



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2010_fbi_2021.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	N	Mirabelli	12/31/2023	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	12/31/2023	dandre@mountainside-nj.com
Rene		Dierkes	12/31/2022	rdierkes@mountainside-nj.com
Steven		Matejek	12/31/2023	smatejek@mountainside-nj.com
Robert	W	Messler	12/31/2021	rmessler@mountainside-nj.com
Donna		Pacifico	12/31/2022	dpacifico@mountainside-nj.com
Rachel		Pater	12/31/2021	rpater@mountainside-nj.com

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	1.855	\$9,064,481.32	24.82%	\$3,045.46	Municipal Purpose Tax	ACTUAL	\$9,064,481.32
Municipal Library	0.121	\$592,067.27	1.62%	\$198.65	Municipal Library	ACTUAL	\$627,567.00
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	3.639	\$17,782,075.00	48.69%	\$5,974.35	Local School District	ESTIMATED	\$18,213,202.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.804	\$8,813,095.45	24.13%	\$2,961.73	County Purposes	ESTIMATED	\$8,813,095.45
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.055	\$271,211.01	0.74%	\$90.30	County Open Space	ESTIMATED	\$271,211.01
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	7.474	\$36,522,930.05	100.00%	\$12,270.48	Total ESTIMATED amount to be raised by taxes		\$36,989,556.78
Total Taxable Valuation as of October 1, 2020 <u>\$1,892,520,787.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>5,020,887.23</u>		
Current Year Average Residential Assessment <u>\$622,392.72</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>13,752,935.55</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$27,297,508.46</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,029,556.78</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$959,999.99</u>		
1.855	0.479	-74.18%			Total Amount to be Raised by Taxes <u>\$36,989,556.77</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.40%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,064,481.32	\$9,064,481.32	0.00%	\$0.00		<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 2020 <u>36,048,359.13</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>36,706,076.38</u>		
\$3,045.46	\$2,980.64	-2.13%	(\$64.82)		% of Taxes Collected, CY 2020 <u>98.21%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$411,101.98</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	-23.38%	(\$755,962.39)	\$3,233,239.44	\$2,477,277.05	\$2,329,490.71			\$147,786.34				
08	Local Revenue	6.01%	\$34,700.72	\$577,462.94	\$612,163.66	\$360,450.00			\$251,713.66				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$767,600.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-25.22%	(\$65,782.20)	\$260,782.20	\$195,000.00	\$195,000.00							
	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	-89.24%	(\$406,935.54)	\$456,020.65	\$49,085.11	\$49,085.11							
08	Other Special Items	166.30%	\$854,985.60	\$514,136.87	\$1,369,122.47	\$1,369,122.47							
15	Receipts from Delinquent Taxes	-26.02%	(\$55,130.08)	\$211,880.08	\$156,750.00	\$156,750.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.00%	\$0.00	\$9,064,481.32	\$9,064,481.32	\$9,064,481.32							
07	Minimum Library Tax	-5.66%	(\$35,499.73)	\$627,567.00	\$592,067.27	\$592,067.27							
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	-2.73%	(\$429,623.62)	\$15,713,170.50	\$15,283,546.88	\$14,884,046.88	\$0.00	\$0.00	\$399,500.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	11.00	-22.30%	(\$339,371.06)	\$1,521,735.00	\$1,182,363.94	\$1,182,363.94							
21	Land-Use Administration	0.00	1.00	5.13%	\$4,000.00	\$78,000.00	\$82,000.00	\$82,000.00							
22	Uniform Construction Code	1.00	4.00	8.42%	\$9,400.00	\$111,610.00	\$121,010.00	\$121,010.00							
23	Insurance			0.88%	\$11,000.00	\$1,255,000.00	\$1,266,000.00	\$1,266,000.00							
25	Public Safety	28.00	8.00	-9.28%	(\$355,129.63)	\$3,825,244.24	\$3,470,114.61	\$3,458,750.00	\$11,364.61						
26	Public Works	8.00	2.00	-3.59%	(\$43,984.85)	\$1,223,995.91	\$1,180,011.06	\$1,173,400.00	\$6,611.06						
27	Health and Human Services			1.54%	\$1,000.00	\$65,020.00	\$66,020.00	\$66,020.00							
28	Parks and Recreation	4.00	48.00	0.35%	\$2,750.00	\$788,500.00	\$791,250.00	\$329,750.00	\$62,000.00		\$399,500.00				
29	Education (including Library)			6.00%	\$35,499.73	\$592,067.27	\$627,567.00	\$627,567.00							
30	Unclassified			0.00%	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$310,000.00	\$310,000.00	\$310,000.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$980,000.00	\$980,000.00	\$980,000.00							
35	Contingency			0.00%	\$0.00	\$300.00	\$300.00	\$300.00							
36	Statutory Expenditures			3.29%	\$39,535.00	\$1,201,650.00	\$1,241,185.00	\$1,241,185.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	2.00	3.00	-1.96%	(\$3,935.00)	\$200,935.00	\$197,000.00	\$197,000.00							
44	Capital			14.10%	\$171,750.00	\$1,218,250.00	\$1,390,000.00	\$1,390,000.00							
45	Debt			18.71%	\$200,002.00	\$1,069,223.00	\$1,269,225.00	\$1,269,225.00							
46	Deferred Charges			62.50%	\$25,000.00	\$40,000.00	\$65,000.00	\$65,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$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	\$0.00	\$0.00							
	Total	48.00	77.00	-1.56%	(\$242,483.81)	\$15,561,530.42	\$15,319,046.61	\$14,839,570.94	\$79,975.67	\$0.00	\$0.00	\$399,500.00	\$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	95	\$18,329,200.00	0.97%	15A Public Schools	6	\$26,227,400.00	4.61%
2 Residential	2,473	\$1,539,177,200.00	81.33%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	70	\$485,866,400.00	85.45%
4A Commercial	115	\$219,953,500.00	11.62%	15D Church and Charities	11	\$53,953,500.00	9.49%
4B Industrial	52	\$113,487,400.00	6.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	5	\$2,551,200.00	0.45%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,573,487.00	0.08%				
Total	2,736	\$1,892,520,787.00	100.00%	Total	92	\$568,598,500.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties 30.04%			
Equalized Valuation, Taxable Properties		\$1,892,520,787.00					
Total # of property tax appeals filed in 2020		County Tax Board	24.00				
		State Tax Court	6.00				
Number of 2020 County Tax Board decisions appealed to Tax Court		5.00					
Number of pending property tax appeals in State Tax Court		0.00					
Amount paid out by municipality for tax appeals in 2020		\$21,909.00					

