



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 2010 Mountainside Borough - County of Union

Adopted

Municode:

Filename: 2010_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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	12/31/2021	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
Rachel		Pater	12/31/2021	rpater@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	1.835	8775292.950	24.37%	\$0.00	Municipal Purpose Tax	ACTUAL	\$8,924,481.32
Municipal Library	0.125	597043.000	1.66%	\$0.00	Municipal Library	ACTUAL	\$593,759.00
Municipal Open Space	0.056	270683.450	0.75%	\$0.00	Municipal Open Space	ESTIMATED	\$270,683.45
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	3.577	17112781.000	47.52%	\$0.00	Local School District	ESTIMATED	\$17,426,531.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.935	9254450.880	25.70%	\$0.00	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			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	7.528	\$36,010,251.28	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$36,469,905.65
Total Taxable Valuation as of October 1, 2018 <u>\$483,431,365.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,990,599.46</u>		
Current Year Average Residential Assessment <u>\$163,388.87</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,548,839.78</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$26,951,665.33</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$35,509,905.65</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$959,135.79</u>		
1.835	1.846	0.62%			Total Amount to be Raised by Taxes <u>\$36,469,041.44</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.37%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$8,775,292.95	\$8,924,481.32	1.70%	\$149,188.37				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2018 <u>35,810,884.77</u>		
\$0.00	\$3,016.81	#DIV/0!	\$3,016.81		Total Tax Levy, CY 2018 <u>36,255,072.50</u>		
					% of Taxes Collected, CY 2018 <u>98.77%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$288,993.61</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	Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	15.60%	\$296,000.00	\$1,897,824.40	\$2,193,824.40	\$2,130,057.40		\$63,767.00					
08	Local Revenue	-26.29%	(\$248,607.97)	\$945,607.97	\$697,000.00	\$404,000.00		\$293,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$767,600.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-22.01%	(\$55,037.00)	\$250,037.00	\$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	-84.41%	(\$184,348.25)	\$218,394.03	\$34,045.78	\$34,045.78							
08	Other Special Items	-39.67%	(\$199,305.40)	\$502,451.68	\$303,146.28	\$303,146.28							
15	Receipts from Delinquent Taxes	-12.78%	(\$22,963.62)	\$179,713.62	\$156,750.00	\$156,750.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.70%	\$149,188.37	\$8,775,292.95	\$8,924,481.32	\$8,924,481.32							
07	Minimum Library Tax	-0.55%	(\$3,284.00)	\$597,043.00	\$593,759.00	\$593,759.00							
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	-1.90%	(\$268,357.87)	\$14,133,964.65	\$13,865,606.78	\$13,508,839.78	\$0.00	\$356,767.00	\$0.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	Utility
20	4.00	11.00	-2.25%	(\$33,400.00)	\$1,481,255.00	\$1,447,855.00	\$1,447,855.00								
21			18.75%	\$9,000.00	\$48,000.00	\$57,000.00	\$57,000.00								
22	1.00	4.00	0.67%	\$1,000.00	\$148,610.00	\$149,610.00	\$149,610.00								
23			1.62%	\$20,000.00	\$1,237,000.00	\$1,257,000.00	\$1,257,000.00								
25	27.00	5.00	-2.13%	(\$78,560.22)	\$3,688,082.19	\$3,609,521.97	\$3,587,341.00	\$22,180.97							
26	8.00	1.00	-0.40%	(\$4,616.03)	\$1,153,816.84	\$1,149,200.81	\$1,133,400.00	\$15,800.81							
27			1.59%	\$1,000.00	\$63,020.00	\$64,020.00	\$64,020.00								
28	3.00	48.00	-14.95%	(\$112,072.00)	\$749,589.00	\$637,517.00	\$280,750.00			\$356,767.00					
29			-0.55%	(\$3,284.00)	\$597,043.00	\$593,759.00	\$593,759.00								
30			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00								
31			3.24%	\$42,000.00	\$1,298,000.00	\$1,340,000.00	\$1,340,000.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			0.00%	\$0.00	\$300.00	\$300.00	\$300.00								
36			5.91%	\$66,465.00	\$1,125,200.00	\$1,191,665.00	\$1,191,665.00								
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	2.00	5.92%	\$10,000.00	\$168,935.00	\$178,935.00	\$178,935.00								
44			-68.80%	(\$110,246.00)	\$160,246.00	\$50,000.00	\$50,000.00								
45			-17.36%	(\$182,569.00)	\$1,051,792.00	\$869,223.00	\$869,223.00								
46			#DIV/0!	\$240,000.00	\$0.00	\$240,000.00	\$240,000.00								
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	45.00	71.00	-0.97%	(\$135,282.25)	\$14,000,889.03	\$13,865,606.78	\$13,470,858.00	\$37,981.78	\$0.00	\$356,767.00	\$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>	Amount	Comment/Explanation
				NONE			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$4,253,400.00	0.88%	15A Public Schools	6	\$7,847,700.00	5.78%
2 Residential	2,442	\$403,879,600.00	83.54%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	72	\$111,635,600.00	82.23%
4A Commercial	112	\$51,511,600.00	10.66%	15D Church and Charities	12	\$15,758,700.00	11.61%
4B Industrial	52	\$23,369,200.00	4.83%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	3	\$524,100.00	0.39%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$417,565.00	0.09%				
Total	2,708	\$483,431,365.00	100.00%	Total	93	\$135,766,100.00	100.00%
Average Ratio (%), Assessed to True Value				26.84%			
Equalized Valuation, Taxable Properties				\$1,801,160,078.24			
Total # of property tax appeals filed in 2018				County Tax Board			
				26.00			
				State Tax Court			
				0.00			
Number of 2018 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2018				\$15,190.35			

