

2017 Municipal Budget
of the Borough of Mount Arlington, County of Morris for the fiscal year 2017.

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2017	2016
1. Surplus	1,011,840	969,840
2. Total Miscellaneous Revenues	3,350,133	3,269,078
3. Receipts from Delinquent Taxes	213,000	213,000
4. a) Local Tax for Municipal Purposes	5,787,612	5,692,547
b) Addition to Local District School Tax	254,711	251,155
Total Amount to be Raised by Taxes	6,042,323	5,943,702
Total General Revenues	10,617,296	10,395,621

Summary of Appropriations	2017 Budget	Final 2016 Budget
1. Operating Expenses: Salaries & Wages	2,853,990	2,772,170
Other Expenses	4,402,677	4,663,625
2. Deferred Charges & Other Appropriations	741,129	723,071
3. Capital Improvements	993,500	840,000
4. Debt Service (Include for School Purposes)	1,225,600	1,038,354
5. Reserve for Uncollected Taxes	400,400	358,400
Total General Appropriations	10,617,296	10,395,621
Total Number of Employees	45	45

Balance of Outstanding Debt				
	General	Water Utility	Sewer Utility	Utility - Other
Interest	145,600			
Principal	780,000			
Outstanding Balance	3,835,000			

Notice is hereby given that the budget and tax resolution was approved by the Governing Body of the Borough of Mount Arlington, County of Morris on April 4, 2017

A hearing on the budget and tax resolution will be held at Mount Arlington Municipal Building, on
May 2, 2017 at 7 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2017 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of Linda DeSantis, Borough Clerk, at the Municipal Building, 419 Howard Boulevard, Mount Arlington New Jersey, or by calling 973-398-6832 ext. 112 during the hours of 8:30 A.M. to 4:30 P.M.



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Stanzilis	12/31/2018	mstanzilis@mtarlingtonboro.com

Chief Administrative Officer

Carolyn		Rinaldi		crinaldi@mtarlingtonboro.com
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Chief Financial Officer

Carolyn		Rinaldi		crinaldi@mtarlingtonboro.com
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Municipal Clerk

Linda		DeSantis		ldesantis@mtarlingtonboro.com
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Registered Municipal Accountant

