



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 2010 Mountainside Borough - County of Union

Adopted

Municode: 2010

Filename: 2010_fba_2018.xlsm

Website: www.mountainside-nj.com

Phone Number: 908-232-2400

Mailing Address: 1385 Route 22

Municipality: Mountainside **State:** NJ **Zip:** 07092

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	N.	Mirabelli	12/31/2019	pmirabelli@mountainside-nj.com

Chief Administrative Officer

James	J.	Debbie		jdebbie@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	12/31/2020	dandre@mountainside-nj.com
Robert	W.	Messler	12/31/2018	rmessler@mountainside-nj.com
Glenn	W.	Mortimer	12/31/2019	gmortimer@mountainside-nj.com
Keith	C.	Turner	12/31/2020	kturner@mountainside-nj.com
Rene		Dierkes	12/31/2019	rdierkes@mountainside-nj.com
Wendy		Fech-Caccamo	12/31/2018	wcaccamo@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	1.823	\$8,715,292.95	24.39%	\$2,984.89	Municipal Purpose Tax	ACTUAL	\$8,775,292.95
Municipal Library	0.124	\$592,241.00	1.66%	\$203.03	Municipal Library	ACTUAL	\$597,043.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	3.516	\$16,814,585.00	47.05%	\$5,756.93	Local School District	ACTUAL	\$17,112,781.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.954	\$9,343,800.07	26.15%	\$3,199.39	County Purposes	ESTIMATED	\$9,254,450.88
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.056	\$268,281.12	0.75%	\$91.69	County Open Space	ESTIMATED	\$270,683.45
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	7.473	\$35,734,200.14	100.00%	\$12,235.94	Total ESTIMATED amount to be raised by taxes		\$36,010,251.28
Total Taxable Valuation as of October 1, 2017 <u>\$478,397,360.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,761,816.59</u>		
Current Year Average Residential Assessment <u>\$163,735.31</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,174,152.54</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$26,637,915.33</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$35,050,251.28</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$959,664.25</u>		
1.823	1.834	0.60%			Total Amount to be Raised by Taxes <u>\$36,009,915.53</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.34%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,715,292.95	\$8,775,292.95	0.69%	\$60,000.00		<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 2017 <u>35,495,821.88</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>35,822,817.66</u>		
\$2,984.89	\$3,002.91	0.60%	\$18.01		% of Taxes Collected, CY 2017 <u>99.09%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$230,096.90</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 pool	Utility	Utility	Utility	Utility	Utility
08	Surplus	29.96%	\$437,457.40	\$1,460,367.00	\$1,897,824.40	\$1,855,057.40		\$42,767.00					
08	Local Revenue	-21.07%	(\$190,334.69)	\$903,334.69	\$713,000.00	\$404,000.00		\$309,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$767,600.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-58.71%	(\$277,268.00)	\$472,268.00	\$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	-41.96%	(\$74,765.33)	\$178,189.87	\$103,424.54	\$103,424.54							
08	Other Special Items	-55.95%	(\$355,667.49)	\$635,652.14	\$279,984.65	\$279,984.65							
15	Receipts from Delinquent Taxes	-72.35%	(\$410,218.06)	\$566,968.06	\$156,750.00	\$156,750.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.79%	(\$639,073.31)	\$9,414,366.26	\$8,775,292.95	\$8,775,292.95							
07	Minimum Library Tax	0.81%	\$4,802.00	\$592,241.00	\$597,043.00	\$597,043.00							
54	Open Space 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	-10.04%	(\$1,505,067.48)	\$14,990,987.02	\$13,485,919.54	\$13,134,152.54	\$0.00	\$351,767.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		10.30%	\$88,200.00	\$856,155.00	\$944,355.00	\$944,355.00									
21	Land-Use Administration		34.88%	\$15,000.00	\$43,000.00	\$58,000.00	\$58,000.00									
22	Uniform Construction Code		-12.89%	(\$22,000.00)	\$170,610.00	\$148,610.00	\$148,610.00									
23	Insurance		-4.49%	(\$59,500.00)	\$1,326,500.00	\$1,267,000.00	\$1,267,000.00									
25	Public Safety		1.18%	\$43,742.20	\$3,721,525.74	\$3,765,267.94	\$3,743,241.00	\$22,026.94								
26	Public Works		2.80%	\$29,543.33	\$1,053,720.27	\$1,083,263.60	\$1,075,400.00	\$7,863.60								
27	Health and Human Services		1.61%	\$1,000.00	\$62,020.00	\$63,020.00	\$63,020.00									
28	Parks and Recreation		2.98%	\$20,370.00	\$684,617.00	\$704,987.00	\$275,750.00	\$77,470.00		\$351,767.00						
29	Education (including Library)		0.81%	\$4,802.00	\$592,241.00	\$597,043.00	\$597,043.00									
30	Unclassified		0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00									
31	Utilities and Bulk Purchases		3.78%	\$48,000.00	\$1,270,000.00	\$1,318,000.00	\$1,318,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00										
35	Contingency		0.00%	\$0.00	\$300.00	\$300.00	\$300.00									
36	Statutory Expenditures		8.84%	\$91,375.00	\$1,033,725.00	\$1,125,100.00	\$1,125,100.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00										
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00										
43	Court and Public Defender		1.12%	\$1,879.14	\$167,055.86	\$168,935.00	\$168,935.00									
44	Capital		1602360.00%	\$160,236.00	\$10.00	\$160,246.00	\$160,246.00									
45	Debt		-6.02%	(\$67,421.00)	\$1,119,213.00	\$1,051,792.00	\$1,051,792.00									
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$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										
	Total	0.00	0.00	2.71%	\$355,226.67	\$13,130,692.87	\$13,485,919.54	\$13,026,792.00	\$107,360.54	\$0.00	\$351,767.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p style="text-align: center;">Amount</p>	<p style="text-align: center;">Comment/Explanation</p>
			n/a			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$5,237,000.00	1.09%
2 Residential	2,438	\$399,186,700.00	83.44%
3A/3B Farm			0.00%
4A Commercial	110	\$49,585,000.00	10.36%
4B Industrial	53	\$23,975,800.00	5.01%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$412,860.00	0.09%
Total	2,708	\$478,397,360.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$7,847,700.00	5.77%
15B Other Schools			0.00%
15C Public Property	72	\$111,635,600.00	82.06%
15D Church and Charities	13	\$15,918,200.00	11.70%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	4	\$643,700.00	0.47%
Total	95	\$136,045,200.00	100.00%