Percentage of Exempt vs.
Non-Exempt Properties 28.08%

<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 2018 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate		
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																	Total Long Term Exemptions - GRAND TOTAL		\$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	45,613.11	\$14,000.00			\$30,526.71	\$1,086.40
Supervisory Staff (Department Heads & Managers)	5.00	5.00	899,554.18	\$678,202.83		\$84,811.40	\$84,657.43	\$51,882.52
Police Officers (Including Superior Officers)	23.00	0.00	3,736,838.12	\$2,457,907.00	\$160,000.00	\$772,917.65	\$310,373.82	\$35,639.65
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	18.00	22.00	1,746,910.45	\$1,182,900.17	\$57,000.00	\$147,931.20	\$268,587.22	\$90,491.86
Totals	46.00	34.00	6,428,915.86	\$4,333,010.00	\$217,000.00	\$1,005,660.25	\$694,145.18	\$179,100.43

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	8.00	\$11,517.69	\$92,141.52	6.00	\$10,823.76	\$64,942.56
Parent & Child	4.00	\$20,392.19	\$81,568.76	4.00	\$19,993.38	\$79,973.52
Employee & Spouse (or Partner)	7.00	\$22,247.14	\$155,729.98	4.00	\$22,752.54	\$91,010.16
Family	17.00	\$31,467.01	\$534,939.17	21.00	\$30,971.87	\$650,409.27
Employee Cost Sharing Contribution (enter as negative -)			(\$200,760.96)			(\$216,508.97)
Subtotal	36.00		\$663,618.47	35.00		\$669,826.54
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00	1	\$21,186.84	\$21,186.84
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$31,467.01	\$31,467.01	1	\$31,312.08	\$31,312.08
Employee Cost Sharing Contribution (enter as negative -)			(\$940.30)			(\$1,682.58)
Subtotal	1.00		\$30,526.71	2.00		\$50,816.34
<u>Retirees - Health Benefits - Annual Cost</u>						
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		\$694,145.18	37.00		\$720,642.88

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
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department	2835.16	\$519,828.65	X		
General Govt - All other	411.00	\$27,824.12			
DPW Director	44.00	\$7,175.71			
Recreation Director	55.00	\$4,760.67			
CFO	45.00	\$2,250.00			
Municipal Clerk	11.00	\$1,308.70			
Court Administrator	41.00	\$2,858.34			
Totals	3442.16	\$566,006.19			
Total Funds Reserved as of end of 2018		\$33,523.92			
Total Funds Appropriated in 2019		\$0.00			

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,705,000.00	\$17,705,000.00				
Regional School Debt						
Utility Fund Debt						
Pool		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$5,380,750.00	\$5,166,813.85				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$23,085,750.00	\$17,918,936.15	\$869,223.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>6,685</u>					
Per Capita Gross Debt	<u>\$3,453.37</u>					
Per Capita Net Debt	<u>\$772.90</u>					
3 Yr. Average Property Valuation		<u>\$1,782,626,338.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.29%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$705,643.00			
Bond Anticipation Notes - Interest			\$163,580.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$869,223.00	\$0.00	\$0.00	\$0.00
Total Principal			\$705,643.00	\$0.00	\$0.00	\$0.00
Total Interest			\$163,580.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>6.27%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<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

(Press ALT-Enter to go to a new line in each cell)