Francis		Jones		bjones@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Sorge	12/31/2018	rsorge@mtarlingtonboro.com
Stephen		Sadow	12/31/2017	ssadow@mtarlingtonboro.com
John		Windish	12/31/2018	jwindish@mtarlingtonboro.com
Andrew		Cangiano	12/31/2019	acangiano@mtarlingtonboro.com
John		Delaney	12/31/2017	jdelaney@mtarlingtonboro.com
Leonard		Loughridge	12/31/2019	lloughridge@mtarlingtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.822	\$5,692,547.34	31.70%	\$2,352.59	Municipal Purpose Tax	ESTIMATED	\$5,787,611.95
Municipal Library	0.036	\$251,155.00	1.40%	\$103.03	Municipal Library	ACTUAL	\$254,711.00
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	1.456	\$10,071,260.00	56.09%	\$4,167.12	Local School District	ESTIMATED	\$10,272,685.20
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.280	\$1,941,534.00	10.81%	\$801.37	County Purposes	ESTIMATED	\$1,980,364.70
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 2016 Budget)	2.594	\$17,956,496.34	100.00%	\$7,424.11	Total ESTIMATED amount to be raised by taxes		\$18,295,372.85
Total Taxable Valuation as of October 1, 2016 <u>\$707,693,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,574,972.73</u>		
Current Year Average Residential Assessment <u>\$286,203.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>10,216,895.68</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$12,253,049.90</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$17,894,972.85</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$400,400.02</u>		
0.822	0.818	-0.49%			Total Amount to be Raised by Taxes <u>\$18,295,372.87</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.81%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,692,547.34	\$5,787,611.95	1.67%	\$95,064.61		<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 2016 <u>17,656,397.74</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>18,046,217.37</u>		
\$2,352.59	\$2,341.14	-0.49%	(\$11.45)		% of Taxes Collected, CY 2016 <u>97.84%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$389,819.63</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	4.33%	\$42,000.00	\$969,840.00	\$1,011,840.00	\$1,011,840.00							
08	Local Revenue	-2.74%	(\$33,717.20)	\$1,231,098.66	\$1,197,381.46	\$1,197,381.46							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$338,657.00	\$338,657.00	\$338,657.00							
08	Uniform Construction Code Fees	-60.89%	(\$108,988.00)	\$178,988.00	\$70,000.00	\$70,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-8.48%	(\$116,788.97)	\$1,377,328.97	\$1,260,540.00	\$1,260,540.00							
10	Public and Private Revenue	-82.23%	(\$16,445.73)	\$20,000.00	\$3,554.27	\$3,554.27							
08	Other Special Items	108.65%	\$249,954.07	\$230,045.93	\$480,000.00	\$480,000.00							
15	Receipts from Delinquent Taxes	-2.07%	(\$4,505.92)	\$217,505.92	\$213,000.00	\$213,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.64%	\$36,763.23	\$5,750,848.72	\$5,787,611.95	\$5,787,611.95							
07	Minimum Library Tax	1.42%	\$3,556.00	\$251,155.00	\$254,711.00	\$254,711.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$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	0.49%	\$51,827.48	\$10,565,468.20	\$10,617,295.68	\$10,617,295.68	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.21	8.57	7.02%	\$62,535.00	\$890,915.00	\$953,450.00	\$953,450.00							
21	Land-Use Administration	0.25		20.15%	\$15,315.00	\$76,005.00	\$91,320.00	\$91,320.00							
22	Uniform Construction Code	0.76	1.00	30.22%	\$7,540.00	\$24,950.00	\$32,490.00	\$32,490.00							
23	Insurance			5.92%	\$66,938.00	\$1,130,375.00	\$1,197,313.00	\$1,197,313.00							
25	Public Safety	15.03	1.00	0.60%	\$12,195.00	\$2,018,710.00	\$2,030,905.00	\$2,030,905.00							
26	Public Works	3.86	2.14	13.15%	\$113,035.00	\$859,316.41	\$972,351.41	\$972,351.41							
27	Health and Human Services			14.20%	\$8,045.00	\$56,640.00	\$64,685.00	\$64,685.00							
28	Parks and Recreation	0.14	9.00	11.01%	\$4,655.00	\$42,275.00	\$46,930.00	\$46,930.00							
29	Education (including Library)	3.00	6.00	1.42%	\$3,556.00	\$251,155.00	\$254,711.00	\$254,711.00							
30	Unclassified			3.09%	\$3,554.27	\$115,100.00	\$118,654.27	\$118,654.27							
31	Utilities and Bulk Purchases	4.75	0.29	-16.68%	(\$241,046.00)	\$1,445,488.00	\$1,204,442.00	\$1,204,442.00							
32	Landfill / Solid Waste Disposal			-10.07%	(\$2,800.00)	\$27,800.00	\$25,000.00	\$25,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00							
36	Statutory Expenditures			2.50%	\$18,058.00	\$723,071.00	\$741,129.00	\$741,129.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00							
42	Shared Services			-55.85%	(\$213,816.00)	\$382,816.00	\$169,000.00	\$169,000.00							
43	Court and Public Defender			2.00%	\$2,165.00	\$108,250.00	\$110,415.00	\$110,415.00							
44	Capital			18.61%	\$153,500.00	\$825,000.00	\$978,500.00	\$978,500.00							
45	Debt			-10.86%	(\$112,754.39)	\$1,038,354.39	\$925,600.00	\$925,600.00							
46	Deferred Charges			#DIV/0!	\$300,000.00		\$300,000.00	\$300,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			11.72%	\$42,000.00	\$358,400.00	\$400,400.00	\$400,400.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	31.00	28.00	2.34%	\$242,674.88	\$10,374,620.80	\$10,617,295.68	\$10,617,295.68	\$0.00	\$0.00	\$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, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	140	\$19,452,000.00	2.75%
2 Residential	2,110	\$603,740,800.00	85.31%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	7	\$6,300.00	0.00%
4B Industrial	43	\$63,559,700.00	8.98%
4C Apartments	1	\$234,200.00	0.03%
5A/5B Railroad	7	\$20,700,000.00	2.92%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	2,309	\$707,693,000.00	100.00%

