



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 1421 Montville Township - County of Morris Adopted

Municode: 1421 **Filename:** 1421_fba_2018.xlsm

Website: www.montvillenj.org

Phone Number: 973-331-3300

Mailing Address: 195 Changebridge Rd

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

Municipality: Montville **State:** NJ **Zip:** 07045

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	D	Conklin	12/31/2019	rconklin@montvillenj.org

Chief Administrative Officer

Victor		Canning		vcanning@montvillenj.org
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Chief Financial Officer

Katie		Yanke		kyanke@montvillenj.org
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Municipal Clerk

Leena		Abaza		labaza@montvillenj.org
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Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Cooney	12/31/2018	fcooney@montvillenj.org
Richard		Cook	12/31/2019	rcook@montvillenj.org
Matthew		Kayne	12/31/2020	mkayne@montvillenj.org
June		Witty	12/31/2020	jwtitty@montvillenj.org

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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-10.29%	(\$263,819.00)	\$2,563,819.00	\$2,300,000.00	\$2,300,000.00							
08	Local Revenue	-6.40%	(\$540,255.00)	\$8,439,375.00	\$7,899,120.00	\$944,000.00		\$2,538,018.00	\$4,417,102.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,146,059.00	\$2,146,059.00	\$2,146,059.00							
08	Uniform Construction Code Fees	-15.56%	(\$82,912.00)	\$532,912.00	\$450,000.00	\$450,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-5.55%	(\$8,252.00)	\$148,628.00	\$140,376.00	\$140,376.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-41.71%	(\$69,867.00)	\$167,516.00	\$97,649.00	\$97,649.00							
08	Other Special Items	11.10%	\$284,145.00	\$2,559,114.00	\$2,843,259.00	\$2,737,468.00			\$105,791.00				
15	Receipts from Delinquent Taxes	-7.07%	(\$57,062.00)	\$807,062.00	\$750,000.00	\$750,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.27%	(\$1,264,858.00)	\$20,165,101.00	\$18,900,243.00	\$18,900,243.00							
07	Minimum Library Tax	0.52%	\$8,707.00	\$1,676,821.00	\$1,685,528.00	\$1,685,528.00							
54	Open Space Levy Tax	-0.48%	(\$8,038.00)	\$1,673,549.00	\$1,665,511.00		\$1,665,511.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.90%	(\$2,002,211.00)	\$40,879,956.00	\$38,877,745.00	\$30,151,323.00	\$1,665,511.00	\$2,538,018.00	\$4,522,893.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	20.50	9.00	5.63%	\$138,644.00	\$2,464,376.00	\$2,603,020.00	\$2,134,277.00		\$275,193.00	\$193,550.00				
21	Land-Use Administration	2.00	3.00	-1.53%	(\$4,559.00)	\$297,096.00	\$292,537.00	\$292,537.00							
22	Uniform Construction Code	3.00	3.00	3.59%	\$13,572.00	\$377,946.00	\$391,518.00	\$391,518.00							
23	Insurance			3.92%	\$140,503.00	\$3,582,137.00	\$3,722,640.00	\$3,382,139.00		\$173,394.00	\$167,107.00				
25	Public Safety	48.00	20.00	6.92%	\$408,780.00	\$5,906,150.00	\$6,314,930.00	\$6,308,069.00	\$6,861.00						
26	Public Works	25.50		-0.54%	(\$18,434.00)	\$3,384,844.00	\$3,366,410.00	\$2,252,780.00	\$40,544.00	\$556,191.00	\$516,895.00				
27	Health and Human Services	5.00	9.00	0.61%	\$3,506.00	\$571,772.00	\$575,278.00	\$575,278.00							
28	Parks and Recreation	2.00	6.00	1.46%	\$6,052.00	\$414,143.00	\$420,195.00	\$350,890.00	\$69,305.00						
29	Education (including Library)			0.52%	\$8,706.00	\$1,676,822.00	\$1,685,528.00	\$1,685,528.00							
30	Unclassified			-2.57%	(\$47,913.00)	\$1,861,924.00	\$1,814,011.00	\$138,500.00	\$1,665,511.00	\$5,000.00	\$5,000.00				
31	Utilities and Bulk Purchases			0.70%	\$26,792.00	\$3,802,704.00	\$3,829,496.00	\$747,596.00		\$738,400.00	\$2,343,500.00				
32	Landfill / Solid Waste Disposal			6.57%	\$131,000.00	\$1,993,600.00	\$2,124,600.00	\$2,124,600.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			4.20%	\$92,776.00	\$2,209,113.00	\$2,301,889.00	\$2,142,375.00		\$95,534.00	\$63,980.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			3.91%	\$5,284.00	\$135,092.00	\$140,376.00	\$140,376.00							
43	Court and Public Defender	2.00	1.00	2.10%	\$3,682.00	\$175,399.00	\$179,081.00	\$179,081.00							
44	Capital			-26.05%	(\$220,000.00)	\$844,500.00	\$624,500.00	\$250,000.00		\$122,000.00	\$252,500.00				
45	Debt			-3.46%	(\$212,877.00)	\$6,149,152.00	\$5,936,275.00	\$4,387,885.00		\$569,207.00	\$979,183.00				
46	Deferred Charges			125.80%	\$33,749.00	\$26,828.00	\$60,577.00	\$56,300.00		\$3,099.00	\$1,178.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.30%	\$56,134.00	\$2,438,750.00	\$2,494,884.00	\$2,494,884.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	108.00	51.00	1.48%	\$565,397.00	\$38,312,348.00	\$38,877,745.00	\$30,034,613.00	\$116,710.00	\$1,665,511.00	\$2,538,018.00	\$4,522,893.00	\$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	286	\$58,811,800.00	1.31%	15A Public Schools	9	\$49,032,400.00	22.66%	
2 Residential	7,085	\$3,743,568,400.00	83.22%	15B Other Schools			0.00%	
3A/3B Farm	67	\$10,640,800.00	0.24%	15C Public Property	276	\$118,043,400.00	54.55%	
4A Commercial	287	\$258,732,400.00	5.75%	15D Church and Charities	23	\$30,333,700.00	14.02%	
4B Industrial	80	\$349,599,400.00	7.77%	15E Cemeteries & Graveyards	4	\$2,609,300.00	1.21%	
4C Apartments	4	\$77,158,000.00	1.72%	15F Other Exempt	33	\$16,382,300.00	7.57%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	7,809	\$4,498,510,800.00	100.00%	Total	345	\$216,401,100.00	100.00%	
Average Ratio (%), Assessed to True Value		89.28%		Percentage of Exempt vs. Non-Exempt Properties				4.81%
Equalized Valuation, Taxable Properties		\$5,038,654,569.89						
Total # of property tax appeals filed in 2017		County Tax Board	51.00					
		State Tax Court	63.00					
Number of 2017 County Tax Board decisions appealed to Tax Court			6.00					
Number of pending property tax appeals in State Tax Court			57.00					
Amount paid out by municipality for tax appeals in 2017			\$441,671.74					

