



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1813_fba_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
Ed		Trzaska	12/31/2019	Etrzaska@twp.montgomery.nj.us

Chief Administrative Officer

Donato		Nieman		Dnieman@twp.montgomery.nj.us
--------	--	--------	--	------------------------------

Chief Financial Officer

Michael	W	Pitts		Mpitts@twp.montgomery.nj.us
---------	---	-------	--	--

Municipal Clerk

Donna	M	Kukla		Dkukla@twp.montgomery.nj.us
-------	---	-------	--	-----------------------------

Registered Municipal Accountant

Robert	W	Swisher		Rswisher@scnco.com
--------	---	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Rich		Smith	12/31/2017	Rsmith@twp.montgomery.nj.us
Mark		Conforti	12/31/2018	Mconforti@twp.montgomery.nj.us
Christine		Madrid	12/31/2018	Cmadrid@twp.montgomery.nj.us
Patricia		Graham	12/31/2019	Pgraham@twp.montgomery.nj.us

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	0.370	\$14,015,974.70	12.48%	\$1,847.93	Municipal Purpose Tax	ESTIMATED	\$14,842,697.99
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$1,523,840.51	1.36%	\$199.62	Municipal Open Space	ESTIMATED	\$1,531,818.96
Fire Districts (avg. rate/total levies)	0.046	\$1,698,940.00	1.51%	\$227.07	Fire Districts (total levies)	ESTIMATED	\$1,732,918.80
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.036	\$77,038,683.00	68.58%	\$10,160.88	Local School District	ESTIMATED	\$78,579,456.66
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.385	\$14,548,281.49	12.95%	\$1,921.38	County Purposes	ESTIMATED	\$14,839,247.12
County Library	0.057	\$2,144,331.34	1.91%	\$284.46	County Library	ESTIMATED	\$2,187,217.97
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.037	\$1,365,840.43	1.22%	\$184.65	County Open Space	ESTIMATED	\$1,393,157.24
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.971	\$112,335,891.47	100.00%	\$14,826.01	Total ESTIMATED amount to be raised by taxes		\$115,106,514.73
Total Taxable Valuation as of October 1, 2016 <u>\$ 3,829,547,388.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>12,303,288.14</u>		
Current Year Average Residential Assessment <u>\$ 499,061.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>26,120,986.13</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$100,263,816.74</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$114,081,514.73</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,025,000.00</u>		
0.370	0.388	4.67%			Total Amount to be Raised by Taxes <u>\$115,106,514.73</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.11%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,015,974.70	\$14,842,697.99	5.90%	\$826,723.29		<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 2016 <u>113,494,996.42</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>114,182,237.22</u>		
\$1,847.93	\$1,934.28	4.67%	\$86.35		% of Taxes Collected, CY 2016 <u>99.40%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$960,956.30</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	-4.00%	(\$221,066.92)	\$5,528,371.40	\$5,307,304.48	\$4,325,000.00	\$232,304.48	\$750,000.00					
08	Local Revenue	-11.70%	(\$842,279.02)	\$7,196,754.02	\$6,354,475.00	\$1,315,400.00		\$5,039,075.00					
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	-1.85%	(\$21,394.00)	\$1,156,394.00	\$1,135,000.00	\$1,135,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-10.21%	(\$9,634.50)	\$94,374.50	\$84,740.00	\$84,740.00							
08	Additional Revenue Offset by Appropriations	-1.51%	(\$23,147.14)	\$1,534,647.14	\$1,511,500.00	\$1,511,500.00							
10	Public and Private Revenue	-84.40%	(\$275,109.58)	\$325,953.27	\$50,843.69	\$50,843.69							
08	Other Special Items	-21.60%	(\$792,199.38)	\$3,668,066.83	\$2,875,867.45	\$1,875,867.45		\$1,000,000.00					
