



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Frank	W.	Cooney	12/31/2021	fcooney@montvillenj.org

Chief Administrative Officer

Victor		Canning		vcanning@montvillenj.org
--------	--	---------	--	--------------------------

Chief Financial Officer

Katie		Yanke		kyanke@montvillenj.org
-------	--	-------	--	--

Municipal Clerk

Stacy		Sullivan-Gruca		sgruca@montvillenj.org
-------	--	----------------	--	------------------------

Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
------	--	-------	--	-------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Cook	12/31/2022	rcook@montvillenj.org
Matthew		Kayne	12/31/2023	mkayne@montvillenj.org
June		Witty	12/31/2023	jwitty@montvillenj.org
Richard		Conklin	12/31/2022	rconklin@montvillenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.433	\$19,541,981.00	17.51%	\$2,293.24	Municipal Purpose Tax	ESTIMATED	\$19,745,068.88
Municipal Library	0.036	\$1,654,105.00	1.48%	\$190.66	Municipal Library	ACTUAL	\$1,676,879.00
Municipal Open Space	0.037	\$1,669,730.00	1.50%	\$195.96	Municipal Open Space	ACTUAL	\$1,665,730.00
Fire Districts (avg. rate/total levies)	0.043	\$1,918,720.00	1.72%	\$227.74	Fire Districts (total levies)	ACTUAL	\$1,983,843.00
Other Special Districts (total levies)			0.00%		Other Special Districts (total levies)		
Local School District	1.636	\$73,823,576.00	66.16%	\$8,664.53	Local School District	ESTIMATED	\$75,300,048.00
Regional School District			0.00%		Regional School District		
County Purposes	0.280	\$12,597,755.00	11.29%	\$1,482.93	County Purposes	ESTIMATED	\$12,597,755.00
County Library			0.00%		County Library		
County Board of Health			0.00%		County Board of Health		
County Open Space	0.009	\$374,318.00	0.34%	\$47.67	County Open Space	ESTIMATED	\$374,318.00
Other County Levies (total)			0.00%		Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.474	\$111,580,185.00	100.00%	\$13,102.72	Total ESTIMATED amount to be raised by taxes		\$113,343,641.88
Total Taxable Valuation as of October 1, 2020		<u>\$4,501,973,356.00</u>			Revenue Anticipated, Excluding Tax Levy		10,086,209.82
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		28,844,581.78
Current Year Average Residential Assessment		<u>\$529,617.00</u>			Total Non-Municipal Tax Levy		\$91,921,694.00
					Amount to be Raised by Taxes - Before RUT		\$110,680,065.96
					Reserve for Uncollected Taxes (RUT)		\$2,663,576.00
					Total Amount to be Raised by Taxes		\$113,343,641.96
					% of Tax Collections used to Calculate RUT		<u>97.65%</u>
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		110,812,575.00
					Total Tax Levy, CY 2020		111,860,866.00
					% of Taxes Collected, CY 2020		<u>99.06%</u>
					Delinquent Taxes - December 31, 2020		<u>\$692,350.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.433	0.439	1.29%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,541,981.00	\$19,745,068.88	1.04%	\$203,087.88

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,293.24	\$2,322.90	1.29%	\$29.66

