



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
Robert	D	Jackson	6/30/2016	rjackson@montclairnjusa.org

Chief Administrative Officer

Timothy	F	Stafford		tstafford@montclairnjusa.org
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Chief Financial Officer

Padmaja		Rao		Prao@Montclairnjusa.Org
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Municipal Clerk

Linda	S	Wanat		Lwanat@Montclairnjusa.org
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Registered Municipal Accountant

John		Lauria		jlauria@odpkf.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	J	Russo	6/30/2016	rrusso@montclairnjusa.org
Richard		McMahon	6/30/2016	rmcmahon@montclairnjusa.org
William	L	Hurlock	6/30/2016	whurlock@montclairnjusa.org
Sean	M	Spiller	6/30/2016	sspiller@montclairnjusa.org
Renee	E	Baskerville	6/30/2016	rbaskerville@montclairnjusa.org
Robin		Schlager	6/30/2016	rschlager@montclairnjusa.org

Date Acknowledged:

Acknowledged by:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.913	\$52,420,490.21	25.89%	\$4,603.98	Municipal Purpose Tax	ESTIMATED	\$52,801,180.00
Municipal Library	0.039	\$2,244,163.79	1.11%	\$196.66	Municipal Library	ACTUAL	\$2,273,956.00
Municipal Open Space		\$0.00	0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$547,928.00
Local School District	1.965	\$112,856,034.00	55.73%	\$9,908.89	Local School District	ACTUAL	\$117,072,149.00
Regional School District		\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.591	\$33,950,630.60	16.77%	\$2,980.23	County Purposes	ESTIMATED	\$36,078,233.72
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.018	\$1,020,769.13	0.50%	\$90.77	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.526	\$202,492,087.73	100.00%	\$17,780.52	Total ESTIMATED amount to be raised by taxes		\$208,773,446.72
Total Taxable Valuation as of October 1, 2015 <u>\$5,743,231,038.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>20,418,787.92</u>		
Current Year Average Residential Assessment <u>\$504,269.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>79,565,506.11</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$153,698,310.72</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$212,845,028.91</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,311,518.30</u>		
0.913	0.923	1.10%			Total Amount to be Raised by Taxes <u>\$216,156,547.21</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.47%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$52,420,490.21	\$52,801,180.00	0.73%	\$380,689.79		<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 2015 <u>200,644,911.17</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>203,446,828.87</u>		
\$4,603.98	\$4,654.40	1.10%	\$50.43		% of Taxes Collected, CY 2015 <u>98.62%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$2,635,865.36</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	Water Utility	Sewer Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	132.10%	\$3,996,006.63	\$3,025,000.00	\$7,021,006.63	\$3,235,000.00		\$2,646,901.66	\$975,786.41	\$163,318.56			
08	Local Revenue	430.84%	\$14,384,928.80	\$3,338,773.00	\$17,723,701.80	\$3,483,701.80		\$6,575,000.00	\$4,799,000.00	\$2,866,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,967,066.00	\$2,967,066.00	\$2,967,066.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$828,706.00	\$828,706.00	\$828,706.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$912,740.00	\$912,740.00	\$912,740.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-18.56%	(\$94,062.56)	\$506,793.00	\$412,730.44	\$412,730.44							
08	Other Special Items	23.54%	\$1,188,736.68	\$5,050,107.00	\$6,238,843.68	\$6,238,843.68							
15	Receipts from Delinquent Taxes	-5.27%	(\$130,106.00)	\$2,470,106.00	\$2,340,000.00	\$2,340,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.10%	(\$589,367.99)	\$53,390,548.21	\$52,801,180.22	\$52,801,180.22							
