



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1326_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
Jack		McNaboe	12/31/2021	Mayor@mtnj.org

Chief Administrative Officer

Tara	L.	Lovrich		tlovrich@mtnj.org
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Chief Financial Officer

Patrica		Addario		paddario@mtnj.org
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Municipal Clerk

Shari		Rose		Clerk@mtnj.org
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Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Barry		Jacobson	12/31/2021	bjacobson@mtnj.org
Mary Ann		Musich	12/31/2022	mmusich@mtnj.org
Eric		Nelson	12/31/2022	enelson@mtnj.org
Susan		Cohen	12/31/2023	scohen@mtnj.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	0.334	\$23,542,539.19	16.23%	\$1,538.66	Municipal Purpose Tax	ESTIMATED	\$25,179,133.10
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,411,610.10	0.97%	\$92.14	Municipal Open Space	ESTIMATED	\$1,433,333.62
Fire Districts (avg. rate/total levies)	0.049	\$3,326,530.00	2.29%	\$225.73	Fire Districts (total levies)	ESTIMATED	\$3,326,530.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.945	\$66,693,248.00	45.99%	\$4,353.41	Local School District	ESTIMATED	\$68,027,113.00
Regional School District	0.416	\$29,390,697.00	20.27%	\$1,916.42	Regional School District	ESTIMATED	\$30,081,272.00
County Purposes	0.246	\$17,356,960.70	11.97%	\$1,133.27	County Purposes	ESTIMATED	\$17,840,128.00
County Library	0.018	\$1,263,272.16	0.87%	\$82.92	County Library	ESTIMATED	\$1,276,256.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$2,026,547.46	1.40%	\$133.60	County Open Space	ESTIMATED	\$2,059,370.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.057	\$145,011,404.61	100.00%	\$9,476.15	Total ESTIMATED amount to be raised by taxes		\$149,223,135.72
Total Taxable Valuation as of October 1, 2020 <u>\$7,165,322,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>11,801,412.64</u>		
Current Year Average Residential Assessment <u>\$460,611.60</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>34,351,487.56</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$124,044,002.62</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$146,594,077.54</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,626,278.26</u>		
0.334	0.351	5.09%			Total Amount to be Raised by Taxes <u>\$149,220,355.80</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.24%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			If % used exceeds the actual collection % then reference the statutory exception used	
\$23,542,539.19	\$25,179,133.10	6.95%	\$1,636,593.91				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			Total Tax Revenue, Collections CY 2020 <u>144,282,811.23</u>	
\$1,538.66	\$1,616.75	5.07%	\$78.09			Total Tax Levy, CY 2020 <u>145,357,305.38</u>	
					% of Taxes Collected, CY 2020 <u>99.26%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$1,074,494.15</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	16.59%	\$591,374.00	\$3,565,500.00	\$4,156,874.00	\$4,000,000.00		\$156,874.00					
08	Local Revenue	-17.93%	(\$477,017.77)	\$2,660,636.77	\$2,183,619.00	\$2,032,500.00		\$151,119.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00							
08	Uniform Construction Code Fees	-20.44%	(\$154,104.50)	\$754,104.50	\$600,000.00	\$600,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.14%	\$2,819.00	\$131,458.00	\$134,277.00	\$134,277.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	4.26%	\$10,061.28	\$235,921.36	\$245,982.64	\$245,982.64							
08	Other Special Items	-44.85%	(\$162,649.95)	\$362,649.95	\$200,000.00	\$200,000.00							
15	Receipts from Delinquent Taxes	-40.21%	(\$504,323.22)	\$1,254,323.22	\$750,000.00	\$750,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.44%	(\$111,416.63)	\$25,290,549.73	\$25,179,133.10	\$25,179,133.10							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.36%	\$19,192.44	\$1,414,141.18	\$1,433,333.62		\$1,433,333.62						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.99%	(\$786,065.35)	\$39,537,937.71	\$38,751,872.36	\$37,010,545.74	\$1,433,333.62	\$307,993.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time								WATER					
20	General Government		-0.69%	(\$13,742.00)	\$2,001,891.00	\$1,988,149.00	\$1,968,149.00			\$20,000.00					
21	Land-Use Administration		0.47%	\$660.00	\$140,190.00	\$140,850.00	\$140,850.00								
22	Uniform Construction Code		4.29%	\$35,960.00	\$837,900.00	\$873,860.00	\$873,860.00								
23	Insurance		6.57%	\$278,171.00	\$4,234,392.00	\$4,512,563.00	\$4,512,563.00								
25	Public Safety		4.58%	\$375,184.28	\$8,188,595.27	\$8,563,779.55	\$8,547,545.00	\$16,234.55							
26	Public Works		23.37%	\$734,873.00	\$3,145,127.00	\$3,880,000.00	\$3,430,000.00		\$450,000.00						
27	Health and Human Services		7.52%	\$47,838.85	\$635,895.15	\$683,734.00	\$506,860.00	\$176,874.00							
28	Parks and Recreation		14.51%	\$50,400.00	\$347,450.00	\$397,850.00	\$367,850.00	\$30,000.00							
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		117.55%	\$370,428.52	\$315,135.10	\$685,563.62	\$290,280.00		\$395,283.62						
31	Utilities and Bulk Purchases		-10.16%	(\$108,000.00)	\$1,063,500.00	\$955,500.00	\$955,500.00								
32	Landfill / Solid Waste Disposal		8.11%	\$325,942.15	\$4,019,431.94	\$4,345,374.09	\$4,292,500.00	\$52,874.09							
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		10.64%	\$382,331.65	\$3,591,765.00	\$3,974,096.65	\$3,974,096.65								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		1.17%	\$7,177.00	\$612,692.00	\$619,869.00	\$619,869.00								
43	Court and Public Defender		-0.95%	(\$3,050.00)	\$321,212.00	\$318,162.00	\$318,162.00								
44	Capital		-12.60%	(\$41,589.00)	\$330,000.00	\$288,411.00	\$128,411.00			\$160,000.00					
45	Debt		-1.88%	(\$74,452.73)	\$3,968,505.00	\$3,894,052.27	\$3,178,009.27		\$588,050.00	\$127,993.00					
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		0.03%	\$787.99	\$2,628,270.19	\$2,629,058.18	\$2,629,058.18								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	6.51%	\$2,368,920.71	\$36,382,951.65	\$38,751,872.36	\$36,734,563.10	\$275,982.64	\$1,433,333.62	\$307,993.00	\$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	434	\$37,215,500.00	0.52%	15A Public Schools	13	\$113,286,000.00	33.48%	
2 Residential	14,188	\$6,536,009,200.00	91.22%	15B Other Schools			0.00%	
3A/3B Farm	414	\$42,938,600.00	0.60%	15C Public Property	227	\$155,481,200.00	45.96%	
4A Commercial	389	\$524,132,500.00	7.31%	15D Church and Charities	37	\$38,303,500.00	11.32%	
4B Industrial	9	\$25,026,600.00	0.35%	15E Cemeteries & Graveyards	7	\$3,658,300.00	1.08%	
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	57	\$27,600,300.00	8.16%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property			0.00%					
Total	15,434	\$7,165,322,400.00	100.00%	Total	341	\$338,329,300.00	100.00%	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			4.72%
Equalized Valuation, Taxable Properties				\$7,165,322,400.00				
Total # of property tax appeals filed in 2020		County Tax Board	106.00					
		State Tax Court	14.00					
Number of 2020 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court				5.00				
Amount paid out by municipality for tax appeals in 2020				\$0.00				

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