15	Receipts from Delinquent Taxes	-24.07%	(\$198,436.80)	\$824,336.80	\$625,900.00	\$625,900.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.01%	(\$948,659.73)	\$15,791,357.72	\$14,842,697.99	\$14,842,697.99							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-1.07%	(\$16,638.88)	\$1,548,457.84	\$1,531,818.96		\$1,531,818.96						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-8.58%	(\$3,348,565.96)	\$39,047,750.52	\$35,699,184.57	\$27,145,986.13	\$1,764,123.44	\$6,789,075.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	37.00	9.00	-4.49%	(\$263,912.00)	\$5,877,337.00	\$5,613,425.00	\$2,598,950.00		\$3,014,475.00						
21	Land-Use Administration	5.00		19.80%	\$92,824.91	\$468,881.08	\$561,705.99	\$361,050.00	\$200,655.99							
22	Uniform Construction Code	6.00	3.00	20.11%	\$116,750.00	\$580,650.00	\$697,400.00	\$697,400.00								
23	Insurance			21.05%	\$762,288.40	\$3,621,500.00	\$4,383,788.40	\$3,948,288.40		435,500.00						
25	Public Safety	37.00	1.00	2.78%	\$141,950.00	\$5,114,300.00	\$5,256,250.00	\$5,256,250.00								
26	Public Works	22.00		5.16%	\$156,300.00	\$3,031,525.00	\$3,187,825.00	\$3,187,825.00								
27	Health and Human Services	6.00	2.00	1.69%	\$8,500.00	\$502,100.00	\$510,600.00	\$510,600.00								
28	Parks and Recreation	40.00	243.00	3.99%	\$113,500.00	\$2,844,895.00	\$2,958,395.00	\$2,958,395.00								
29	Education (including Library)			17.39%	\$10,000.00	\$57,500.00	\$67,500.00	\$67,500.00								
30	Unclassified			-82.22%	(\$274,379.05)	\$333,706.78	\$59,327.73		\$59,327.73							
31	Utilities and Bulk Purchases			2.16%	\$18,400.00	\$850,300.00	\$868,700.00	\$868,700.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.89%	\$118,300.00	\$2,421,500.00	\$2,539,800.00	\$2,357,800.00		\$182,000.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.67%	\$4,000.00	\$150,000.00	\$154,000.00	\$154,000.00								
44	Capital			-70.06%	(\$2,711,537.50)	\$3,870,437.50	\$1,158,900.00	\$267,900.00	\$891,000.00							
45	Debt			-33.24%	(\$2,848,334.36)	\$8,568,901.81	\$5,720,567.45	\$2,622,000.00	\$672,467.45	\$2,426,100.00						
46	Deferred Charges			1281.25%	\$205,000.00	\$16,000.00	\$221,000.00	\$205,000.00		\$16,000.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			9.59%	\$89,674.31	\$935,325.69	\$1,025,000.00	\$1,025,000.00								
55	Surplus General Budget			1.85%	\$13,000.00	\$702,000.00	\$715,000.00			\$715,000.00						
	Total	153.00	258.00	-10.63%	(\$4,247,675.29)	\$39,946,859.86	\$35,699,184.57	\$27,086,658.40	\$59,327.73	\$1,764,123.44	\$6,789,075.00	\$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	617	\$44,878,300.00	1.17%	15A Public Schools	5	\$104,315,800.00	34.28%
2 Residential	6,688	\$3,337,722,100.00	87.16%	15B Other Schools	3	\$8,174,304.00	2.69%
3A/3B Farm	324	\$65,938,400.00	1.72%	15C Public Property	244	\$135,913,000.00	44.66%
4A Commercial	157	\$275,672,600.00	7.20%	15D Church and Charities	29	\$50,560,700.00	16.61%
4B Industrial	1	\$3,112,900.00	0.08%	15E Cemeteries & Graveyards	6	\$998,700.00	0.33%
4C Apartments	16	\$100,104,800.00	2.61%	15F Other Exempt	6	\$4,376,700.00	1.44%
5A/5B Railroad		\$0.00	0.00%				
6A/6B Business Personal Property	6	\$2,118,288.00	0.06%				
Total	7,809	\$3,829,547,388.00	100.00%	Total	293	\$304,339,204.00	100.00%
Average Ratio (%), Assessed to True Value				83.00%			
Equalized Valuation, Taxable Properties				\$4,613,912,515.66			
Total # of property tax appeals filed in 2016				County Tax Board		62.00	
				State Tax Court		6.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				9.00			
Amount paid out by municipality for tax appeals in 2016							
				Percentage of Exempt vs. Non-Exempt Properties			
				7.95%			

