76,119.35	\$60,600.00	\$60,600.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$376,891.00	\$376,891.00	\$376,891.00							
08	Uniform Construction Code Fees	-33.63%	(\$11,402.06)	\$33,902.06	\$22,500.00	\$22,500.00							
	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	20.36%	\$3,209.05	\$15,757.75	\$18,966.80	\$18,966.80							
08	Other Special Items	-9.71%	(\$1,075.75)	\$11,075.75	\$10,000.00	\$10,000.00							
15	Receipts from Delinquent Taxes	-20.13%	(\$50,406.31)	\$250,406.31	\$200,000.00	\$200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.82%	(\$73,381.44)	\$1,523,518.44	\$1,450,137.00	\$1,450,137.00							
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								
	Total	-1.31%	(\$33,575.86)	\$2,567,670.66	\$2,534,094.80	\$2,534,094.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	General Government	1.75	11.00	-3.85%	(\$13,968.00)	\$362,368.00	\$348,400.00	\$348,400.00								
21	Land-Use Administration		0.50	-4.58%	(\$384.00)	\$8,384.00	\$8,000.00	\$8,000.00								
22	Uniform Construction Code		1.00	1.57%	\$1,200.00	\$76,500.00	\$77,700.00	\$77,700.00								
23	Insurance			8.14%	\$12,500.00	\$153,500.00	\$166,000.00	\$166,000.00								
25	Public Safety		3.50	-5.17%	(\$11,340.00)	\$219,300.00	\$207,960.00	\$207,960.00								
26	Public Works	4.00	4.00	6.24%	\$29,565.80	\$473,901.00	\$503,466.80	\$484,500.00	\$18,966.80							
27	Health and Human Services	0.25		0.81%	\$100.00	\$12,300.00	\$12,400.00	\$12,400.00								
28	Parks and Recreation			0.93%	\$200.00	\$21,500.00	\$21,700.00	\$21,700.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-34.42%	(\$30,854.75)	\$89,654.75	\$58,800.00	\$58,800.00								
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			4.35%	\$3,583.00	\$82,281.00	\$85,864.00	\$85,864.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			1.59%	\$1,000.00	\$63,000.00	\$64,000.00	\$64,000.00								
44	Capital			54.68%	\$136,700.00	\$250,000.00	\$386,700.00	\$386,700.00								
45	Debt			37.45%	\$29,700.00	\$79,300.00	\$109,000.00	\$109,000.00								
46	Deferred Charges			-28.66%	(\$13,700.00)	\$47,804.00	\$34,104.00	\$34,104.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.11%	(\$5,000.00)	\$450,000.00	\$445,000.00	\$445,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	6.00	20.00	5.82%	\$139,302.05	\$2,394,792.75	\$2,534,094.80	\$2,515,128.00	\$18,966.80	\$0.00	\$0.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	799	\$15,491,100.00	4.36%	15A Public Schools	2	\$3,486,000.00	4.23%
2 Residential	1,696	\$261,925,700.00	73.64%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	251	\$15,233,900.00	4.28%	15C Public Property	221	\$69,698,700.00	84.65%
4A Commercial	65	\$34,950,200.00	9.83%	15D Church and Charities	7	\$3,991,000.00	4.85%
4B Industrial	6	\$27,626,800.00	7.77%	15E Cemeteries & Graveyards	2	\$8,600.00	0.01%
4C Apartments	1	\$448,000.00	0.13%	15F Other Exempt	24	\$5,157,000.00	6.26%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	2,819	\$355,675,700.00	100.00%	Total	256	\$82,341,300.00	100.00%
Average Ratio (%), Assessed to True Value				96.99%			
Equalized Valuation, Taxable Properties				\$366,713,784.93			
Total # of property tax appeals filed in 2016				County Tax Board	8.00		
				State Tax Court	0.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties	23.15%		

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 2016 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				
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	16,161.00	\$14,053.00				\$2,108.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	227,869.19	\$169,374.00		\$21,866.19	\$11,223.00	\$25,406.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	12.00	415,224.29	\$263,240.00	\$15,000.00	\$33,984.29	\$61,264.00	\$41,736.00
Totals	6.00	20.00	659,254.48	\$446,667.00	\$15,000.00	\$55,850.48	\$72,487.00	\$69,250.00

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	4.00	\$10,863.57	\$43,454.28	5.00	\$10,839.12	\$54,195.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1.00	\$31,312.08	\$31,312.08	1.00	\$31,313.40	\$31,313.40
Employee Cost Sharing Contribution (enter as negative -)			(\$25,010.88)			(\$27,539.00)
Subtotal	5.00		\$49,755.48	6.00		\$57,970.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00	1	\$6,011.40	\$6,011.40
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	1.00		\$6,011.40
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$11,365.98	\$22,731.96	2	\$9,000.00	\$18,000.00
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	2.00		\$22,731.96	2.00		\$18,000.00
GRAND TOTAL	7.00		\$72,487.44	9.00		\$81,981.40

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	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$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				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$377,520.00	\$377,520.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$377,520.00	\$0.00	\$377,520.00			
Population (2010 census)	<u>3,847</u>					
Per Capita Gross Debt	<u>\$98.13</u>					
Per Capita Net Debt	<u>\$98.13</u>					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		<u>#DIV/0!</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$105,000.00			
Bond Anticipation Notes - Interest			\$3,963.96			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$108,963.96	\$0.00	\$0.00	\$0.00
Total Principal			\$105,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$3,963.96	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			4.30%			
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		X				

USER FRIENDLY BUDGET SECTION - Notes

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