07	Minimum Library Tax	1.33%	\$29,792.48	\$2,244,163.79	\$2,273,956.27	\$2,273,956.27							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	3.23%	\$231,074.00	\$7,152,026.00	\$7,383,100.00	\$7,383,100.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	23.22%	\$19,017,002.04	\$81,886,029.00	\$100,903,031.04	\$82,877,024.41	\$0.00	\$9,221,901.66	\$5,774,786.41	\$3,029,318.56	\$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	Parking Utility	Utility	Utility	Utility	
20	General Government	43.00	15.00	-1.47%	(\$56,296.80)	\$3,819,476.00	\$3,763,179.20	\$3,758,179.20	\$5,000.00							
21	Land-Use Administration	5.00		51.85%	\$147,419.00	\$284,300.00	\$431,719.00	\$408,219.00	\$23,500.00							
22	Uniform Construction Code	7.00	5.00	4.50%	\$31,167.00	\$692,000.00	\$723,167.00	\$723,167.00								
23	Insurance			15.21%	\$1,131,066.00	\$7,436,349.00	\$8,567,415.00	\$8,567,415.00								
25	Public Safety	220.00	42.00	5.38%	\$1,335,697.55	\$24,820,493.18	\$26,156,190.73	\$25,892,686.00	\$263,504.73							
26	Public Works	32.00	3.00	208.13%	\$11,710,446.14	\$5,626,600.02	\$17,337,046.16	\$4,959,824.00	\$30,620.01	\$5,281,535.00	\$5,138,550.15	\$1,926,517.00				
27	Health and Human Services	18.00	6.00	30.51%	\$376,563.18	\$1,234,175.06	\$1,610,738.24	\$1,440,372.54	\$170,365.70							
28	Parks and Recreation	7.00	132.00	6.17%	\$48,353.00	\$783,650.00	\$832,003.00	\$832,003.00								
29	Education (including Library)			2.80%	\$90,000.00	\$3,212,093.00	\$3,302,093.00	\$3,302,093.00								
30	Unclassified			#DIV/0!	\$106,594.00	\$0.00	\$106,594.00	\$106,594.00								
31	Utilities and Bulk Purchases	31.00	2.00	-5.79%	(\$123,559.79)	\$2,134,250.00	\$2,010,690.21	\$2,010,690.21								
32	Landfill / Solid Waste Disposal			-4.48%	(\$100,000.00)	\$2,232,688.00	\$2,132,688.00	\$2,132,688.00								
35	Contingency			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00								
36	Statutory Expenditures			12.33%	\$889,845.93	\$7,217,994.00	\$8,107,839.93	\$7,582,430.93		\$284,721.00	\$153,300.00	\$87,388.00				
37	Judgements			#DIV/0!	\$350,000.00		\$350,000.00	\$350,000.00								
42	Shared Services			1.86%	\$16,450.00	\$884,744.00	\$901,194.00	\$901,194.00								
43	Court and Public Defender	15.00		-10.97%	(\$81,832.00)	\$745,860.00	\$664,028.00	\$664,028.00								
44	Capital			530.00%	\$1,325,000.00	\$250,000.00	\$1,575,000.00	\$300,000.00		\$1,275,000.00	\$0.00	\$0.00				
45	Debt			47.40%	\$3,821,995.48	\$8,063,000.00	\$11,884,995.48	\$8,006,000.00		\$2,380,645.66	\$482,936.26	\$1,015,413.56				
46	Deferred Charges			-32.46%	(\$115,990.77)	\$357,313.00	\$241,322.23	\$241,322.23								
48	Debt - Type 1 School District			2.75%	\$197,574.00	\$7,185,526.00	\$7,383,100.00	\$7,383,100.00								
50	Reserve for Uncollected Taxes			-2.31%	(\$78,253.70)	\$3,389,772.00	\$3,311,518.30	\$3,311,518.30								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	378.00	205.00	26.16%	\$21,022,238.22	\$80,373,783.26	\$101,396,021.48	\$82,877,024.41	\$492,990.44	\$0.00	\$9,221,901.66	\$5,774,786.41	\$3,029,318.56	\$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		7.00	128,974.44	\$49,980.00			\$75,170.97	\$3,823.47
Supervisory Staff (Department Heads & Managers)	9.00		1,626,620.60	\$1,225,441.32		\$152,689.99	\$154,743.03	\$93,746.26
Police Officers (Including Superior Officers)	107.00		16,630,705.36	\$10,968,679.06	\$1,200,000.00	\$2,815,659.91	\$1,469,920.54	\$176,445.85
Fire Fighters (Including Superior Officers)	85.00		12,743,850.66	\$8,683,235.87	\$495,000.00	\$2,228,986.65	\$1,203,543.73	\$133,084.42
All Other Union Employees not listed above	155.00	57.00	14,536,705.36	\$9,530,189.16	\$558,280.00	\$1,437,610.71	\$2,238,857.60	\$771,767.89
All Other Non-Union Employees not listed above	22.00	141.00	3,372,359.42	\$2,425,753.27	\$60,000.00	\$260,011.41	\$436,434.61	\$190,160.13
Totals	378.00	205.00	49,039,215.84	\$32,883,278.68	\$2,313,280.00	\$6,894,958.67	\$5,578,670.48	\$1,369,028.01