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	67,950.00	\$60,000.00		\$720.00		\$7,230.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	2,228,742.00	\$1,597,439.00		\$226,096.00	\$256,318.00	\$148,889.00
Police Officers (Including Superior Officers)	42.00		6,764,408.00	\$4,495,044.00	\$225,000.00	\$1,229,394.00	\$676,972.00	\$137,998.00
Fire Fighters (Including Superior Officers)			1,342,953.00	\$944,493.00		\$101,894.00	\$207,819.00	\$88,747.00
All Other Union Employees not listed above	44.00	15.00	5,107,404.00	\$3,122,964.00	\$243,000.00	\$397,630.00	\$1,000,363.00	\$343,447.00
All Other Non-Union Employees not listed above	12.00	29.00	0.00					
Totals	108.00	51.00	15,511,457.00	\$10,219,940.00	\$468,000.00	\$1,955,734.00	\$2,141,472.00	\$726,311.00

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	31.00	\$14,419.97	\$447,019.07	30.00	\$14,250.80	\$427,524.00
Parent & Child	7.00	\$24,533.71	\$171,735.97	5.00	\$21,534.60	\$107,673.00
Employee & Spouse (or Partner)	13.00	\$29,303.54	\$380,946.02	12.00	\$29,087.00	\$349,044.00
Family	40.00	\$39,880.55	\$1,595,222.00	43.00	\$35,835.63	\$1,540,932.09
Employee Cost Sharing Contribution (enter as negative -)			(\$707,971.10)			(\$654,815.18)
Subtotal	91.00		\$1,886,951.96	90.00		\$1,770,357.91
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	10	\$14,985.70	\$149,857.00	5	\$19,200.00	\$96,000.00
Parent & Child	1	\$15,240.00	\$15,240.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	8	\$39,176.63	\$313,413.04	12	\$34,953.00	\$419,436.00
Family	6	\$35,286.50	\$211,719.00	8	\$38,812.50	\$310,500.00
Employee Cost Sharing Contribution (enter as negative -)			(\$58,985.84)			(\$63,213.69)
Subtotal	25.00		\$631,243.20	25.00		\$762,722.31
GRAND TOTAL	116.00		\$2,518,195.16	115.00		\$2,533,080.22

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	Current Year	2019	2020	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$25,705,887.00	\$25,705,887.00	\$0.00	Utility Fund - Principal	\$1,378,041.00	\$1,216,540.00	\$1,236,540.00	\$5,353,858.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$280,349.00	\$229,293.00	\$190,993.00	\$522,097.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$2,828,099.00	\$2,828,099.00	\$0.00	Bond Anticipation Notes - Interest				
Sewer	\$7,070,206.00	\$7,070,206.00	\$0.00	Bonds - Principal	\$3,432,000.00	\$3,195,000.00	\$3,210,000.00	\$12,269,000.00
0			\$0.00	Bonds - Interest	\$762,965.00	\$640,595.00	\$526,245.00	\$1,168,939.00
0			\$0.00	Loans & Other Debt - Principal	\$172,597.00	\$178,817.00	\$176,464.00	\$361,185.00
0			\$0.00	Loans & Other Debt - Interest	\$20,323.00	\$16,500.00	\$12,300.00	\$12,807.00
0			\$0.00	Total	\$6,046,275.00	\$5,476,745.00	\$5,352,542.00	\$19,687,886.00
<u>Municipal Purposes</u>				Total Principal	\$4,982,638.00	\$4,590,357.00	\$4,623,004.00	\$17,984,043.00
Debt Authorized	\$2,408,706.00	\$4,600.00	\$2,404,106.00	Total Interest	\$1,063,637.00	\$886,388.00	\$729,538.00	\$1,703,843.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	15.55%			
Bonds Outstanding	\$22,106,000.00	\$5,201,585.00	\$16,904,415.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$889,063.00	\$889,063.00	\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$61,007,961.00	\$41,699,440.00	\$19,308,521.00	Total Guarantees - Other				
Population (2010 census)	21,528			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,833.89			Total Other				
Per Capita Net Debt	\$896.90			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		\$4,969,634,318.33		Rating	Aa1	AAA	N/A	
Net Debt as % of 3 Year Avg Property Valuation		0.39%		Year of Last Rating	2008	2017	N/A	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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