Average Ratio (%), Assessed to True Value	26.68%
Equalized Valuation, Taxable Properties	\$1,793,093,553.22
Total # of property tax appeals filed in 2017	County Tax Board 42.00 State Tax Court 4.00
Number of 2017 County Tax Board decisions appealed to Tax Court	3.00
Number of pending property tax appeals in State Tax Court	8.00
Amount paid out by municipality for tax appeals in 2017	\$130,633.63

Percentage of Exempt vs. Non-Exempt Properties 28.44%

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 2017 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
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					
0.00					0.00					0.00					0.00					
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					

**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	63,734.34	\$12,000.00	\$0.00	\$0.00	\$50,816.34	\$918.00
Supervisory Staff (Department Heads & Managers)	5.00	5.00	840,607.40	\$665,980.49	\$0.00	\$68,768.00	\$54,911.91	\$50,947.00
Police Officers (Including Superior Officers)	22.00	0.00	3,559,242.97	\$2,629,909.97	\$160,000.00	\$731,200.00		\$38,133.00
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	21.00	2,030,812.17	\$1,147,019.54	\$35,000.00	\$146,132.00	\$614,914.63	\$87,746.00
Totals	45.00	33.00	6,494,396.88	\$4,454,910.00	\$195,000.00	\$946,100.00	\$720,642.88	\$177,744.00

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	6.00	\$10,823.76	\$64,942.56	7.00	\$10,968.35	\$76,778.45
Parent & Child	4.00	\$19,993.38	\$79,973.52	2.00	\$19,993.38	\$39,986.76
Employee & Spouse (or Partner)	4.00	\$22,752.54	\$91,010.16	3.00	\$22,854.76	\$68,564.28
Family	21.00	\$30,971.87	\$650,409.27	25.00	\$31,082.81	\$777,070.25
Employee Cost Sharing Contribution (enter as negative -)			(\$216,508.97)			(\$219,587.13)
Subtotal	35.00		\$669,826.54	37.00		\$742,812.61
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child	1	\$21,186.84	\$21,186.84	1	\$21,186.84	\$21,186.84
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$31,312.08	\$31,312.08	2	\$32,167.62	\$64,335.24
Employee Cost Sharing Contribution (enter as negative -)			(\$1,682.58)			(\$2,674.26)
Subtotal	2.00		\$50,816.34	3.00		\$82,847.82
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	37.00		\$720,642.88	40.00		\$825,660.43

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		Net	Current Year			
	Debt	Deductions	Debt	Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$18,800,000.00	\$18,800,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding	\$5,546,877.00		\$5,546,877.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$24,346,877.00	\$18,800,000.00	\$5,546,877.00				
Population (2010 census)	<u>6,685</u>						
Per Capita Gross Debt	<u>\$3,642.02</u>						
Per Capita Net Debt	<u>\$829.75</u>						
3 Yr. Average Property Valuation		<u>\$1,772,293,846.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.31%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$1,021,127.00			
Bond Anticipation Notes - Interest				\$30,665.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$1,051,792.00	\$0.00	\$0.00	\$0.00
Total Principal				\$1,021,127.00	\$0.00	\$0.00	\$0.00
Total Interest				\$30,665.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				7.80%			
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	Aa2						
Year of Last Rating	2013						
Mark "X" if Municipality has no bond rating							