



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1813_fba_2018.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
Mark		Conforti	12/31/2018	mconforti@twp.montgomery.nj.us

Chief Administrative Officer

Donato		Nieman		dnieman@twp.montgomery.nj.us
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Chief Financial Officer

Michael	W	Pitts Jr.		mpitts@twp.montgomery.nj.us
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Municipal Clerk

Donna	M	Kukla		dkukla@twp.montgomery.nj.us
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Registered Municipal Accountant

Robert	W	Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christine		Madrid	12/31/2018	cmadrid@twp.montgomery.nj.us
Patricia		Graham	12/31/2019	pgraham@twp.montgomery.nj.us
Ed		Trzaska	12/31/2019	etrzaska@twp.montgomery.nj.us
Sadaf		Jaffer	12/31/2020	sjaffer@twp.montgomery.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.387	\$14,842,697.99	12.82%	\$1,968.87	Municipal Purpose Tax	ACTUAL	\$15,419,772.27
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$1,531,818.96	1.32%	\$203.25	Municipal Open Space	ACTUAL	\$1,539,481.99
Fire Districts (avg. rate/total levies)	0.046	\$1,721,050.00	1.49%	\$231.19	Fire Districts (total levies)	ESTIMATED	\$1,755,471.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.069	\$79,224,719.00	68.45%	\$10,512.96	Local School District	ESTIMATED	\$80,809,213.38
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.388	\$14,832,038.73	12.82%	\$1,971.50	County Purposes	ESTIMATED	\$15,128,679.50
County Library	0.057	2177878.800	1.88%	\$289.63	County Library	ESTIMATED	\$2,221,436.38
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.037	\$1,405,234.27	1.21%	\$188.00	County Open Space	ESTIMATED	\$1,433,338.96
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.024	\$115,735,437.75	100.00%	\$15,365.41	Total ESTIMATED amount to be raised by taxes		\$118,307,393.48
Total Taxable Valuation as of October 1, 2017 <u>\$3,848,704,985.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>12,037,561.41</u>		
Current Year Average Residential Assessment <u>\$508,118.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>26,497,333.68</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$102,887,621.21</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$117,347,393.48</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$960,000.00</u>		
0.387	0.401	3.49%			Total Amount to be Raised by Taxes <u>\$118,307,393.47</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.19%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,842,697.99	\$15,419,772.27	3.89%	\$577,074.28				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>115,639,930.60</u>		
\$1,968.87	\$2,037.55	3.49%	\$68.68		Total Tax Levy, CY 2017 <u>116,334,879.25</u>		
					% of Taxes Collected, CY 2017 <u>99.40%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$966,092.52</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$6,075,000.00	\$6,075,000.00	\$4,325,000.00		\$1,750,000.00					
08	Local Revenue	35.08%	\$2,957,762.95	\$8,431,859.49	\$11,389,622.44	\$1,462,300.00	\$4,548,772.44	\$5,378,550.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,379,037.00	\$1,379,037.00	\$1,379,037.00							
08	Uniform Construction Code Fees	-0.30%	(\$3,288.00)	\$1,098,288.00	\$1,095,000.00	\$1,095,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$66,672.50	\$66,672.50	\$66,672.50							
08	Additional Revenue Offset by Appropriations	-0.02%	(\$315.17)	\$1,711,315.17	\$1,711,000.00	\$1,711,000.00							
10	Public and Private Revenue	-94.61%	(\$308,771.14)	\$326,378.37	\$17,607.23	\$17,607.23							
08	Other Special Items	-27.17%	(\$505,412.49)	\$1,860,457.17	\$1,355,044.68	\$1,355,044.68							
15	Receipts from Delinquent Taxes	-0.14%	(\$889.02)	\$626,789.02	\$625,900.00	\$625,900.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.64%	(\$257,656.45)	\$15,677,428.72	\$15,419,772.27	\$15,419,772.27							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.03%	\$398.58	\$1,539,083.41	\$1,539,481.99		\$1,539,481.99						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	4.85%	\$1,881,829.26	\$38,792,308.85	\$40,674,138.11	\$27,457,333.68	\$6,088,254.43	\$7,128,550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Sewer	Utility	Utility	Utility	Utility	Utility
20	42.00	9.00	70.26%	\$4,647,381.43	\$6,614,080.99	\$11,261,462.42	\$2,525,025.00		\$5,712,487.42	\$3,023,950.00					
21	5.00		1.66%	\$7,500.00	\$451,050.00	\$458,550.00	\$458,550.00								
22	6.00	3.00	-4.34%	(\$30,000.00)	\$691,400.00	\$661,400.00	\$661,400.00								
23			-6.85%	(\$300,288.40)	\$4,383,788.40	\$4,083,500.00	\$3,653,500.00			\$430,000.00					
25	38.00	1.00	-0.84%	(\$44,299.28)	\$5,257,986.28	\$5,213,687.00	\$5,213,687.00								
26	22.00		-5.06%	(\$159,689.93)	\$3,158,325.93	\$2,998,636.00	\$2,998,636.00								
27	7.00	2.00	3.55%	\$19,374.80	\$545,225.20	\$564,600.00	\$564,600.00								
28	41.00	238.00	2.20%	\$65,775.00	\$2,991,895.00	\$3,057,670.00	\$3,037,670.00	\$20,000.00							
29			11.11%	\$7,500.00	\$67,500.00	\$75,000.00	\$75,000.00								
30			0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00								
31			0.57%	\$5,000.00	\$883,700.00	\$888,700.00	\$888,700.00								
32			3.74%	\$10,500.00	\$280,500.00	\$291,000.00	\$291,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			8.31%	\$211,366.23	\$2,543,800.00	\$2,755,166.23	\$2,540,000.00	\$11,166.23		\$204,000.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			23.38%	\$36,000.00	\$154,000.00	\$190,000.00	\$190,000.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44			-46.47%	(\$124,500.55)	\$267,900.00	\$143,399.45	\$143,399.45								
45			1.77%	\$101,399.56	\$5,720,567.45	\$5,821,967.01	\$2,607,000.00		\$375,767.01	\$2,839,200.00					
46			260.20%	\$533,400.00	\$205,000.00	\$738,400.00	\$600,000.00			\$138,400.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-6.34%	(\$65,000.00)	\$1,025,000.00	\$960,000.00	\$960,000.00								
55			-31.05%	(\$222,000.00)	\$715,000.00	\$493,000.00	\$493,000.00			\$493,000.00					
Total	161.00	253.00	13.06%	\$4,699,418.86	\$35,974,719.25	\$40,674,138.11	\$27,426,167.45	\$31,166.23	\$6,088,254.43	\$7,128,550.00	\$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, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	561	\$51,778,900.00	1.35%	15A Public Schools	5	\$104,315,800.00	33.11%	
2 Residential	6,732	\$3,356,813,300.00	87.22%	15B Other Schools	3	\$8,174,304.00	2.59%	
3A/3B Farm	313	\$65,634,000.00	1.71%	15C Public Property	268	\$146,586,800.00	46.53%	
4A Commercial	155	\$269,186,100.00	6.99%	15D Church and Charities	29	\$50,560,700.00	16.05%	
4B Industrial	1	\$3,112,900.00	0.08%	15E Cemeteries & Graveyards	6	\$998,700.00	0.32%	
4C Apartments	16	\$100,104,800.00	2.60%	15F Other Exempt	6	\$4,376,700.00	1.39%	
5A/5B Railroad	0		0.00%					
6A/6B Business Personal Property	6	\$2,074,985.00	0.05%					
Total	7,784	\$3,848,704,985.00	100.00%	Total	317	\$315,013,004.00	100.00%	
Average Ratio (%), Assessed to True Value				82.27%	Percentage of Exempt vs. Non-Exempt Properties			8.18%
Equalized Valuation, Taxable Properties				\$4,678,139,036.10				
Total # of property tax appeals filed in 2017		County Tax Board	45.00					
		State Tax Court	0.00					
Number of 2017 County Tax Board decisions appealed to Tax Court			14.00					
Number of pending property tax appeals in State Tax Court			0.00					
Amount paid out by municipality for tax appeals in 2017			\$28,023.97					

