



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2010_fbi_2025.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Government Type:

Election Type:

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

First Name	Middle Name	Last Name	Cert. Number	Business Email
Justyna		Zagorska	N-1851	izagorska@mountainside-nj.com

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
Rene		Dierkes	12/31/2025	rdierkes@mountainside-nj.com
Donna		Pacifico	12/31/2025	dpacifico@mountainside-nj.com
Steven		Matejek	12/31/2026	smatejek@mountainside-nj.com
Donald		Rinaldo, Jr.	12/31/2027	drinaldo@mountainside-nj.com
Valerie		Wass	12/31/2026	vwass@mountainside-nj.com
Alex		Van Deusen	12/31/2027	avandeusen@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.522	\$9,976,721.82	25.44%	\$3,285.60	Municipal Purpose Tax	ACTUAL	\$10,596,031.07
Municipal Library	0.042	\$805,527.34	2.05%	\$264.36	Municipal Library	ACTUAL	\$849,721.67
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	0.996	\$19,057,569.00	48.59%	\$6,269.07	Local School District	ESTIMATED	\$19,842,640.38
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.471	\$9,011,677.99	22.98%	\$2,964.59	County Purposes	ESTIMATED	\$9,191,911.55
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.019	\$367,574.37	0.94%	\$119.59	County Open Space	ESTIMATED	\$374,925.86
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	2.050	\$39,219,070.52	100.00%	\$12,903.21	Total ESTIMATED amount to be raised by taxes		\$40,855,230.53
Total Taxable Valuation as of October 1, 2024 <u>\$1,926,831,740.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,676,401.50</u>		
Current Year (2025) Average Residential Assessment <u>\$633,777.90</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>15,162,154.24</u>		
Prior Year (2024) Average Residential Assessment <u>\$629,424.71</u>					Total Non-Municipal Tax Levy <u>\$29,409,477.79</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$39,895,230.53</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$960,000.00</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$40,855,230.53</u>		
0.522	0.549	5.17%			% of Tax Collections used to Calculate RUT <u>97.65%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$9,976,721.82	\$10,596,031.07	6.21%	\$619,309.25		Total Tax Revenue, Collections CY 2024 <u>39,157,932.06</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2024 <u>39,406,840.03</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <u>99.37%</u>		
\$3,285.60	\$3,479.44	5.90%	\$193.84		Delinquent Taxes - December 31, 2024 <u>\$221,896.15</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.07%	\$132,500.00	\$2,612,194.00	\$2,744,694.00	\$2,734,194.00			\$10,500.00				
08	Local Revenue	-52.43%	(\$777,467.32)	\$1,482,842.32	\$705,375.00	\$425,375.00			\$280,000.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$80,065.26)	\$856,818.26	\$776,753.00	\$776,753.00							
08	Uniform Construction Code Fees	-22.78%	(\$64,882.00)	\$284,882.00	\$220,000.00	\$220,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-27.98%	(\$81,222.17)	\$290,240.83	\$209,018.66	\$209,018.66							
08	Other Special Items	-35.37%	(\$194,167.32)	\$549,010.14	\$354,842.82	\$254,842.82			\$100,000.00				
15	Receipts from Delinquent Taxes	-34.36%	(\$82,035.16)	\$238,785.16	\$156,750.00	\$156,750.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.19%	(\$236,748.01)	\$10,832,779.08	\$10,596,031.07	\$10,596,031.07							
07	Minimum Library Tax	5.49%	\$44,194.33	\$805,527.34	\$849,721.67	\$849,721.67							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-7.46%	(\$1,339,892.91)	\$17,953,079.13	\$16,613,186.22	\$16,222,686.22	\$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	4.00	12.00	4.19%	\$55,300.00	\$1,319,935.00	\$1,375,235.00	\$1,365,235.00	\$10,000.00								
21			27.59%	\$16,000.00	\$58,000.00	\$74,000.00	\$74,000.00									
22	1.00	5.00	13.30%	\$25,000.00	\$188,010.00	\$213,010.00	\$213,010.00									
23			1.65%	\$25,000.00	\$1,514,000.00	\$1,539,000.00	\$1,539,000.00									
25	27.00	8.00	1.35%	\$54,628.76	\$4,050,177.92	\$4,104,806.68	\$4,099,510.00	\$5,296.68								
26	8.00	1.00	2.30%	\$28,731.00	\$1,249,730.98	\$1,278,461.98	\$1,231,000.00	\$47,461.98								
27			4.29%	\$3,000.00	\$70,000.00	\$73,000.00	\$73,000.00									
28	4.00	73.00	4.70%	\$46,621.00	\$991,929.00	\$1,038,550.00	\$478,750.00	\$169,300.00			\$390,500.00					
29			5.49%	\$44,194.66	\$805,527.34	\$849,722.00	\$849,722.00									
30			0.01%	\$10.00	\$120,000.00	\$120,010.00	\$120,010.00									
31			2.38%	\$8,000.00	\$336,000.00	\$344,000.00	\$344,000.00									
32			0.10%	\$1,071.33	\$1,093,928.67	\$1,095,000.00	\$1,095,000.00									
35			0.00%	\$0.00	\$300.00	\$300.00	\$300.00									
36			8.87%	\$130,431.54	\$1,470,658.76	\$1,601,090.30	\$1,601,090.30									
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	2.00	3.00	2.53%	\$5,425.74	\$214,574.26	\$220,000.00	\$220,000.00									
44			41.91%	\$164,500.00	\$392,500.00	\$557,000.00	\$557,000.00									
45			-0.05%	(\$543.07)	\$1,070,543.33	\$1,070,000.26	\$1,070,000.26									
46			52.67%	\$34,500.00	\$65,500.00	\$100,000.00	\$100,000.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			0.00%	\$0.00	\$960,000.00	\$960,000.00	\$960,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	46.00	102.00	4.02%	\$641,870.96	\$15,971,315.26	\$16,613,186.22	\$15,990,627.56	\$232,058.66	\$0.00	\$0.00	\$390,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	100	\$15,724,600.00	0.82%	15A Public Schools	6	\$26,227,400.00	4.58%
2 Residential	2,493	\$1,580,008,305.00	82.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	72	\$486,998,000.00	85.13%
4A Commercial	114	\$217,049,300.00	11.26%	15D Church and Charities	10	\$53,483,300.00	9.35%
4B Industrial	52	\$112,842,600.00	5.86%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	10	\$5,354,600.00	0.94%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,206,935.00	0.06%				
Total	2,760	\$1,926,831,740.00	100.00%	Total	98	\$572,063,300.00	100.00%
Average Ratio (%), Assessed to True Value		75.05%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$2,567,397,388.41		29.69%			
Total # of property tax appeals filed in 2024		County Tax Board	8.00				
		State Tax Court	15.00				
Number of 2024 County Tax Board decisions appealed to Tax Court		4.00					
Number of pending property tax appeals in State Tax Court		24.00					
Amount paid out by municipality for tax appeals in 2024		\$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 2024 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	61,544.82	\$25,000.00	\$0.00	\$0.00	\$34,632.32	\$1,912.50
Supervisory Staff (Department Heads & Managers)	6.00	6.00	1,330,006.73	\$980,631.61	\$0.00	\$130,216.34	\$144,140.46	\$75,018.32
Police Officers (Including Superior Officers)	22.00	0.00	4,380,825.24	\$2,675,152.36	\$250,000.00	\$996,568.30	\$416,689.87	\$42,414.71
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	18.00	30.00	2,270,699.63	\$1,576,236.03	\$60,000.00	\$209,305.66	\$299,985.88	\$125,172.06
Totals	46.00	43.00	8,043,076.42	\$5,257,020.00	\$310,000.00	\$1,336,090.30	\$895,448.53	\$244,517.58