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	7.00	46,110.94	\$14,500.00	\$0.00	\$0.00	\$30,501.69	\$1,109.25
Supervisory Staff (Department Heads & Managers)	6.00	4.00	1,015,078.23	\$735,243.55	\$0.00	\$116,000.00	\$107,588.55	\$56,246.13
Police Officers (Including Superior Officers)	23.00	0.00	3,497,592.33	\$2,240,093.81	\$160,000.00	\$761,246.00	\$301,451.16	\$34,801.36
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	20.00	1,958,566.38	\$1,377,172.64	\$52,000.00	\$153,939.00	\$266,123.03	\$109,331.71
Totals	48.00	31.00	6,517,347.88	\$4,367,010.00	\$212,000.00	\$1,031,185.00	\$705,664.43	\$201,488.45

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	8.00	\$11,270.64	\$90,165.12	6.00	\$11,065.92	\$66,395.52
Parent & Child	4.00	\$20,174.40	\$80,697.60	5.00	\$19,807.92	\$99,039.60
Employee & Spouse (or Partner)	9.00	\$21,875.89	\$196,883.01	8.00	\$21,398.43	\$171,187.44
Family	16.00	\$31,288.15	\$500,610.40	16.00	\$30,719.61	\$491,513.76
Employee Cost Sharing Contribution (enter as negative -)			(\$193,193.39)			(\$192,592.69)
Subtotal	37.00		\$675,162.74	35.00		\$635,543.63
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	1	\$31,445.04	\$31,445.04	1	\$30,873.84	\$30,873.84
Employee Cost Sharing Contribution (enter as negative -)			(\$943.35)			(\$926.22)
Subtotal	1.00		\$30,501.69	1.00		\$29,947.62
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	38.00		\$705,664.43	36.00		\$665,491.25

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$15,455,000.00	\$15,455,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$917,000.00	\$917,000.00				
Notes Outstanding	\$5,266,072.00	\$0.15	\$5,266,071.85			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$21,638,072.00	\$15,455,000.15	\$6,183,071.85			
Population (2010 census)	<u>6,685</u>					
Per Capita Gross Debt	<u>\$3,236.81</u>					
Per Capita Net Debt	<u>\$924.92</u>					
3 Yr. Average Property Valuation		<u>\$1,812,977,126.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.34%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$1,183,285.00			
Bond Anticipation Notes - Interest			\$85,940.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,269,225.00	\$0.00	\$0.00	\$0.00
Total Principal			\$1,183,285.00	\$0.00	\$0.00	\$0.00
Total Interest			\$85,940.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			8.29%			
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				

