



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

2010 Mountainside Borough - County of Union

Introduced

Municode:

Filename: 2010_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	N	Mirabelli	12/31/2027	pmirabelli@mountainside-nj.com

Chief Administrative Officer

Glenn		Mortimer		gmortimer@mountainside-nj.com
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Chief Financial Officer

Jill	A	Goode		jgoode@mountainside-nj.com
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Municipal Clerk

Martha		Lopez		mlopez@mountainside-nj.com
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Registered Municipal Accountant

Warren	N	Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Deanna		Andre	12/31/2026	dandre@mountainside-nj.com
Rene		Dierkes	12/31/2025	rdierkes@mountainside-nj.com
Steven		Matejek	12/31/2026	smatejek@mountainside-nj.com
Donald		Rinaldo, Jr.	12/31/2024	drinaldo@mountainside-nj.com
Robert	W	Messler	12/31/2024	rmessler@mountainside-nj.com
Donna		Pacifico	12/31/2025	dpacifico@mountainside-nj.com

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.496	\$9,413,519.24	24.95%	\$3,121.95	Municipal Purpose Tax	ACTUAL	\$9,976,721.82
Municipal Library	0.038	\$720,622.63	1.91%	\$239.18	Municipal Library	ACTUAL	\$805,527.34
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.984	\$18,665,472.00	49.47%	\$6,193.54	Local School District	ESTIMATED	\$19,038,781.44
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.453	\$8,606,728.86	22.81%	\$2,851.29	County Purposes	ESTIMATED	\$8,778,863.44
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$327,050.17	0.87%	\$107.00	County Open Space	ESTIMATED	\$333,591.17
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	1.988	\$37,733,392.90	100.00%	\$12,512.96	Total ESTIMATED amount to be raised by taxes		\$38,933,485.21
Total Taxable Valuation as of October 1, 2023 <u>\$1,913,465,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,576,376.98</u>		
Current Year Average Residential Assessment <u>\$629,424.71</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>14,398,626.14</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$28,151,236.05</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$37,973,485.21</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$960,000.00</u>		
0.496	0.521	5.12%			Total Amount to be Raised by Taxes <u>\$38,933,485.21</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.53%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,413,519.24	\$9,976,721.82	5.98%	\$563,202.58		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2023 <u>37,602,232.13</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2023 <u>37,859,596.72</u>		
\$3,121.95	\$3,281.82	5.12%	\$159.87		% of Taxes Collected, CY 2023 <u>99.32%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$235,285.16</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.40%	\$202,500.00	\$2,409,694.00	\$2,612,194.00	\$2,567,194.00			\$45,000.00				
08	Local Revenue	-51.52%	(\$749,793.32)	\$1,455,243.32	\$705,450.00	\$425,450.00			\$280,000.00				
09	State Aid (without offsetting appropriation)	5.40%	\$43,871.08	\$812,946.94	\$856,818.02	\$856,818.02							
08	Uniform Construction Code Fees	-16.93%	(\$44,841.00)	\$264,841.00	\$220,000.00	\$220,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-68.50%	(\$148,004.27)	\$216,055.98	\$68,051.71	\$68,051.71							
08	Other Special Items	-36.94%	(\$203,639.25)	\$551,252.50	\$347,613.25	\$282,113.25			\$65,500.00				
15	Receipts from Delinquent Taxes	-26.20%	(\$55,634.32)	\$212,384.32	\$156,750.00	\$156,750.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-8.77%	(\$958,601.74)	\$10,935,323.56	\$9,976,721.82	\$9,976,721.82							
07	Minimum Library Tax	11.78%	\$84,904.71	\$720,622.63	\$805,527.34	\$805,527.34							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-10.41%	(\$1,829,238.11)	\$17,578,364.25	\$15,749,126.14	\$15,358,626.14	\$0.00	\$0.00	\$390,500.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	12.00	9.94%	\$118,000.00	\$1,186,735.00	\$1,304,735.00	\$1,303,735.00	\$1,000.00							
21	Land-Use Administration	0.00	0.00	64.90%	\$30,305.00	\$46,695.00	\$77,000.00	\$77,000.00								
22	Uniform Construction Code	1.00	5.00	18.99%	\$30,000.00	\$158,010.00	\$188,010.00	\$188,010.00								
23	Insurance			9.09%	\$126,000.00	\$1,386,000.00	\$1,512,000.00	\$1,512,000.00								
25	Public Safety	28.00	8.00	1.61%	\$63,050.21	\$3,905,495.50	\$3,968,545.71	\$3,956,510.00	\$12,035.71							
26	Public Works	8.00	1.00	19.05%	\$188,182.44	\$987,817.56	\$1,176,000.00	\$1,176,000.00								
27	Health and Human Services			-50.90%	(\$71,520.00)	\$140,520.00	\$69,000.00	\$69,000.00								
28	Parks and Recreation	4.00	78.00	-1.46%	(\$13,986.92)	\$954,792.92	\$940,806.00	\$467,750.00	\$82,556.00		\$390,500.00					
29	Education (including Library)			11.78%	\$84,904.34	\$720,623.00	\$805,527.34	\$805,527.34								
30	Unclassified			-29.41%	(\$50,000.00)	\$170,000.00	\$120,000.00	\$120,000.00								
31	Utilities and Bulk Purchases			9.09%	\$28,000.00	\$308,000.00	\$336,000.00	\$336,000.00								
32	Landfill / Solid Waste Disposal			5.68%	\$58,000.00	\$1,022,000.00	\$1,080,000.00	\$1,080,000.00								
35	Contingency			0.00%	\$0.00	\$300.00	\$300.00	\$300.00								
36	Statutory Expenditures			12.52%	\$163,677.44	\$1,306,981.32	\$1,470,658.76	\$1,470,658.76								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	3.00	2.42%	\$5,000.00	\$207,000.00	\$212,000.00	\$212,000.00								
44	Capital			12.14%	\$42,500.00	\$350,000.00	\$392,500.00	\$392,500.00								
45	Debt			0.05%	\$543.33	\$1,070,000.00	\$1,070,543.33	\$1,070,543.33								
46	Deferred Charges			-27.22%	(\$24,500.00)	\$90,000.00	\$65,500.00	\$65,500.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$960,000.00	\$960,000.00	\$960,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	48.00	107.00	5.20%	\$778,155.84	\$14,970,970.30	\$15,749,126.14	\$15,263,034.43	\$95,591.71	\$0.00	\$0.00	\$390,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	111	\$18,183,500.00	0.95%	15A Public Schools	6	\$26,227,400.00	4.60%
2 Residential	2,485	\$1,564,120,405.00	81.74%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	72	\$486,998,000.00	85.39%
4A Commercial	113	\$217,056,100.00	11.34%	15D Church and Charities	10	\$53,483,300.00	9.38%
4B Industrial	52	\$112,842,600.00	5.90%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	8	\$3,634,300.00	0.64%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,262,695.00	0.07%				
Total	2,762	\$1,913,465,300.00	100.00%	Total	96	\$570,343,000.00	100.00%
Average Ratio (%), Assessed to True Value		78.54%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$2,436,293,990.32		29.81%			
Total # of property tax appeals filed in 2023		County Tax Board		9.00			
		State Tax Court		16.00			
Number of 2023 County Tax Board decisions appealed to Tax Court				7.00			
Number of pending property tax appeals in State Tax Court				45.00			
Amount paid out by municipality for tax appeals in 2023				\$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 2023 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	7.00	46,233.12	\$16,500.00	\$0.00	\$0.00	\$29,733.12	\$0.00
Supervisory Staff (Department Heads & Managers)	6.00	5.00	1,196,867.22	\$867,541.13	\$0.00	\$112,890.78	\$150,068.41	\$66,366.90
Police Officers (Including Superior Officers)	22.00	0.00	4,150,355.37	\$2,592,928.29	\$230,000.00	\$881,725.36	\$404,769.26	\$40,932.46
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	19.00	21.00	2,385,332.79	\$1,631,540.58	\$55,000.00	\$226,042.62	\$343,729.24	\$129,020.35
Totals	47.00	33.00	7,778,788.50	\$5,108,510.00	\$285,000.00	\$1,220,658.76	\$928,300.03	\$236,319.71

