



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2010_fbi_2022.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	12/31/2024	rmessler@mountainside-nj.com
Donna		Pacifico	12/31/2022	dpacifico@mountainside-nj.com
Rachel		Pater	12/31/2024	rpater@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.479	\$9,064,481.32	24.40%	\$2,987.83
Municipal Library	0.033	\$627,567.00	1.69%	\$205.84
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.963	\$18,213,202.00	49.02%	\$6,006.85
Regional School District			0.00%	\$0.00
County Purposes	0.474	\$8,965,681.39	24.13%	\$2,956.64
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$286,173.43	0.77%	\$93.56
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	1.964	\$37,157,105.14	100.00%	\$12,250.73

Total Taxable Valuation as of October 1, 2021 \$1,893,980,896.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$623,764.47

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.479	0.488	1.82%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,064,481.32	\$9,236,481.32	1.90%	\$172,000.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,987.83	\$3,042.10	1.82%	\$54.27

Sheet UFB-1

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,236,481.32
Municipal Library	ACTUAL	\$673,291.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,577,466.04
Regional School District		
County Purposes	ESTIMATED	\$9,144,995.02
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$291,896.90
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$37,924,130.28
Revenue Anticipated, Excluding Tax Levy		5,916,720.98
Budget Appropriations, before Reserve for Uncollected Taxes		14,866,493.30
Total Non-Municipal Tax Levy		\$28,014,357.96
Amount to be Raised by Taxes - Before RUT		\$36,964,130.28
Reserve for Uncollected Taxes (RUT)		\$960,000.00
Total Amount to be Raised by Taxes		\$37,924,130.28
%		
% of Tax Collections used to Calculate RUT		<u>97.46%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		37,020,823.96
Total Tax Levy, CY 2021		37,212,018.46
% of Taxes Collected, CY 2021		<u>99.49%</u>
Delinquent Taxes - December 31, 2021		<u>\$191,194.50</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
									\$118,357.00				
08	Surplus	37.38%	\$870,866.29	\$2,329,490.71	\$3,200,357.00	\$3,082,000.00			\$470,143.00				
08	Local Revenue	81.37%	\$381,614.57	\$468,978.43	\$850,593.00	\$380,450.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$767,600.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-37.10%	(\$129,772.00)	\$349,772.00	\$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	241.67%	\$380,437.42	\$157,417.67	\$537,855.09	\$537,855.09							
08	Other Special Items	-52.66%	(\$858,737.26)	\$1,630,803.15	\$772,065.89	\$772,065.89							
15	Receipts from Delinquent Taxes	-61.87%	(\$254,351.98)	\$411,101.98	\$156,750.00	\$156,750.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.90%	\$172,000.00	\$9,064,481.32	\$9,236,481.32	\$9,236,481.32							
07	Minimum Library Tax	7.29%	\$45,724.00	\$627,567.00	\$673,291.00	\$673,291.00							
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	3.84%	\$607,781.04	\$15,807,212.26	\$16,414,993.30	\$15,826,493.30	\$0.00	\$0.00	\$588,500.00	\$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	5.00	11.00	4.87%	\$56,571.06	\$1,162,363.94	\$1,218,935.00	\$1,218,935.00								
21	0.00	1.00	0.00%	\$0.00	\$82,000.00	\$82,000.00	\$82,000.00								
22	1.00	6.00	33.33%	\$47,000.00	\$141,010.00	\$188,010.00	\$188,010.00								
23			1.26%	\$16,000.00	\$1,266,000.00	\$1,282,000.00	\$1,282,000.00								
25	26.00	7.00	3.00%	\$105,473.40	\$3,521,611.80	\$3,627,085.20	\$3,625,750.00	\$1,335.20							
26	8.00	1.00	3.22%	\$39,449.27	\$1,225,393.62	\$1,264,842.89	\$1,256,000.00	\$8,842.89							
27			-4.54%	(\$3,000.00)	\$66,020.00	\$63,020.00	\$63,020.00								
28	4.00	48.00	88.84%	\$713,115.19	\$802,702.81	\$1,515,818.00	\$397,750.00	\$529,568.00			\$588,500.00				
29			7.29%	\$45,724.00	\$627,567.00	\$673,291.00	\$673,291.00								
30			0.00%	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00								
31			0.00%	\$0.00	\$310,000.00	\$310,000.00	\$310,000.00								
32			-8.41%	(\$82,431.19)	\$980,000.00	\$897,568.81	\$897,568.81								
35			0.00%	\$0.00	\$300.00	\$300.00	\$300.00								
36			4.49%	\$55,780.40	\$1,241,185.00	\$1,296,965.40	\$1,296,965.40								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	2.00	3.00	0.00%	\$0.00	\$197,000.00	\$197,000.00	\$197,000.00								
44			14.89%	\$207,000.00	\$1,390,000.00	\$1,597,000.00	\$1,597,000.00								
45			-15.72%	(\$199,568.00)	\$1,269,225.00	\$1,069,657.00	\$1,069,657.00								
46			-20.77%	(\$13,500.00)	\$65,000.00	\$51,500.00	\$51,500.00								
48			#DIV/0!	\$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									
Total	46.00	77.00	6.40%	\$987,614.13	\$15,427,379.17	\$16,414,993.30	\$15,286,747.21	\$539,746.09	\$0.00	\$0.00	\$588,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	91	\$18,627,300.00	0.98%	15A Public Schools	6	\$26,227,400.00	4.62%
2 Residential	2,476	\$1,544,441,500.00	81.54%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	70	\$485,866,400.00	85.52%
4A Commercial	114	\$216,595,800.00	11.44%	15D Church and Charities	10	\$53,482,500.00	9.41%
4B Industrial	52	\$112,842,600.00	5.96%	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	\$1,473,696.00	0.08%				
Total	2,734	\$1,893,980,896.00	100.00%	Total	91	\$568,127,500.00	100.00%
Average Ratio (%), Assessed to True Value		93.69%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$2,021,540,074.71		30.00%			
Total # of property tax appeals filed in 2021		County Tax Board		18.00			
		State Tax Court		15.00			
Number of 2021 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				17.00			
Amount paid out by municipality for tax appeals in 2021				\$4,500.00			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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	46,732.39	\$15,000.00	\$0.00	\$0.00	\$31,732.39	\$0.00
Supervisory Staff (Department Heads & Managers)	6.00	4.00	1,054,825.24	\$795,552.32	\$0.00	\$75,858.32	\$122,554.85	\$60,859.75
Police Officers (Including Superior Officers)	22.00	0.00	3,850,938.32	\$2,565,000.00	\$160,000.00	\$807,542.80	\$281,203.02	\$37,192.50
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	22.00	2,015,440.99	\$1,339,457.68	\$55,000.00	\$195,064.28	\$315,471.28	\$110,447.75
Totals	46.00	33.00	6,967,936.94	\$4,715,010.00	\$215,000.00	\$1,078,465.40	\$750,961.54	\$208,500.00

