



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2010_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	N.	Mirabelli	12/31/2015	pmirabelli@mountainside-nj.com

Chief Administrative Officer

James	J.	Debbie, Jr.		jdebbie@mountainside-nj.com
-------	----	-------------	--	-----------------------------

Chief Financial Officer

Jill	A.	Goode		jgoode@mountainside-nj.com
------	----	-------	--	----------------------------

Municipal Clerk

Martha		Lopez		mlopez@mountainside-nj.com
--------	--	-------	--	----------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Deanna		Andre	12/31/2017	dandre@mountainside-nj.com
William	R.	Lane	12/31/2015	wlane@mountainside-nj.com
Robert	W.	Messler	12/31/2015	rmessler@mountainside-nj.com
Glenn	W.	Mortimer	12/31/2016	gmortimer@mountainside-nj.com
Keith	C.	Turner	12/31/2017	kturner@mountainside-nj.com
Rene		Dierkes	12/31/2016	rdierkes@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.721	\$8,216,557.64	25.54%	\$2,831.74	Municipal Purpose Tax	ACTUAL	\$8,462,886.08
Municipal Library	0.117	\$560,907.00	1.74%	\$192.51	Municipal Library	ACTUAL	\$569,060.00
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	3.060	\$14,611,649.00	45.42%	\$5,034.94	Local School District	ESTIMATED	\$15,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.786	\$8,531,026.88	26.52%	\$2,938.70	County Purposes	ESTIMATED	\$8,841,872.37
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.052	\$251,602.07	0.78%	\$85.56	County Open Space	ESTIMATED	\$258,127.63
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	6.736	\$32,171,742.59	100.00%	\$11,083.46	Total ESTIMATED amount to be raised by taxes		\$33,131,946.08
Total Taxable Valuation as of October 1, 2014 <u>\$477,795,347.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,350,646.14</u>		
Current Year Average Residential Assessment <u>\$164,540.65</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,422,592.22</u>		
					Total Non-Municipal Tax Levy <u>\$24,100,000.00</u>		
					Amount to be Raised by Taxes - Before RUT <u>\$32,171,946.08</u>		
					Reserve for Uncollected Taxes (RUT) <u>\$957,439.24</u>		
					Total Amount to be Raised by Taxes <u>\$33,129,385.32</u>		
					% of Tax Collections used to Calculate RUT <u>97.11%</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 2014 <u>31,793,760.16</u>		
					Total Tax Levy, CY 2014 <u>32,270,845.75</u>		
					% of Taxes Collected, CY 2014 <u>98.52%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$415,437.71</u>		

<u>Prior Year to Current Year Comparison</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
1.721	1.771	2.91%

<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,216,557.64	\$8,462,886.08	3.00%	\$246,328.44

<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,831.74	\$2,914.01	2.91%	\$82.27

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.30%	\$4,500.00	\$1,485,867.00	\$1,490,367.00	\$1,435,000.00		\$55,367.00					
08	Local Revenue	-9.66%	(\$83,322.10)	\$862,822.10	\$779,500.00	\$459,500.00		\$320,000.00					
09	State Aid (without offsetting appropriation)	0.40%	\$3,027.00	\$764,573.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-31.06%	(\$69,821.00)	\$224,821.00	\$155,000.00	\$155,000.00							
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	-54.99%	(\$54,602.77)	\$99,291.00	\$44,688.23	\$44,688.23							
08	Other Special Items	-56.13%	(\$360,885.43)	\$642,993.34	\$282,107.91	\$282,107.91							
15	Receipts from Delinquent Taxes	-1.14%	(\$2,391.00)	\$209,141.00	\$206,750.00	\$206,750.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.57%	(\$313,507.94)	\$8,776,394.02	\$8,462,886.08	\$8,462,886.08							
07	Minimum Library Tax	1.45%	\$8,153.00	\$560,907.00	\$569,060.00	\$569,060.00							
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	-6.38%	(\$868,850.24)	\$13,626,809.46	\$12,757,959.22	\$12,382,592.22	\$0.00	\$375,367.00	\$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	General Government	3.00	16.00	0.87%	\$6,500.00	\$748,105.00	\$754,605.00	\$754,605.00							
21	Land-Use Administration		1.00	0.00%	\$0.00	\$58,000.00	\$58,000.00	\$58,000.00							
22	Uniform Construction Code	1.00	6.00	7.11%	\$9,000.00	\$126,610.00	\$135,610.00	\$135,610.00							
23	Insurance			4.90%	\$57,975.00	\$1,184,000.00	\$1,241,975.00	\$1,241,975.00							
25	Public Safety	28.00	7.00	0.24%	\$8,541.43	\$3,566,918.65	\$3,575,460.08	\$3,553,341.00	\$22,119.08						
26	Public Works	7.00	2.00	-1.69%	(\$16,677.28)	\$989,023.35	\$972,346.07	\$960,400.00	\$11,946.07						
27	Health and Human Services		1.00	2.47%	\$1,400.00	\$56,620.00	\$58,020.00	\$58,020.00							
28	Parks and Recreation	3.00	48.00	-2.36%	(\$15,750.00)	\$666,367.00	\$650,617.00	\$260,750.00	\$14,500.00	\$375,367.00					
29	Education (including Library)			1.45%	\$8,153.00	\$560,907.00	\$569,060.00	\$569,060.00							
30	Unclassified			0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00							
31	Utilities and Bulk Purchases			2.78%	\$41,000.00	\$1,475,000.00	\$1,516,000.00	\$1,516,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$300.00	\$300.00	\$300.00							
36	Statutory Expenditures			11.13%	\$97,674.30	\$877,325.70	\$975,000.00	\$975,000.00							
37	Judgements			-100.00%	(\$95,000.00)	\$95,000.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	2.00	2.00	-2.86%	(\$4,440.92)	\$155,435.00	\$150,994.08	\$150,935.00	\$59.08						
44	Capital			-90.07%	(\$287,719.00)	\$319,432.99	\$31,713.99	\$31,713.99							
45	Debt			77.65%	\$453,819.00	\$584,439.00	\$1,038,258.00	\$1,038,258.00							
46	Deferred Charges			-100.00%	(\$198,100.00)	\$198,100.00	\$0.00	\$0.00							
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	44.00	83.00	0.52%	\$66,375.53	\$12,691,583.69	\$12,757,959.22	\$12,333,967.99	\$48,624.23	\$0.00	\$375,367.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	94	\$6,288,700.00	1.32%	15A Public Schools	6	\$7,847,700.00	5.78%
2 Residential	2,411	\$396,707,500.00	83.10%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	70	\$111,335,600.00	81.95%
4A Commercial	108	\$50,332,400.00	10.54%	15D Church and Charities	13	\$15,918,200.00	11.72%
4B Industrial	53	\$24,035,600.00	5.04%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	5	\$749,100.00	0.55%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,666	\$477,364,200.00	100.00%	Total	94	\$135,850,600.00	100.00%
Average Ratio (%), Assessed to True Value				27.96%			
Equalized Valuation, Taxable Properties				\$1,707,311,158.80			
Total # of property tax appeals filed in 2014				County Tax Board	72.00		
				State Tax Court	14.00		
Number of 2014 County Tax Board decisions appealed to Tax Court				12.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2014				\$248,657.16			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.41%			

