



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1426 Mount Arlington Borough - County of Morris Adopted

Municode: 1426 Filename: 1426_fba_2023.xlsm

Website: www.mountarlingtonnj.org

Phone Number: 973-398-6832

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	12/31/2026	mstanzilis@mtarlingtonboro.co

Chief Administrative Officer

Carolyn		Rinaldi		crinaldi@mtarlintonboro.com
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Chief Financial Officer

Carolyn		Rinaldi		crinaldi@mtarlingtonboro.com
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Municipal Clerk

Matthew		Bansch		mbansch@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
Dave		BaRoss	12/31/2024	dbaross@mtarlingtonboro.com
Andrew		Cangiano	12/31/2025	acangiano@mtarlingtonboro.com
Jack		Delaney	12/31/2023	jdelaney@mtarlingtonboro.com
Melissa		Fostle	12/31/2023	mfostle@mtarlingtonboro.com
Nita		Galate	12/31/2024	ngalate@mtarlingtonboro.com
Leonard		Loughridge	12/31/2025	lloughridge@mtarlingtonboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.804	\$5,916,280.55	28.96%	\$3,333.38	Municipal Purpose Tax	ACTUAL	\$6,053,852.99
Municipal Library	0.040	\$294,854.24	1.44%	\$165.84	Municipal Library	ACTUAL	\$310,766.80
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	1.623	\$11,932,315.00	58.42%	\$6,728.96	Local School District	ACTUAL	\$12,252,235.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.303	\$2,226,820.96	10.90%	\$1,256.24	County Purposes	ESTIMATED	\$2,226,820.96
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	\$55,616.12	0.27%	\$33.17	County Open Space	ESTIMATED	\$55,616.12
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.778	\$20,425,886.87	100.00%	\$11,517.59	Total ESTIMATED amount to be raised by taxes		\$20,899,291.87
Total Taxable Valuation as of	October 1, 2022	\$1,074,486,400.00			Revenue Anticipated, Excluding Tax Levy		5,100,066.24
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		11,048,325.67
Current Year Average Residential Assessment		\$414,600.00			Total Non-Municipal Tax Levy		\$14,534,672.08
					Amount to be Raised by Taxes - Before RUT		\$20,482,931.51
					Reserve for Uncollected Taxes (RUT)		\$418,019.01
					Total Amount to be Raised by Taxes		\$20,900,950.52
					% of Tax Collections used to Calculate RUT		98.00%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		20,108,735.50
					Total Tax Levy, CY 2022		20,429,393.22
					% of Taxes Collected, CY 2022		98.43%
					Delinquent Taxes - December 31, 2022		\$328,328.72

