



# State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1426 Mount Arlington Borough - County of Morris Adopted

Municode: 1426

Filename: 1426\_fba\_2021.xlsm

Website: mountarlingtonnj.org

Phone Number:

Mailing Address:

419 Howard Boulevard

Municipality: Mount Arlington State: NJ Zip: 07856

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Stanzilis	12/31/2022	mstanzilis@mtarlingtonboro.com

## Chief Administrative Officer

Carolyn		Rinaldi		crinaldi@mtarlingtonboro.com
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## Chief Financial Officer

Carolyn		Rinaldi		<a href="mailto:crinaldi@mtarlingtonboro.com">crinaldi@mtarlingtonboro.com</a>
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## Municipal Clerk

Matthew	N.	Bansch		mbansch@mtarlingtonboro.com
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## Registered Municipal Accountant

Francis	J.	Jones		bjones@nisivoccia.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Andrew		Cangiano	12/31/2022	acangiano@mtarlingtonboro.com
Jack		Delaney	12/31/2023	jdelaney@mtarlingtonboro.com
Maria		Farris	12/31/2021	mfarris@mtarlingtonboro.com
Melissa		Fostle	12/31/2023	mfostle@mtarlingtonboro.com
Nita		Galate	12/31/2021	ngalate@mtarlingtonboro.com
Leonard		Loughridge	12/31/2022	lloughridge@mtarlingtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.801	\$5,865,372.20	29.78%	\$2,337.32	Municipal Purpose Tax	ACTUAL	\$5,865,293.77
Municipal Library	0.039	\$286,584.00	1.46%	\$113.80	Municipal Library	ACTUAL	\$286,921.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.543	\$11,293,080.00	57.34%	\$4,502.47	Local School District	ESTIMATED	\$11,518,941.60
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.299	\$2,186,238.80	11.10%	\$872.48	County Purposes	ESTIMATED	\$2,186,238.80
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.008	\$64,744.92	0.33%	\$23.34	County Open Space	ESTIMATED	\$64,744.92
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					\$731,993,100.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$291,800.00		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
<u>Comparison - Municipal Purposes Tax Levy</u>							
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,170,000.00	\$1,170,000.00	\$1,170,000.00							
08	Local Revenue	-4.86%	(\$61,628.55)	\$1,268,128.55	\$1,206,500.00	\$1,206,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$338,657.00	\$338,657.00	\$338,657.00							
08	Uniform Construction Code Fees	-11.63%	(\$11,840.00)	\$101,840.00	\$90,000.00	\$90,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-2.53%	(\$33,643.63)	\$1,330,008.63	\$1,296,365.00	\$1,296,365.00							
10	Public and Private Revenue	-45.36%	(\$11,027.93)	\$24,310.75	\$13,282.82	\$13,282.82							
08	Other Special Items	-11.00%	(\$81,572.40)	\$741,572.40	\$660,000.00	\$660,000.00							
15	Receipts from Delinquent Taxes	-45.01%	(\$174,339.49)	\$387,339.49	\$213,000.00	\$213,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.72%	(\$224,494.27)	\$6,026,692.62	\$5,802,198.35	\$5,802,198.35							
07	Minimum Library Tax	0.12%	\$337.00	\$286,584.00	\$286,921.00	\$286,921.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-5.12%	(\$598,209.27)	\$11,675,133.44	\$11,076,924.17	\$11,076,924.17	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	7.00	5.19%	\$44,115.00	\$849,656.00	\$893,771.00	\$893,771.00								
21	Land-Use Administration	0.25		-3.08%	(\$1,574.00)	\$51,115.00	\$49,541.00	\$49,541.00								
22	Uniform Construction Code	0.75		-7.53%	(\$5,811.00)	\$77,142.00	\$71,331.00	\$71,331.00								
23	Insurance			5.32%	\$63,205.00	\$1,188,553.00	\$1,251,758.00	\$1,251,758.00								
25	Public Safety	15.00		-3.06%	(\$71,703.00)	\$2,345,324.00	\$2,273,621.00	\$2,273,621.00								
26	Public Works	4.00		1.64%	\$13,537.00	\$827,361.00	\$840,898.00	\$840,898.00								
27	Health and Human Services	1.00		-1.55%	(\$969.00)	\$62,425.00	\$61,456.00	\$61,456.00								
28	Parks and Recreation		6.00	1.55%	\$707.00	\$45,470.00	\$46,177.00	\$46,177.00								
29	Education (including Library)	3.00	5.00	0.08%	\$337.38	\$436,583.62	\$436,921.00	\$436,921.00								
30	Unclassified			0.00%	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00								
31	Utilities and Bulk Purchases	2.00		-0.23%	(\$3,425.18)	\$1,470,405.00	\$1,466,979.82	\$1,466,979.82								
32	Landfill / Solid Waste Disposal			0.23%	\$260.00	\$112,100.00	\$112,360.00	\$112,360.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			10.46%	\$91,606.86	\$875,814.00	\$967,420.86	\$967,420.86								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			6.38%	\$18,210.00	\$285,250.00	\$303,460.00	\$303,460.00								
43	Court and Public Defender	2.00		200.00%	\$20,000.00	\$10,000.00	\$30,000.00	\$30,000.00								
44	Capital			0.00%	\$0.00	\$1,115,000.00	\$1,115,000.00	\$1,115,000.00								
45	Debt			0.45%	\$2,800.00	\$624,400.00	\$627,200.00	\$627,200.00								
46	Deferred Charges			-11.11%	(\$5,000.00)	\$45,000.00	\$40,000.00	\$40,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-25.03%	(\$99,463.37)	\$397,349.04	\$297,885.67	\$297,885.67								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		30.00	18.00	0.62%	\$66,832.69	\$10,822,547.66	\$10,889,380.35	\$10,889,380.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
		X		Health Insurance and Pension	Indeterminate	Health Insurance and Pension Costs are expected to increase
X				State Aid	Indeterminate	Future State Aid unknown
X				Fund Balance	Indeterminate	Fund Balance utilized must be regenerated in order to be available in future years
X				Revenue Anticipation	Indeterminate	Anticipation of revenue in certain accounts is closely aligned with revenue collections
			X	Appropriations	Indeterminate	Borough is fiscally conservative in Budget Appropriations
		X		Reserve for Uncollected Taxes	Indeterminate	Percentage utilized in calculation of reseve is closely aligned with actual collections
		X		Construction Official	Indeterminate	Based on shared service contract this amount is difficult to project