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	Water Assessment Utility	Utility	Utility	Utility
08	Surplus	5.79%	\$184,729.00	\$3,190,735.00	\$3,375,464.00	\$2,850,000.00		\$347,219.00	\$178,245.00				
08	Local Revenue	-4.24%	(\$371,365.00)	\$8,755,843.00	\$8,384,478.00	\$941,000.00		\$2,905,328.00	\$4,538,150.00				
09	State Aid (without offsetting appropriation)	0.78%	\$16,655.00	\$2,146,059.00	\$2,162,714.00	\$2,162,714.00							
08	Uniform Construction Code Fees	-13.69%	(\$107,032.00)	\$782,032.00	\$675,000.00	\$675,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	5.24%	\$9,239.00	\$176,406.00	\$185,645.00	\$185,645.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-56.91%	(\$93,833.30)	\$164,873.00	\$71,039.70	\$71,039.70							
08	Other Special Items	-3.92%	(\$108,400.88)	\$2,767,891.00	\$2,659,490.12	\$2,508,811.12		\$117,096.00	\$33,583.00				
15	Receipts from Delinquent Taxes	-8.53%	(\$64,530.00)	\$756,530.00	\$692,000.00	\$692,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.77%	(\$1,433,036.12)	\$21,178,105.00	\$19,745,068.88	\$19,745,068.88							
07	Minimum Library Tax	1.38%	\$22,774.00	\$1,654,105.00	\$1,676,879.00	\$1,676,879.00							
54	Open Space Levy Tax	-0.46%	(\$7,660.00)	\$1,673,390.00	\$1,665,730.00		\$1,665,730.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.51%	(\$1,952,460.30)	\$43,245,969.00	\$41,293,508.70	\$31,508,157.70	\$1,665,730.00	\$3,369,643.00	\$4,749,978.00	\$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	Water Utility	Sewer Utility	Water Assessment Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	22.50	10.00	1.22%	\$36,546.00	\$2,994,407.00	\$3,030,953.00	\$2,579,866.00		\$269,502.00	\$181,585.00					
21	Land-Use Administration	2.00	4.00	-8.15%	(\$30,440.00)	\$373,603.00	\$343,163.00	\$343,163.00								
22	Uniform Construction Code	3.00	5.00	15.31%	\$74,836.00	\$488,946.00	\$563,782.00	\$563,782.00								
23	Insurance			6.31%	\$177,206.00	\$2,806,539.00	\$2,983,745.00	\$2,719,262.00		\$135,740.00	\$128,743.00					
25	Public Safety	46.00	18.00	-0.10%	(\$6,412.84)	\$6,435,632.00	\$6,429,219.16	\$6,421,248.00	\$7,971.16							
26	Public Works	27.50		-0.14%	(\$6,170.46)	\$4,380,049.00	\$4,373,878.54	\$2,341,500.00	\$28,068.54	\$1,210,689.00	\$793,621.00					
27	Health and Human Services	4.00	13.00	-1.41%	(\$9,999.00)	\$708,458.00	\$698,459.00	\$698,459.00								
28	Parks and Recreation	2.00	6.00	0.66%	\$3,106.00	\$469,673.00	\$472,779.00	\$418,718.00	\$54,061.00							
29	Education (including Library)			1.38%	\$22,774.00	\$1,654,105.00	\$1,676,879.00	\$1,676,879.00								
30	Unclassified			-4.83%	(\$89,000.00)	\$1,843,230.00	\$1,754,230.00	\$78,500.00	\$1,665,730.00	\$5,000.00	\$5,000.00					
31	Utilities and Bulk Purchases			1.08%	\$44,500.00	\$4,122,000.00	\$4,166,500.00	\$763,000.00		\$858,000.00	\$2,545,500.00					
32	Landfill / Solid Waste Disposal			5.81%	\$152,307.00	\$2,620,867.00	\$2,773,174.00	\$2,773,174.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			6.93%	\$180,449.00	\$2,602,535.00	\$2,782,984.00	\$2,586,133.00		\$112,600.00	\$84,251.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-10.26%	(\$21,229.00)	\$206,874.00	\$185,645.00	\$185,645.00								
43	Court and Public Defender	1.00	2.00	-3.16%	(\$5,282.00)	\$167,009.00	\$161,727.00	\$161,727.00								
44	Capital			-15.73%	(\$95,900.00)	\$609,500.00	\$513,600.00	\$210,000.00		\$207,000.00	\$96,600.00					
45	Debt			-2.81%	(\$164,336.00)	\$5,843,096.00	\$5,678,760.00	\$4,193,425.00		\$570,657.00	\$914,678.00					
46	Deferred Charges			-4.11%	(\$1,732.00)	\$42,187.00	\$40,455.00	\$40,000.00		\$455.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.92%	\$50,126.00	\$2,613,450.00	\$2,663,576.00	\$2,663,576.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	108.00	58.00	0.76%	\$311,348.70	\$40,982,160.00	\$41,293,508.70	\$31,418,057.00	\$90,100.70	\$1,665,730.00	\$3,369,643.00	\$4,749,978.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	265	\$57,544,500.00	1.28%
2 Residential	7,108	\$3,764,520,200.00	83.68%
3A/3B Farm	67	\$10,339,300.00	0.23%
4A Commercial	290	\$243,950,900.00	5.42%
4B Industrial	79	\$345,463,400.00	7.68%
4C Apartments	4	\$77,158,000.00	1.72%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	7,813	\$4,498,976,300.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$49,032,400.00	21.96%
15B Other Schools	0		0.00%
15C Public Property	298	\$119,204,000.00	53.38%
15D Church and Charities	23	\$30,893,300.00	13.83%
15E Cemeteries & Graveyards	4	\$2,609,300.00	1.17%
15F Other Exempt	43	\$21,588,200.00	9.67%

Total	377	\$223,327,200.00	100.00%
--------------	------------	-------------------------	----------------