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	102.00	\$14,313.50	\$1,459,977.00	84.00	\$9,073.62	\$762,184.08
Parent & Child	49.00	\$20,426.79	\$1,000,912.71	43.00	\$13,428.00	\$577,404.00
Employee & Spouse (or Partner)	39.00	\$25,537.38	\$995,957.82	38.00	\$18,150.00	\$689,700.00
Family	134.00	\$31,327.80	\$4,197,925.20	132.00	\$22,681.20	\$2,993,918.40
Employee Cost Sharing Contribution (enter as negative -)			(\$1,819,178.36)			(\$753,481.05)
Subtotal	324.00		\$5,835,594.37	297.00		\$4,269,725.43
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$15,879.24	\$15,879.24	1	\$8,247.24	\$8,247.24
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$30,931.08	\$61,862.16	2	\$20,618.40	\$41,236.80
Employee Cost Sharing Contribution (enter as negative -)			(\$2,570.43)			(\$2,182.08)
Subtotal	3.00		\$75,170.97	3.00		\$47,301.96
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	32	\$9,184.80	\$293,913.60	43	\$8,247.24	\$354,631.32
Parent & Child	0		\$0.00	3	\$14,580.00	\$43,740.00
Employee & Spouse (or Partner)	16	\$17,811.24	\$284,979.84	37	\$16,500.00	\$610,500.00
Family	3	\$38,180.76	\$114,542.28	1	\$20,616.00	\$20,616.00
Employee Cost Sharing Contribution (enter as negative -)			(\$282,570.36)			(\$102,948.80)
Subtotal	51.00		\$410,865.36	84.00		\$926,538.52
GRAND TOTAL	378.00		\$6,321,630.70	384.00		\$5,243,565.91

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$79,319,718.70	\$79,319,718.70	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$16,359,965.70	\$16,359,965.70	\$0.00			
Sewer	\$3,545,023.84	\$3,545,023.84	\$0.00			
Parking	\$14,195,000.00	\$14,195,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$4,960,890.34	\$4,960,890.34				
Notes Outstanding	\$15,053,600.00	\$15,053,600.00				
Bonds Outstanding	\$47,981,000.00	\$2,439,220.00	\$45,541,780.00			
Loans and Other Debt	\$1,446,697.71	\$1,446,697.71				
Total (Current Year)	\$182,861,896.29	\$115,858,928.24	\$67,002,968.05			
Population (2010 census)	<u>38,658</u>					
Per Capita Gross Debt	<u>\$4,730.25</u>					
Per Capita Net Debt	<u>\$1,733.22</u>					
3 Yr. Average Property Valuation		<u>\$6,686,859,856.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.00%</u>				
Utility Fund - Principal			\$2,755,153.33	\$1,155,000.00	\$1,050,000.00	\$17,739,000.00
Utility Fund - Interest			\$1,123,842.15	\$838,431.02	\$803,296.56	\$7,117,326.14
Bond Anticipation Notes - Principal			\$800,000.00			
Bond Anticipation Notes - Interest			\$305,000.00			
Bonds - Principal			\$4,885,000.00	\$4,955,000.00	\$5,135,000.00	\$33,006,000.00
Bonds - Interest			\$1,880,000.00	\$1,705,500.55	\$1,528,134.63	\$5,222,027.40
Loans & Other Debt - Principal			\$123,000.00	\$121,174.03	\$106,591.99	\$1,091,348.29
Loans & Other Debt - Interest			\$13,000.00	\$11,056.26	\$9,806.26	\$30,312.56
Total			\$11,884,995.48	\$8,786,161.86	\$8,632,829.44	\$64,206,014.39
Total Principal			\$8,563,153.33	\$6,231,174.03	\$6,291,591.99	\$51,836,348.29
Total Interest			\$3,321,842.15	\$2,554,987.83	\$2,341,237.45	\$12,369,666.10
% of Total Current Year Budget			11.72%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA+				
Year of Last Rating		2014				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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Included \$100,000 budgeted for Accumulated Absences in 2016 under Public Safety since majority of the appropriation is to fund the retirement of Police and Fire Personnel.
Included the 2015 appropriation of \$300,000 for Reserve for Tax Appeals under General Government.
Included the appropriations for Montclair Early Childhood, Montclair Shelter and Aging in Montclair under General Government.
