



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1813_fba_2021.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
DEVRA		KEENAN	12/31/2022	Dkeenan@twp.montgomery.nj.us

Chief Administrative Officer

DONATO		NIEMAN		Dnieman@twp.montgomery.nj.us
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Chief Financial Officer

MICHAEL	W	PITTS		Mpitts@twp.montgomery.nj.us
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Municipal Clerk

DONNA		KUKLA		Dkukla@twp.montgomery.nj.us
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Registered Municipal Accountant

ROBERT	Website:	SWISHER		Rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
SHELLY		BELL	12/31/2023	Sbell@twp.montgomery.nj.us
CATHERINE		GURAL	12/31/2021	Cgural@twp.montgomery.nj.us
KENT		HUANG	12/31/2022	Khuang@twp.montgomery.nj.us
MARVIN		SCHULDINER	12/31/2021	Mschuldiner@twp.montgomery.nj.us

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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	6.54%	\$396,000.00	\$6,054,000.00	\$6,450,000.00	\$5,000,000.00			\$1,450,000.00				
08	Local Revenue	-7.31%	(\$531,114.28)	\$7,266,314.28	\$6,735,200.00	\$837,000.00			\$5,898,200.00				
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	-2.96%	(\$34,555.00)	\$1,167,555.00	\$1,133,000.00	\$1,133,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	18.93%	\$54,378.63	\$287,281.37	\$341,660.00	\$341,660.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-53.26%	(\$393,057.36)	\$738,031.34	\$344,973.98	\$344,973.98							
08	Other Special Items	-10.91%	(\$184,996.23)	\$1,695,996.23	\$1,511,000.00	\$1,511,000.00							
15	Receipts from Delinquent Taxes	-18.07%	(\$164,342.77)	\$909,342.77	\$745,000.00	\$745,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.52%	(\$261,710.95)	\$17,187,439.83	\$16,925,728.88	\$16,925,728.88							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.22%	(\$3,404.38)	\$1,579,630.30	\$1,576,225.92		\$1,576,225.92						
56	Arts and Cultural 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	-2.93%	(\$1,122,802.34)	\$38,264,628.12	\$37,141,825.78	\$28,217,399.86	\$1,576,225.92	\$0.00	\$7,348,200.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility	
20	General Government	34.00	14.00	-2.47%	(\$71,240.00)	\$2,883,140.00	\$2,811,900.00	2,811,900.00								
21	Land-Use Administration	5.00		-5.48%	(\$45,368.25)	\$827,200.00	\$781,831.75	\$466,600.00	315,231.75							
22	Uniform Construction Code	5.00		-13.33%	(\$90,400.00)	\$678,400.00	\$588,000.00	\$588,000.00								
23	Insurance			-7.40%	(\$237,000.00)	\$3,204,500.00	\$2,967,500.00	\$2,967,500.00								
25	Public Safety	34.00		4.15%	\$190,181.91	\$4,587,000.49	\$4,777,182.40	\$4,770,975.00	\$6,207.40							
26	Public Works	30.00		-0.13%	(\$8,975.65)	\$6,812,650.60	\$6,803,674.95	\$2,928,250.00	\$326,224.95		\$3,549,200.00					
27	Health and Human Services	6.00	4.00	-12.26%	(\$119,408.13)	\$974,183.92	\$854,775.79	\$848,400.00	\$6,375.79							
28	Parks and Recreation	14.00	59.00	-43.70%	(\$1,037,500.00)	\$2,374,350.00	\$1,336,850.00	\$1,325,850.00	\$11,000.00							
29	Education (including Library)			20.00%	\$20,000.00	\$100,000.00	\$120,000.00	\$120,000.00								
30	Unclassified			-50.00%	(\$5,000.00)	\$10,000.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases			3.16%	\$47,350.00	\$1,498,510.00	\$1,545,860.00	\$1,545,860.00								
32	Landfill / Solid Waste Disposal			6.67%	\$20,000.00	\$300,000.00	\$320,000.00	\$320,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			27.46%	\$690,500.00	\$2,515,000.00	\$3,205,500.00	\$2,985,000.00			\$220,500.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			22.00%	\$40,400.00	\$183,600.00	\$224,000.00	\$224,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			-63.84%	(\$1,337,500.00)	\$2,095,000.00	\$757,500.00	\$107,500.00	650,000.00							
45	Debt			15.36%	\$1,076,161.79	\$7,005,094.93	\$8,081,256.72	\$4,702,756.72	300,000.00		\$3,078,500.00					
46	Deferred Charges			-83.55%	(\$1,015,748.89)	\$1,215,748.89	\$200,000.00	\$200,000.00			\$200,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			9.52%	\$100,000.00	\$1,050,000.00	\$1,150,000.00	\$1,150,000.00								
55	Surplus General Budget			0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00			\$300,000.00					
	Total	128.00	77.00	-4.62%	(\$1,783,547.22)	\$38,614,378.83	\$36,830,831.61	\$27,867,591.72	\$349,808.14	\$1,265,231.75	\$0.00	\$7,348,200.00	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	471	\$48,466,100.00	1.23%	15A Public Schools	5	\$104,315,800.00	32.99%	
2 Residential	6,871	\$3,450,880,033.00	87.57%	15B Other Schools	3	\$8,174,304.00	2.58%	
3A/3B Farm	297	\$67,420,400.00	1.71%	15C Public Property	277	\$145,802,700.00	46.11%	
4A Commercial	154	\$268,486,800.00	6.81%	15D Church and Charities	31	\$51,191,200.00	16.19%	
4B Industrial	1	\$3,112,900.00	0.08%	15E Cemeteries & Graveyards	7	\$1,007,200.00	0.32%	
4C Apartments	16	\$100,104,800.00	2.54%	15F Other Exempt	10	\$5,739,700.00	1.82%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	6	\$2,093,762.00	0.05%					
Total	7,816	\$3,940,564,795.00	100.00%	Total	333	\$316,230,904.00	100.00%	
Average Ratio (%), Assessed to True Value				91.91%	Percentage of Exempt vs. Non-Exempt Properties			8.03%
Equalized Valuation, Taxable Properties				\$4,287,416,815.36				
Total # of property tax appeals filed in 2020		County Tax Board	73.00					
		State Tax Court	16.00					
Number of 2020 County Tax Board decisions appealed to Tax Court			2.00					
Number of pending property tax appeals in State Tax Court			11.00					
Amount paid out by municipality for tax appeals in 2020			\$284,864.00					