Percentage of Exempt vs.
Non-Exempt Properties 4.96%

Average Ratio (%), Assessed to True Value	89.70%
Equalized Valuation, Taxable Properties	\$5,015,581,159.42
Total # of property tax appeals filed in 2020	61.00
	49.00
Number of 2020 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	81.00
Amount paid out by municipality for tax appeals in 2020	\$45,473.75

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 2020 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	67,884.00	\$60,000.00		\$720.00		\$7,164.00
Supervisory Staff (Department Heads & Managers)	13.00	2.00	2,027,764.00	\$1,486,019.00		\$213,954.00	\$171,867.00	\$155,924.00
Police Officers (Including Superior Officers)	41.00	1.00	7,697,937.00	\$5,078,191.00	\$200,000.00	\$1,643,810.00	\$573,824.00	\$202,112.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	40.00	28.00	5,419,329.00	\$3,608,102.00	\$253,000.00	\$456,023.00	\$709,112.00	\$393,092.00
All Other Non-Union Employees not listed above	14.00	22.00	1,486,586.00	\$1,104,480.00		\$136,121.00	\$137,512.00	\$108,473.00
Totals	108.00	58.00	16,699,500.00	\$11,336,792.00	\$453,000.00	\$2,450,628.00	\$1,592,315.00	\$866,765.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	35.00	\$10,901.05	\$381,536.58	36.00	\$10,703.41	\$385,322.64
Parent & Child	5.00	\$20,174.40	\$100,872.00	7.00	\$19,807.92	\$138,655.44
Employee & Spouse (or Partner)	10.00	\$21,586.18	\$215,861.76	11.00	\$21,939.67	\$241,336.32
Family	41.00	\$30,885.37	\$1,266,300.18	43.00	\$30,063.82	\$1,292,744.30
Employee Cost Sharing Contribution (enter as negative -)			(\$510,582.99)			(\$546,133.80)
Subtotal	91.00		\$1,453,987.53	97.00		\$1,511,924.90
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$10,597.79	\$84,782.28	8	\$10,306.44	\$82,451.52
Parent & Child	1	\$16,087.56	\$16,087.56	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	11	\$19,921.07	\$219,131.76	10	\$20,421.53	\$204,215.28
Family	8	\$24,885.42	\$199,083.36	6	\$23,761.12	\$142,566.72
Employee Cost Sharing Contribution (enter as negative -)			(\$49,269.98)			(\$50,907.24)
Subtotal	28.00		\$469,814.98	24.00		\$378,326.28
GRAND TOTAL	119.00		\$1,923,802.51	121.00		\$1,890,251.18

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 Debt			Net Debt	Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt	\$19,876,887.00	\$19,876,887.00	\$0.00	Utility Fund - Principal	\$1,301,541.00	\$971,540.00	\$976,540.00	\$2,934,237.18
Regional School Debt			\$0.00	Utility Fund - Interest	\$169,893.00	\$125,068.00	\$94,767.50	\$213,245.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$2,810,455.00	\$2,810,455.00	\$0.00	Bond Anticipation Notes - Interest	\$21,877.00			
Sewer	\$5,958,858.00	\$5,958,858.00	\$0.00	Bonds - Principal	\$3,495,000.00	\$3,070,000.00	\$2,675,000.00	\$7,849,000.00
Water Assessment			\$0.00	Bonds - Interest	\$508,195.00	\$361,820.00	\$262,270.00	\$555,505.00
0			\$0.00	Loans & Other Debt - Principal	\$174,142.00	\$145,262.00	\$41,782.00	\$0.00
0			\$0.00	Loans & Other Debt - Interest	\$8,112.00	\$3,984.00	\$713.00	\$0.00
0			\$0.00	Total	\$5,678,760.00	\$4,677,674.00	\$4,051,072.50	\$11,551,987.18
Municipal Purposes				Total Principal	\$4,970,683.00	\$4,186,802.00	\$3,693,322.00	\$10,783,237.18
Debt Authorized	\$2,490,363.00		\$2,490,363.00	Total Interest	\$708,077.00	\$490,872.00	\$357,750.50	\$768,750.00
Notes Outstanding	\$1,509,000.00		\$1,509,000.00	% of Total Current Year Budget	13.75%			
Bonds Outstanding	\$17,089,000.00	\$2,231,574.00	\$14,857,426.00					
Loans and Other Debt	\$361,186.00	\$361,186.00	\$0.00					
Total (Current Year)	\$50,095,749.00	\$31,238,960.00	\$18,856,789.00	Description	Debt Not Listed Above			
Population (2010 census)	21,528			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,327.00			Total Guarantees - Other				
Per Capita Net Debt	\$875.92			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$4,985,373,988.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.38%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa1	AAA	N/A	
				Year of Last Rating	2008	2020	N/A	
				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)
