



State of New Jersey

Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2010_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

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

Chief Administrative Officer

James	J.	Debbie, Jr.		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	M.	Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Deanna		Andre	12/31/2017	dandre@mountainside-nj.com
Robert	W.	Messler	12/31/2018	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
Wendy		Fech-Caccamo	12/31/2018	wcaccamo@mountainside-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	1.771	\$8,462,886.08	24.73%	\$2,919.16	Municipal Purpose Tax	ACTUAL	\$8,547,450.78
Municipal Library	0.119	\$569,060.00	1.66%	\$196.15	Municipal Library	ACTUAL	\$583,433.00
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	3.366	\$16,081,086.00	46.98%	\$5,548.22	Local School District	ESTIMATED	\$16,304,970.79
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.854	\$8,856,341.47	25.87%	\$3,055.97	County Purposes	ESTIMATED	\$9,144,172.57
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.054	\$258,127.63	0.75%	\$89.01	County Open Space	ESTIMATED	\$264,792.04
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	7.164	\$34,227,501.18	100.00%	\$11,808.50	Total ESTIMATED amount to be raised by taxes		\$34,844,819.18
Total Taxable Valuation as of October 1, 2015 <u>\$478,426,658.00</u>					Revenue Anticipated, Excluding Tax Levy <u>3,331,601.83</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,502,485.62</u>		
Current Year Average Residential Assessment <u>\$164,831.13</u>					Total Non-Municipal Tax Levy <u>\$25,713,935.40</u>		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT <u>\$33,884,819.19</u>		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT) <u>\$958,182.55</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$34,843,001.74</u>		
1.771	1.786	0.85%			% of Tax Collections used to Calculate RUT <u>97.25%</u>		
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$8,462,886.08	\$8,547,450.78	1.00%	\$84,564.70		Total Tax Revenue, Collections CY 2015 <u>33,830,436.02</u>		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2015 <u>34,307,065.02</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2015 <u>98.61%</u>		
\$2,919.16	\$2,943.88	0.85%	\$24.72		Delinquent Taxes - December 31, 2015 <u>\$411,257.01</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.39%	(\$5,744.11)	\$1,490,367.00	\$1,484,622.89	\$1,435,000.00		\$49,622.89					
08	Local Revenue	-11.89%	(\$102,145.16)	\$858,889.27	\$756,744.11	\$435,500.00		\$321,244.11					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$767,600.00	\$767,600.00	\$767,600.00							
08	Uniform Construction Code Fees	-24.90%	(\$51,393.00)	\$206,393.00	\$155,000.00	\$155,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-60.37%	(\$83,934.38)	\$139,043.00	\$55,108.62	\$55,108.62							
08	Other Special Items	-45.39%	(\$229,960.55)	\$506,603.75	\$276,643.22	\$276,643.22							
15	Receipts from Delinquent Taxes	-50.23%	(\$208,687.71)	\$415,437.71	\$206,750.00	\$206,750.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.76%	(\$1,031,059.07)	\$9,578,509.85	\$8,547,450.78	\$8,547,450.78							
07	Minimum Library Tax	2.52%	\$14,373.00	\$569,060.00	\$583,433.00	\$583,433.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-11.69%	(\$1,698,550.96)	\$14,531,903.58	\$12,833,352.62	\$12,462,485.62	\$0.00	\$370,867.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	4.00	16.00	3.99%	\$30,500.00	\$764,605.00	\$795,105.00	\$795,105.00								
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	-4.42%	(\$6,000.00)	\$135,610.00	\$129,610.00	\$129,610.00								
23	Insurance			0.80%	\$10,000.00	\$1,244,975.00	\$1,254,975.00	\$1,254,975.00								
25	Public Safety		28.00	7.00	-3.66%	(\$131,853.35)	\$3,599,309.82	\$3,467,456.47	\$3,449,277.00	\$18,179.47						
26	Public Works		8.00	2.00	-8.26%	(\$85,316.62)	\$1,032,851.10	\$947,534.48	\$940,400.00	\$7,134.48						
27	Health and Human Services			1.00	0.00%	\$0.00	\$58,020.00	\$58,020.00	\$58,020.00							
28	Parks and Recreation		3.00	48.00	2.46%	\$16,000.00	\$650,617.00	\$666,617.00	\$261,750.00	\$29,500.00	\$375,367.00					
29	Education (including Library)				2.53%	\$14,373.00	\$569,060.00	\$583,433.00	\$583,433.00							
30	Unclassified				0.00%	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00							
31	Utilities and Bulk Purchases				2.48%	\$37,600.00	\$1,516,000.00	\$1,553,600.00	\$1,553,600.00							
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				4.63%	\$45,000.00	\$972,000.00	\$1,017,000.00	\$1,017,000.00							
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	2.00	-3.16%	(\$4,764.41)	\$150,994.08	\$146,229.67	\$145,935.00	\$294.67						
44	Capital				204.43%	\$64,833.01	\$31,713.99	\$96,547.00	\$96,547.00							
45	Debt				-0.47%	(\$4,833.00)	\$1,038,258.00	\$1,033,425.00	\$1,033,425.00							
46	Deferred Charges				#DIV/0!	\$0.00	\$0.00	\$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	46.00	83.00	-0.11%	(\$14,461.37)	\$12,852,313.99	\$12,837,852.62	\$12,407,377.00	\$55,108.62	\$0.00	\$375,367.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	107	\$5,975,400.00	1.25%	15A Public Schools	6	\$7,847,700.00	5.77%	
2 Residential	2,416	\$398,232,000.00	83.31%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm			0.00%	15C Public Property	72	\$11,635,600.00	82.06%	
4A Commercial	108	\$50,183,500.00	10.50%	15D Church and Charities	13	\$15,918,200.00	11.70%	
4B Industrial	53	\$23,611,700.00	4.94%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments			0.00%	15F Other Exempt	4	\$643,700.00	0.47%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	2,684	\$478,002,600.00	100.00%	Total	95	\$136,045,200.00	100.00%	
Average Ratio (%), Assessed to True Value			27.28%	Percentage of Exempt vs. Non-Exempt Properties				28.46%
Equalized Valuation, Taxable Properties			\$1,752,208,944.28					
Total # of property tax appeals filed in 2015			County Tax Board					67.00
			State Tax Court					21.00
Number of 2015 County Tax Board decisions appealed to Tax Court							6.00	
Number of pending property tax appeals in State Tax Court							13.00	
Amount paid out by municipality for tax appeals in 2015							\$359,262.94	