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	\$17,844.04	\$196,284.44	11.00	\$15,318.04	\$168,498.44
Parent & Child	1.00	\$32,120.16	\$32,120.16	3.00	\$27,576.36	\$82,729.08
Employee & Spouse (or Partner)	5.00	\$27,767.02	\$138,835.10	6.00	\$29,274.40	\$175,646.40
Family	17.00	\$48,067.48	\$817,147.16	19.00	\$42,126.56	\$800,404.64
Employee Cost Sharing Contribution (enter as negative -)			(\$323,570.65)			(\$328,711.65)
Subtotal	34.00		\$860,816.21	39.00		\$898,566.91
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$35,888.40	\$35,888.40	1	\$30,811.52	\$30,811.52
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,256.08)			(\$1,078.40)
Subtotal	1.00		\$34,632.32	1.00		\$29,733.12
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	35.00		\$895,448.53	40.00		\$928,300.03

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)?

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	2026	2027	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,705,000.00	\$12,705,000.00	\$0.00				
Regional School Debt			\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)			\$0.00				
Notes Outstanding	\$6,355,000.00		\$6,355,000.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$19,060,000.00	\$12,705,000.00	\$6,355,000.00	\$1,070,000.26	\$0.00	\$0.00	\$0.00
Population (2020 census)	<u>7,020</u>						
Per Capita Gross Debt	<u>\$2,715.10</u>						
Per Capita Net Debt	<u>\$905.27</u>						
3 Year Average Property Valuation		<u>\$2,374,496,212.33</u>					
Net Debt as % of 3 Year Average Property Valuation		<u>0.27%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$800,663.00			
Bond Anticipation Notes - Interest				\$269,337.26			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$1,070,000.26	\$0.00	\$0.00	\$0.00
Total Principal				\$800,663.00	\$0.00	\$0.00	\$0.00
Total Interest				\$269,337.26	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				6.44%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating		X					

USER FRIENDLY BUDGET SECTION - Notes

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