Average Ratio (%), Assessed to True Value	90.54%
Equalized Valuation, Taxable Properties	\$781,635,741.11

Total # of property tax appeals filed in 2016	County Tax Board	8.00
	State Tax Court	0.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$5,002,400.00	7.97%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	58	\$13,089,800.00	20.87%
15D Church and Charities	7	\$4,026,900.00	6.42%
15E Cemeteries & Graveyards	1	\$36,500.00	0.06%
15F Other Exempt	14	\$40,574,000.00	64.68%
Total	82	\$62,729,600.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 8.86%

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 2016 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption	N/A			
J Dwelling Abatement	N/A			
K New Dwelling/Conversion Exemption	N/A			
L New Dwelling/Conversion Abatement	N/A			
N Multiple Dwelling Exemption	N/A			
O Multiple Dwelling Abatement	N/A			
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	65,990.30	\$40,531.00		\$698.00	\$21,660.68	\$3,100.62
Supervisory Staff (Department Heads & Managers)	3.00		444,038.00	\$328,793.00		\$42,447.18	\$47,645.16	\$25,152.66
Police Officers (Including Superior Officers)	14.00		2,198,643.24	\$1,387,669.00	\$170,000.00	\$360,037.00	\$174,780.56	\$106,156.68
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	14.00	21.00	1,330,968.98	\$878,512.08	\$51,500.00	\$88,406.82	\$241,404.16	\$71,145.92
Totals	31.00	28.00	4,039,640.52	\$2,635,505.08	\$221,500.00	\$491,589.00	\$485,490.56	\$205,555.88

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	7.00	\$11,039.16	\$77,274.12	7.00	\$11,214.62	\$78,502.34
Parent & Child	2.00	\$20,089.08	\$40,178.16	2.00	\$20,109.24	\$40,218.48
Employee & Spouse (or Partner)	4.00	\$22,338.96	\$89,355.84	5.00	\$22,382.54	\$111,912.70
Family	12.00	\$30,971.40	\$371,656.80	13.00	\$32,371.02	\$420,823.26
Employee Cost Sharing Contribution (enter as negative -)			(\$114,635.04)			(\$136,921.68)
Subtotal	25.00		\$463,829.88	27.00		\$514,535.10
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,445.88	\$22,445.88	1	\$22,468.08	\$22,468.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$785.20)			(\$786.36)
Subtotal	1.00		\$21,660.68	1.00		\$21,681.72
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$6,773.28	\$13,546.56	2	\$6,485.40	\$12,970.80
Parent & Child	1	\$10,724.40	\$10,724.40	1	\$10,268.52	\$10,268.52
Employee & Spouse (or Partner)	8	\$30,381.05	\$243,048.40	6	\$25,886.32	\$155,317.92
Family			\$0.00	2	\$36,934.32	\$73,868.64
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	11.00		\$267,319.36	11.00		\$252,425.88
GRAND TOTAL	37.00		\$752,809.92	39.00		\$788,642.70

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	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,190,000.00	\$2,190,000.00	\$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		\$0.00				
Bonds Outstanding	\$3,835,000.00	\$3,834,850.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$6,025,000.00	\$2,190,150.00	\$3,834,850.00			
Population (2010 census)	<u>5,050</u>					
Per Capita Gross Debt	<u>\$1,193.07</u>					
Per Capita Net Debt	<u>\$759.38</u>					
3 Yr. Average Property Valuation		<u>\$758,592,298.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.51%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$780,000.00	\$790,000.00	\$530,000.00	\$1,735,000.00
Bonds - Interest			\$145,600.00	\$122,200.00	\$90,600.00	\$140,600.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$925,600.00	\$912,200.00	\$620,600.00	\$1,875,600.00
Total Principal			\$780,000.00	\$790,000.00	\$530,000.00	\$1,735,000.00
Total Interest			\$145,600.00	\$122,200.00	\$90,600.00	\$140,600.00
% of Total Current Year Budget			8.72%			
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	AA3					
Year of Last Rating	2015					
Mark "X" if Municipality has no bond rating						