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 2015 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	95,313.13	\$11,500.00	\$0.00	\$0.00	\$82,933.38	\$879.75
Supervisory Staff (Department Heads & Managers)	5.00	8.00	752,682.79	\$576,000.00	\$0.00	\$68,544.00	\$64,074.79	\$44,064.00
Police Officers (Including Superior Officers)	23.00	0.00	3,810,806.98	\$2,600,000.00	\$160,000.00	\$654,000.00	\$359,106.98	\$37,700.00
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	33.00	1,554,914.78	\$1,036,100.00	\$35,000.00	\$123,295.00	\$281,258.13	\$79,261.65
Totals	46.00	48.00	6,213,717.68	\$4,223,600.00	\$195,000.00	\$845,839.00	\$787,373.28	\$161,905.40

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	7.00	\$11,306.66	\$79,146.62	7.00	\$10,990.06	\$76,930.42
Parent & Child	2.00	\$20,013.42	\$40,026.84	4.00	\$18,173.82	\$72,695.28
Employee & Spouse (or Partner)	3.00	\$22,877.28	\$68,631.84	4.00	\$21,894.39	\$87,577.56
Family	24.00	\$31,166.75	\$748,002.10	22.00	\$29,136.11	\$640,994.42
Employee Cost Sharing Contribution (enter as negative -)			(\$231,366.78)			(\$222,406.86)
Subtotal	36.00		\$704,440.62	37.00		\$655,790.82
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child	1	\$21,208.08	\$21,208.08			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$32,199.78	\$64,399.56	2	\$29,912.58	\$59,825.16
Employee Cost Sharing Contribution (enter as negative -)			(\$2,674.26)			(\$1,794.75)
Subtotal	3.00		\$82,933.38	2.00		\$58,030.41
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		\$787,374.00	39.00		\$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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

	Gross Debt	Deductions	Net Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$20,900,000.00	\$20,900,000.00	\$0.00	Utility Fund - Principal	\$30,000.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$614,500.00			
0	\$30,000.00	\$30,000.00	\$0.00	Bond Anticipation Notes - Interest	\$48,525.00			
0	\$0.00		\$0.00	Bonds - Principal	\$355,000.00	\$355,000.00	\$0.00	\$0.00
0			\$0.00	Bonds - Interest	\$33,125.00	\$16,700.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,081,150.00	\$371,700.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$999,500.00	\$355,000.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$81,650.00	\$16,700.00	\$0.00	\$0.00
Notes Outstanding	\$4,834,900.00		\$4,834,900.00	% of Total Current Year Budget	8.42%			
Bonds Outstanding	\$710,000.00		\$710,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$26,474,900.00	\$20,930,000.00	\$5,544,900.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	6,685			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,960.34			Rating	Aa2			
Per Capita Net Debt	\$829.45			Year of Last Rating	2013			
3 Yr. Average Property Valuation		\$1,712,934,565.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.32%						

