



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1914_fba_2019.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
Richard		Innella	12/31/2019	clerk@montaguenj.org

Chief Administrative Officer

Richard		Innella		clerk@montaguenj.org
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Chief Financial Officer

Sharon	M	Yarosz		syarosz@montaguenj.org
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Municipal Clerk

Eileen		DeFabiis		clerk@montguenj.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
Richard		Innella	12/31/2019	clerk@montaguenj.org
Gene		Crawford	12/31/2021	clerk@montaguenj.org
Fred		Merusi	12/31/2020	clerk@montaguenj.org
Toni-Lu		Martin	12/31/2021	clerk@montaguenj.org
George		Zitone	12/31/2020	clerk@montaguenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.407	\$1,447,251.00	15.01%	\$626.40	Municipal Purpose Tax	ACTUAL	\$1,451,628.11
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	1.708	\$6,076,020.00	63.02%	\$2,628.71	Local School District	ESTIMATED	\$6,197,540.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.557	\$1,979,469.16	20.53%	\$857.26	County Purposes	ESTIMATED	\$2,019,498.81
County Library	0.037	\$129,738.52	1.35%	\$56.95	County Library		\$132,333.29
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$8,492.05	0.09%	\$4.62	County Open Space		\$8,661.89
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.712	\$9,640,970.73	100.00%	\$4,173.93	Total ESTIMATED amount to be raised by taxes		\$9,809,662.11
Total Taxable Valuation as of October 1, 2018 <u>\$354,520,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,168,435.78</u>		
Current Year Average Residential Assessment <u>\$153,906.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,170,063.89</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$8,358,034.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$9,359,662.11</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$450,000.00</u>		
0.407	0.409	0.49%			Total Amount to be Raised by Taxes <u>\$9,809,662.10</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.41%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,447,251.00	\$1,451,628.11	0.30%	\$4,377.11		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>9,274,179.78</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>9,644,441.13</u>		
\$626.40	\$629.48	0.49%	\$3.08		% of Taxes Collected, CY 2018 <u>96.16%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$222,596.03</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	13.58%	\$55,000.00	\$405,000.00	\$460,000.00	\$460,000.00							
08	Local Revenue	-18.88%	(\$14,760.11)	\$78,160.11	\$63,400.00	\$63,400.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$376,891.00	\$376,891.00	\$376,891.00							
08	Uniform Construction Code Fees	-28.94%	(\$14,255.00)	\$49,255.00	\$35,000.00	\$35,000.00							
	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	1.13%	\$202.46	\$17,942.32	\$18,144.78	\$18,144.78							
08	Other Special Items	-6.04%	(\$963.44)	\$15,963.44	\$15,000.00	\$15,000.00							
15	Receipts from Delinquent Taxes	-6.69%	(\$14,329.26)	\$214,329.26	\$200,000.00	\$200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.12%	(\$78,400.41)	\$1,530,028.52	\$1,451,628.11	\$1,451,628.11							
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	-2.51%	(\$67,505.76)	\$2,687,569.65	\$2,620,063.89	\$2,620,063.89	\$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	2.00	13.50	7.25%	\$26,365.00	\$363,805.00	\$390,170.00	\$390,170.00								
21	Land-Use Administration		0.50	11.11%	\$900.00	\$8,100.00	\$9,000.00	\$9,000.00								
22	Uniform Construction Code			7.87%	\$6,536.39	\$83,069.61	\$89,606.00	\$89,606.00								
23	Insurance			2.00%	\$3,400.00	\$169,600.00	\$173,000.00	\$173,000.00								
25	Public Safety		3.00	7.46%	\$14,477.00	\$194,000.00	\$208,477.00	\$208,477.00								
26	Public Works	3.00	1.00	2.58%	\$13,082.07	\$507,372.71	\$520,454.78	\$502,310.00	\$18,144.78							
27	Health and Human Services			-6.41%	(\$1,000.00)	\$15,600.00	\$14,600.00	\$14,600.00								
28	Parks and Recreation			7.49%	\$1,700.00	\$22,700.00	\$24,400.00	\$24,400.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			4.39%	\$3,000.00	\$68,300.00	\$71,300.00	\$71,300.00								
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			3.09%	\$2,900.00	\$93,933.00	\$96,833.00	\$96,833.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			9.23%	\$6,000.00	\$65,000.00	\$71,000.00	\$71,000.00								
44	Capital			-5.06%	(\$17,200.00)	\$339,700.00	\$322,500.00	\$322,500.00								
45	Debt			-0.27%	(\$380.89)	\$140,000.00	\$139,619.11	\$139,619.11								
46	Deferred Charges			0.00%	\$0.00	\$34,104.00	\$34,104.00	\$34,104.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	5.00	18.00	2.33%	\$59,779.57	\$2,560,284.32	\$2,620,063.89	\$2,601,919.11	\$18,144.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	772	\$14,791,800.00	4.17%	15A Public Schools	2	\$3,486,000.00	4.21%
2 Residential	1,694	\$260,551,500.00	73.49%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	260	\$15,993,200.00	4.51%	15C Public Property	245	\$70,302,500.00	84.99%
4A Commercial	66	\$35,109,100.00	9.90%	15D Church and Charities	7	\$4,099,800.00	4.96%
4B Industrial	6	\$27,626,800.00	7.79%	15E Cemeteries & Graveyards	2	\$8,600.00	0.01%
4C Apartments	1	\$448,000.00	0.13%	15F Other Exempt	22	\$4,824,600.00	5.83%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	0		0.00%				
Total	2,799	\$354,520,400.00	100.00%	Total	278	\$82,721,500.00	100.00%
Average Ratio (%), Assessed to True Value				96.44%			
Equalized Valuation, Taxable Properties				\$367,607,216.92			
Total # of property tax appeals filed in 2018				County Tax Board	7.00		
				State Tax Court	1.00		
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2018				\$1,590.52			
				Percentage of Exempt vs. Non-Exempt Properties	23.33%		