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	73	\$13,840,400.00	1.94%	15A	Public Schools	2	\$5,002,400.00	7.80%
2	Residential	2,175	\$634,753,800.00	88.76%	15B	Other Schools			0.00%
3A/3B	Farm			0.00%	15C	Public Property	66	\$13,126,100.00	20.47%
4A	Commercial	43	\$64,217,100.00	8.98%	15D	Church and Charities	7	\$4,026,900.00	6.28%
4B	Industrial	1	\$234,200.00	0.03%	15E	Cemeteries & Graveyards	1	\$36,500.00	0.06%
4C	Apartments	7	\$2,070,000.00	0.29%	15F	Other Exempt	18	\$41,930,800.00	65.39%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		2,299	\$715,115,500.00	100.00%	Total		94	\$64,122,700.00	100.00%
Average Ratio (%), Assessed to True Value		85.04%							
Equalized Valuation, Taxable Properties		\$840,916,627.47							
Total # of property tax appeals filed in 2020		County Tax Board	3.00						
		State Tax Court	4.00						
Number of 2020 County Tax Board decisions appealed to Tax Court									
Number of pending property tax appeals in State Tax Court		11.00							
Amount paid out by municipality for tax appeals in 2020		\$0.00							
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## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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[illegible]

**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	48,175.00	\$44,751.00				\$3,424.00
Supervisory Staff (Department Heads & Managers)	2.00		324,717.00	\$241,185.00		\$20,000.00	\$45,081.00	\$18,451.00
Police Officers (Including Superior Officers)	15.00		2,714,506.00	\$1,696,731.00	\$170,000.00	\$525,190.00	\$192,785.00	\$129,800.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	13.00	11.00	1,899,816.00	\$1,272,659.00	\$50,000.00	\$152,430.00	\$327,368.00	\$97,359.00
Totals	30.00	18.00	4,987,214.00	\$3,255,326.00	\$220,000.00	\$697,620.00	\$565,234.00	\$249,034.00

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	6.00	\$11,270.00	\$67,620.00	5.00	\$11,064.00	\$55,320.00
Parent & Child	1.00	\$20,172.00	\$20,172.00	2.00	\$18,852.00	\$37,704.00
Employee & Spouse (or Partner)	5.00	\$20,400.00	\$102,000.00	6.00	\$22,128.00	\$132,768.00
Family	17.00	\$31,440.00	\$534,480.00	15.00	\$29,904.00	\$448,560.00
Employee Cost Sharing Contribution (enter as negative - )			(\$164,939.00)			(\$144,960.00)
Subtotal	29.00		\$559,333.00	28.00		\$529,392.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$4,344.00	\$8,688.00	2	\$3,768.00	\$7,536.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$12,415.28	\$99,322.24	8	\$14,874.00	\$118,992.00
Family	3	\$26,400.00	\$79,200.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	13.00		\$187,210.24	10.00		\$126,528.00
<b>GRAND TOTAL</b>	42.00		\$746,543.24	38.00		\$655,920.00

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**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

[illegible]

### UFB-9 Accumulated Absence Liability

Gross Debt				Current Year Budget				
Deductions				2022 Budget				
Net Debt				2023 Budget				
				All Additional Future Years' Budgets				
Local School Debt	\$1,570,000.00	\$1,570,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$580,000.00	\$600,000.00		\$0.00
0			\$0.00	Bonds - Interest	\$47,200.00	\$24,000.00		\$0.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$627,200.00	\$624,000.00	\$0.00	\$0.00
0			\$0.00	Total Principal	\$580,000.00	\$600,000.00	\$0.00	\$0.00
Municipal Purposes				Total Interest	\$47,200.00	\$24,000.00	\$0.00	\$0.00
Debt Authorized			\$0.00	% of Total Current Year Budget	5.76%			
Notes Outstanding			\$0.00	Description	Debt Not Listed Above			
Bonds Outstanding	\$2,795,930.00	\$150.00	\$2,795,780.00	Total Guarantees - Governmental				
Loans and Other Debt			\$0.00	Total Guarantees - Other				
Total (Current Year)	\$4,365,930.00	\$1,570,150.00	\$2,795,780.00	Total Capital/Equipment Leases				
Population (2010 census)	5,455			Total Other				
Per Capita Gross Debt	\$800.35			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$512.52			Rating	AA3			
3 Yr. Average Property Valuation		\$848,113,441.33		Year of Last Rating				
Net Debt as % of 3 Year Avg Property Valuation		0.33%		Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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