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	0.00	5.00	23,939.21	\$22,238.00	\$0.00	\$0.00	\$0.00	\$1,701.21
Supervisory Staff (Department Heads & Managers)	17.00	0.00	2,738,034.23	\$2,039,867.00	\$0.00	\$302,916.00	\$220,367.58	\$174,883.65
Police Officers (Including Superior Officers)	34.00	0.00	5,889,000.68	\$3,847,000.00	\$300,000.00	\$1,035,000.00	\$404,006.18	\$302,994.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	63.00	5.00	4,400,871.85	\$2,428,136.56	\$159,250.00	\$384,222.00	\$1,050,806.16	\$378,457.13
All Other Non-Union Employees not listed above	14.00	67.00	1,985,672.43	\$1,349,758.44	\$50,000.00	\$207,862.00	\$255,820.08	\$122,231.91
Totals	128.00	77.00	15,037,518.39	\$9,687,000.00	\$509,250.00	\$1,930,000.00	\$1,931,000.00	\$980,268.39

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	38.00	\$12,132.00	\$461,016.00	33.00	\$11,910.51	\$393,046.83
Parent & Child	7.00	\$22,944.00	\$160,608.00	8.00	\$21,358.50	\$170,868.00
Employee & Spouse (or Partner)	18.00	\$25,632.00	\$461,376.00	21.00	\$24,772.70	\$520,226.70
Family	38.00	\$35,736.00	\$1,357,968.00	45.00	\$34,464.50	\$1,550,902.50
Employee Cost Sharing Contribution (enter as negative -)			(\$504,000.00)			(\$541,000.00)
Subtotal	101.00		\$1,936,968.00	107.00		\$2,094,044.03
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	101.00		\$1,936,968.00	107.00		\$2,094,044.03

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$27,940,000.00	\$27,940,000.00	\$0.00			
Regional School Debt	\$25,240,234.71	\$25,240,234.71	\$0.00			
Utility Fund Debt						
Arts and Culture		\$0.00				
Sewer	\$37,209,638.63	\$37,209,638.63	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$1,918,400.00	\$1,918,400.00				
Notes Outstanding	\$14,815,590.00	\$14,815,590.00				
Bonds Outstanding	\$23,120,000.00	\$1,535,362.91	\$21,584,637.09			
Loans and Other Debt	\$65,065.50	\$65,065.50				
Total (Current Year)	\$130,308,928.84	\$91,925,236.25	\$38,383,692.59			
Population (2010 census)	<u>22,254</u>					
Per Capita Gross Debt	<u>\$5,855.53</u>					
Per Capita Net Debt	<u>\$1,724.80</u>					
3 Yr. Average Property Valuation		<u>\$4,783,900,910.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.80%</u>				
Utility Fund - Principal			\$2,173,000.00	\$2,205,784.00	\$2,249,784.00	\$25,765,000.00
Utility Fund - Interest			\$879,000.00	\$801,602.00	\$743,951.00	\$5,517,500.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$276,500.00			
Bonds - Principal			\$1,600,000.00	\$1,625,000.00	\$1,660,000.00	\$18,240,000.00
Bonds - Interest			\$875,000.00	\$794,613.00	\$718,563.00	\$3,620,000.00
Loans & Other Debt - Principal			\$63,680.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Interest			\$1,385.00	\$0.00	\$0.00	\$0.00
Total			\$5,868,565.00	\$5,426,999.00	\$5,372,298.00	\$53,142,500.00
Total Principal			\$3,836,680.00	\$3,830,784.00	\$3,909,784.00	\$44,005,000.00
Total Interest			\$2,031,885.00	\$1,596,215.00	\$1,462,514.00	\$9,137,500.00
% of Total Current Year Budget			15.93%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental			\$1,911,756.72	\$1,911,300.00	\$1,913,500.00	\$51,611,000.00
Total Guarantees - Other						
Total Capital/Equipment Leases			\$145,000.00	\$155,000.00	\$165,000.00	
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa1					
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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