Is the Local Government required to comply with N.J.S.A. 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	11.00	\$15,318.04	\$168,498.44	7.00	\$14,325.00	\$100,275.00
Parent & Child	3.00	\$27,576.36	\$82,729.08	3.00	\$23,355.20	\$70,065.60
Employee & Spouse (or Partner)	6.00	\$29,274.40	\$175,646.40	9.00	\$27,798.48	\$250,186.32
Family	19.00	\$42,126.56	\$800,404.64	17.00	\$39,782.12	\$676,296.04
Employee Cost Sharing Contribution (enter as negative -)			(\$328,711.65)			(\$281,698.11)
Subtotal	39.00		\$898,566.91	36.00		\$815,124.85
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$30,811.52	\$30,811.52			\$0.00
Family			\$0.00	1	\$39,967.00	\$39,967.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,078.40)			(\$1,199.01)
Subtotal	1.00		\$29,733.12	1.00		\$38,767.99
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	40.00		\$928,300.03	37.00		\$853,892.84

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt		Current Year	2025	2026	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$13,715,000.00	\$13,715,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>			\$0.00	Bond Anticipation Notes - Principal	\$763,000.00			
			\$0.00	Bond Anticipation Notes - Interest	\$307,543.33			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,070,543.33	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>			\$0.00	Total Principal	\$763,000.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$307,543.33	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$6,168,000.00		\$6,168,000.00	% of Total Current Year Budget	6.80%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$19,883,000.00	\$13,715,000.00	\$6,168,000.00	Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	7,020			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,832.34			Rating				
Per Capita Net Debt	\$878.63			Year of Last Rating				
3 Year Average Property Valuation		\$2,197,961,978.00		Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Average Property Valuation		0.28%						

USER FRIENDLY BUDGET SECTION - Notes

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