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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
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	22,875.63	\$21,250.00	\$0.00	\$0.00	\$0.00	\$1,625.63
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,501,382.50	\$1,815,000.00	\$20,000.00	\$207,131.00	\$320,404.00	\$138,847.50
Police Officers (Including Superior Officers)	35.00	0.00	5,659,129.00	\$3,680,000.00	\$140,000.00	\$810,000.00	\$747,609.00	\$281,520.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	73.00	7.00	6,908,211.90	\$4,228,600.00	\$314,250.00	\$482,576.00	\$1,559,298.00	\$323,487.90
All Other Non-Union Employees not listed above	38.00	240.00	2,845,723.25	\$1,702,500.00	\$7,000.00	\$194,293.00	\$811,689.00	\$130,241.25
Totals	161.00	253.00	17,937,322.28	\$11,447,350.00	\$481,250.00	\$1,694,000.00	\$3,439,000.00	\$875,722.28

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
Active Employees - 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
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			\$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
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

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	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$33,285,000.00	\$33,285,000.00	\$0.00	Utility Fund - Principal	\$2,140,000.00	\$2,166,349.00	\$2,200,343.00	\$26,953,720.06
Regional School Debt	\$34,954,235.92	\$34,954,235.92	\$0.00	Utility Fund - Interest	\$699,162.48	\$975,809.00	\$925,043.76	\$4,419,535.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$40,801,309.22	\$40,801,309.22	\$0.00	Bond Anticipation Notes - Interest	\$88,200.00			
0			\$0.00	Bonds - Principal	\$1,540,000.00	\$1,659,000.00	\$2,234,787.00	\$10,425,000.00
0			\$0.00	Bonds - Interest	\$846,800.00			\$3,342,137.50
0			\$0.00	Loans & Other Debt - Principal	\$121,000.00	\$125,678.59	\$121,000.00	\$193,270.22
0			\$0.00	Loans & Other Debt - Interest	\$11,000.00	\$5,806.43	\$11,000.00	\$0.00
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$5,446,162.48	\$4,932,643.02	\$5,492,173.76	\$45,333,662.78
Debt Authorized	\$8,640,013.00		\$8,640,013.00	Total Principal	\$3,801,000.00	\$3,951,027.59	\$4,556,130.00	\$37,571,990.28
Notes Outstanding	\$11,425,735.90		\$11,425,735.90	Total Interest	\$1,645,162.48	\$981,615.43	\$936,043.76	\$7,761,672.50
Bonds Outstanding	\$20,035,000.00		\$20,035,000.00	% of Total Current Year Budget	13.39%			
Loans and Other Debt	\$442,151.04	\$284,924.13	\$157,226.91					
Total (Current Year)	\$149,583,445.08	\$109,325,469.27	\$40,257,975.81	Description	Debt Not Listed Above			
Population (2010 census)	17,481			Total Guarantees - Governmental				\$14,000,000.00
Per Capita Gross Debt	\$8,556.92			Total Guarantees - Other				
Per Capita Net Debt	\$2,302.96			Total Capital/Equipment Leases	\$126,124.14	\$87,934.42	\$40,028.43	
3 Yr. Average Property Valuation		\$4,563,756,065.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.88%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa1			
				Year of Last Rating	2015			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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