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				
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	22,531.08	\$21,000.00				\$1,531.08
Supervisory Staff (Department Heads & Managers)	17.00	1.00	2,441,271.36	\$1,795,000.00	\$20,000.00	\$92,775.19	\$335,496.44	\$197,999.72
Police Officers (Including Superior Officers)	35.00	0.00	5,363,830.29	\$3,430,000.00	\$140,000.00	\$717,000.00	\$690,727.97	\$386,102.32
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00			\$0.00	\$0.00
All Other Union Employees not listed above	66.00	9.00	6,724,357.95	\$4,180,000.00	\$314,250.00	\$411,689.92	\$1,302,515.61	\$515,902.42
All Other Non-Union Employees not listed above	35.00	243.00	2,868,273.73	\$1,692,500.00	\$7,000.00	\$243,534.88	\$690,727.97	\$234,510.87
Totals	153.00	258.00	17,420,264.41	\$11,118,500.00	\$481,250.00	\$1,465,000.00	\$3,019,468.00	\$1,336,046.41

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	36.00	\$13,242.67	\$476,736.00	34.00	\$13,078.13	\$444,656.42
Parent & Child	4.00	\$ 18,681.00	\$74,724.00	4.00	\$18,249.00	\$72,996.00
Employee & Spouse (or Partner)	24.00	\$ 30,186.50	\$724,476.00	24.00	\$29,517.69	\$708,424.56
Family	70.00	\$33,679.03	\$2,357,532.00	70.00	\$32,808.21	\$2,296,574.70
Employee Cost Sharing Contribution (enter as negative -)			(\$614,000.00)			(\$535,000.00)
Subtotal	134.00		\$3,019,468.00	132.00		\$2,987,651.68
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	134.00		\$3,019,468.00	132.00		\$2,987,651.68

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$38,190,000.00	\$38,190,000.00	\$0.00	Utility Fund - Principal	\$1,736,500.00	\$1,765,349.00	\$1,800,348.93	\$26,953,720.06
Regional School Debt	\$37,063,365.94	\$37,063,365.94	\$0.00	Utility Fund - Interest	\$685,500.00	\$648,012.00	\$609,012.50	\$4,419,535.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$41,511,629.15	\$41,511,629.15	\$0.00	Bond Anticipation Notes - Interest	\$40,100.00			
0			\$0.00	Bonds - Principal	\$1,960,000.00	\$1,010,000.00	\$445,000.00	\$10,425,000.00
0			\$0.00	Bonds - Interest	\$494,000.00	\$412,812.00	\$368,112.50	\$3,342,137.50
0			\$0.00	Loans & Other Debt - Principal	\$121,000.00	\$123,202.00	\$125,678.59	\$193,270.22
0			\$0.00	Loans & Other Debt - Interest	\$11,000.00	\$8,230.00	\$5,806.43	\$3,878.23
0			\$0.00					
0			\$0.00	Total	\$5,048,100.00	\$3,967,605.00	\$3,353,958.95	\$45,337,541.01
<u>Municipal Purposes</u>				Total Principal	\$3,817,500.00	\$2,898,551.00	\$2,371,027.52	\$37,571,990.28
Debt Authorized	\$13,840,000.00		\$13,840,000.00	Total Interest	\$1,230,600.00	\$1,069,054.00	\$982,931.43	\$7,765,550.73
Notes Outstanding	\$14,233,618.84		\$14,233,618.84	% of Total Current Year Budget	14.14%			
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$562,925.69	\$433,885.28	\$129,040.41					
Total (Current Year)	\$145,401,539.62	\$117,198,880.37	\$28,202,659.25	Description	Debt Not Listed Above			
Population (2010 census)	17,481			Total Guarantees - Governmental				\$12,000,000.00
Per Capita Gross Debt	\$8,317.69			Total Guarantees - Other				
Per Capita Net Debt	\$1,613.33			Total Capital/Equipment Leases	\$124,241.00	\$84,379.00	\$43,585.00	\$40,000.00
3 Yr. Average Property Valuation		\$4,479,462,026.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.63%		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

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