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 2014 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		7.00	69,871.91	\$11,000.00	\$0.00	\$0.00	\$58,030.41	\$841.50
Supervisory Staff (Department Heads & Managers)	5.00	8.00	718,714.82	\$545,510.00		\$71,000.00	\$60,473.31	\$41,731.51
Police Officers (Including Superior Officers)	23.00		3,689,318.28	\$2,567,000.00	\$120,000.00	\$613,000.00	\$350,356.78	\$38,961.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				\$0.00	
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.00	33.00	1,463,608.23	\$961,000.00	\$54,000.00	\$126,000.00	\$244,960.73	\$77,647.50
Totals	44.00	48.00	5,941,513.24	\$4,084,510.00	\$174,000.00	\$810,000.00	\$713,821.23	\$159,182.01

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	7.00	\$10,990.06	\$76,930.42
Parent & Child	4.00	\$18,173.82	\$72,695.28
Employee & Spouse (or Partner)	4.00	\$21,894.39	\$87,577.56
Family	22.00	\$29,136.11	\$640,994.42
Employee Cost Sharing Contribution (enter as negative -)			(\$222,406.86)
Subtotal	37.00	\$80,194.38	\$655,790.82
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	2	\$29,912.58	\$59,825.16
Employee Cost Sharing Contribution (enter as negative -)			(\$1,794.75)
Subtotal	2.00	\$29,912.58	\$58,030.41
Retirees - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	39.00	\$110,106.96	\$713,821.23

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	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$21,844,000.00	\$21,844,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
0	\$90,000.00	\$90,000.00	\$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	\$4,851,900.00	\$4,851,900.00				
Bonds Outstanding	\$1,065,000.00	\$1,065,000.00				
Loans and Other Debt	\$45,777.93	\$45,777.93				
Total (Current Year)	\$27,896,677.93	\$21,934,000.00	\$5,962,677.93			
Population (2010 census)	<u>6,685</u>					
Per Capita Gross Debt	<u>\$4,173.03</u>					
Per Capita Net Debt	<u>\$891.95</u>					
3 Yr. Average Property Valuation		<u>\$1,688,622,277.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.35%</u>				
Utility Fund - Principal			\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$539,500.00	\$614,500.00	\$639,500.00	\$970,220.00
Bond Anticipation Notes - Interest			\$48,525.00	\$48,525.00	\$48,525.00	\$48,525.00
Bonds - Principal			\$355,000.00	\$335,000.00	\$335,000.00	\$0.00
Bonds - Interest			\$49,100.00	\$33,125.00	\$16,700.00	\$0.00
Loans & Other Debt - Principal			\$45,778.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Interest			\$355.00	\$0.00	\$0.00	\$0.00
Total			\$1,068,258.00	\$1,061,150.00	\$1,069,725.00	\$1,018,745.00
Total Principal			\$970,278.00	\$979,500.00	\$1,004,500.00	\$970,220.00
Total Interest			\$97,980.00	\$81,650.00	\$65,225.00	\$48,525.00
% of Total Current Year Budget			8.37%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa2					
Year of Last Rating	2013					
Mark "X" if Municipality has no bond rating						