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 2018 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
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			

**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	16,162.00	\$14,054.00	\$0.00	\$0.00	\$0.00	\$2,108.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	230,193.00	\$157,965.00	\$0.00	\$22,289.00	\$26,244.00	\$23,695.00
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	3.00	10.00	438,149.00	\$299,509.00	\$25,000.00	\$26,044.00	\$38,920.00	\$48,676.00
Totals	5.00	18.00	684,504.00	\$471,528.00	\$25,000.00	\$48,333.00	\$65,164.00	\$74,479.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$11,559.48	\$34,678.44	4.00	\$10,864.00	\$43,456.00
Parent & Child	2.00	\$20,691.24	\$41,382.48			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1.00	\$31,308.00	\$31,308.00
Employee Cost Sharing Contribution (enter as negative -)			(\$9,237.00)			
Subtotal	5.00		\$66,823.92	5.00		\$74,764.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
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	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$3,996.12	\$3,996.12	2	\$10,944.00	\$21,888.00
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	1.00		\$3,996.12	2.00		\$21,888.00
GRAND TOTAL	6.00		\$70,820.04	7.00		\$96,652.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2020	2021	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$136,081.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$3,538.11		
0			\$0.00	Bonds - Principal			
0			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00	Total	\$139,619.11	\$0.00	\$0.00
<u>Municipal Purposes</u>							
Debt Authorized	\$1,984,000.00		\$1,984,000.00	Total Principal	\$136,081.00	\$0.00	\$0.00
Notes Outstanding	\$136,081.00		\$136,081.00	Total Interest	\$3,538.11	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	5.33%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$2,120,081.00	\$0.00	\$2,120,081.00	Description	Debt Not Listed Above		
Population (2010 census)	<u>3,847</u>			Total Guarantees - Governmental			
Per Capita Gross Debt	<u>\$551.10</u>			Total Guarantees - Other			
Per Capita Net Debt	<u>\$551.10</u>			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		<u>\$366,906,895.67</u>		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.58%</u>		Bond Rating	<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 - 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	Construction Department		1/1/2019	12/31/2019	\$34,006.00
Receiving	Frankford	Municipal Court		11/1/2018	Open	\$71,000.00
Receiving	Wantage	AOC		1/1/2019	12/31/2019	\$12,816.00
Receiving	County of Sussex	911		8/24/2014	12/31/2019	\$12,677.00

USER FRIENDLY BUDGET SECTION - Notes

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