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	8.00	\$11,725.44	\$93,803.52	8.00	\$11,270.64	\$90,165.12
Parent & Child	4.00	\$19,603.59	\$78,414.36	4.00	\$20,174.40	\$80,697.60
Employee & Spouse (or Partner)	9.00	\$22,763.04	\$204,867.36	9.00	\$21,875.89	\$196,883.01
Family	17.00	\$32,561.16	\$553,539.72	16.00	\$31,288.15	\$500,610.40
Employee Cost Sharing Contribution (enter as negative -)			(\$211,395.80)			(\$193,193.39)
Subtotal	38.00		\$719,229.16	37.00		\$675,162.74
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	\$32,713.80	\$32,713.80	1	\$31,445.04	\$31,445.04
Employee Cost Sharing Contribution (enter as negative -)			(\$981.41)			(\$943.35)
Subtotal	1.00		\$31,732.39	1.00		\$30,501.69
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	39.00		\$750,961.55	38.00		\$705,664.43

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	2023	2024	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,320,000.00	\$14,320,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$876,642.00			
			\$0.00	Bond Anticipation Notes - Interest	\$193,015.00			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,069,657.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$876,642.00	\$0.00	\$0.00	\$0.00
Debt Authorized (BNI)	\$787.00		\$787.00	Total Interest	\$193,015.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$5,854,000.00		\$5,854,000.00	% of Total Current Year Budget	6.52%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$20,174,787.00	\$14,320,000.00	\$5,854,787.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>7,020</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$2,873.90</u>			Rating				
Per Capita Net Debt	<u>\$834.02</u>			Year of Last Rating				
3 Year Average Property Valuation		<u>\$1,892,122,434.00</u>		Mark "X" if Municipality has no bond rating	X			
Net Debt as % of 3 Year Average Property Valuation		<u>0.31%</u>						