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	-1.68%	(\$20,500.00)	\$1,220,500.00	\$1,200,000.00	\$1,200,000.00							
08	Local Revenue	-7.94%	(\$105,950.67)	\$1,333,950.67	\$1,228,000.00	\$1,228,000.00							
09	State Aid (without offsetting appropriation)	5.91%	\$20,006.66	\$338,657.00	\$358,663.66	\$358,663.66							
08	Uniform Construction Code Fees	-8.83%	(\$7,652.00)	\$86,652.00	\$79,000.00	\$79,000.00							
	<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	-4.54%	(\$65,073.17)	\$1,434,491.17	\$1,369,418.00	\$1,369,418.00							
10	Public and Private Revenue	-97.11%	(\$616,772.44)	\$635,110.37	\$18,337.93	\$18,337.93							
08	Other Special Items	-27.66%	(\$242,305.45)	\$875,952.10	\$633,646.65	\$633,646.65							
15	Receipts from Delinquent Taxes	-13.35%	(\$32,815.79)	\$245,815.79	\$213,000.00	\$213,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.33%	\$137,572.44	\$5,916,280.55	\$6,053,852.99	\$6,053,852.99							
07	Minimum Library Tax	5.40%	\$15,912.56	\$294,854.24	\$310,766.80	\$310,766.80							
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	-7.41%	(\$917,577.86)	\$12,382,263.89	\$11,464,686.03	\$11,464,686.03	\$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	5.50	7.00	0.34%	\$2,895.00	\$846,756.50	\$849,651.50	\$849,651.50								
21	Land-Use Administration	0.25		2.55%	\$1,200.00	\$46,990.00	\$48,190.00	\$48,190.00								
22	Uniform Construction Code	0.75		15.21%	\$14,862.00	\$97,723.00	\$112,585.00	\$112,585.00								
23	Insurance			12.66%	\$148,511.44	\$1,172,758.00	\$1,321,269.44	\$1,321,269.44								
25	Public Safety	15.00		2.71%	\$65,259.72	\$2,404,964.74	\$2,470,224.46	\$2,467,874.00	\$2,350.46							
26	Public Works	8.00		-30.95%	(\$541,640.16)	\$1,749,917.63	\$1,208,277.47	\$1,192,290.00	\$15,987.47							
27	Health and Human Services	0.25		1.61%	\$1,107.00	\$68,557.00	\$69,664.00	\$69,664.00								
28	Parks and Recreation	0.25	7.00	10.12%	\$5,217.50	\$51,572.50	\$56,790.00	\$56,790.00								
29	Education (including Library)	2.00	5.00	3.79%	\$15,912.56	\$419,854.24	\$435,766.80	\$435,766.80								
30	Unclassified			98.04%	\$5,000.00	\$5,100.00	\$10,100.00	\$10,100.00								
31	Utilities and Bulk Purchases	2.00		3.29%	\$55,199.00	\$1,676,967.00	\$1,732,166.00	\$1,732,166.00								
32	Landfill / Solid Waste Disposal			22.07%	\$8,631.00	\$39,100.00	\$47,731.00	\$47,731.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.28%	\$41,243.52	\$964,148.48	\$1,005,392.00	\$1,005,392.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-1.75%	(\$5,250.00)	\$299,250.00	\$294,000.00	\$294,000.00								
43	Court and Public Defender	2.00	3.00	3.00%	\$918.00	\$30,600.00	\$31,518.00	\$31,518.00								
44	Capital			17.94%	\$200,000.00	\$1,115,000.00	\$1,315,000.00	\$1,315,000.00								
45	Debt			-100.00%	(\$624,000.00)	\$624,000.00	\$0.00									
46	Deferred Charges			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			36.28%	\$110,852.29	\$305,508.07	\$416,360.36	\$416,360.36								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		36.00	22.00	-4.13%	(\$494,081.13)	\$11,958,767.16	\$11,464,686.03	\$11,446,348.10	\$18,337.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	122	\$23,014,800.00	2.14%
2	Residential	2,180	\$903,735,100.00	84.11%
3A/3B	Farm			0.00%
4A	Commercial	37	\$83,251,900.00	7.75%
4B	Industrial			0.00%
4C	Apartments	9	\$64,484,600.00	6.00%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
Total		2,348	\$1,074,486,400.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		
Equalized Valuation, Taxable Properties		\$1,074,486,400.00		
Total # of property tax appeals filed in 2022		County Tax Board	1.00	
		State Tax Court	1.00	
Number of 2022 County Tax Board decisions appealed to Tax Court				
Number of pending property tax appeals in State Tax Court				
Amount paid out by municipality for tax appeals in 2022				

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)				
		# of Parcels	Assessed Value	% of Total
15A	Public Schools	2	\$13,515,600.00	12.42%
15B	Other Schools			0.00%
15C	Public Property	64	\$23,293,100.00	21.41%
15D	Church and Charities	8	\$9,809,900.00	9.02%
15E	Cemeteries & Graveyards	1	\$38,700.00	0.04%
15F	Other Exempt	30	\$62,143,300.00	57.12%
Total		105	\$108,800,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		10.13%		

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[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	43,864.00	\$40,747.00				\$3,117.00
Supervisory Staff (Department Heads & Managers)	2.00		352,797.00	\$276,232.00		\$20,000.00	\$35,433.00	\$21,132.00
Police Officers (Including Superior Officers)	15.00		2,644,675.00	\$1,591,118.00	\$170,000.00	\$543,792.00	\$218,044.00	\$121,721.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	19.00	15.00	1,992,044.00	\$1,258,645.00	\$50,000.00	\$187,979.00	\$399,133.00	\$96,287.00
Totals	36.00	22.00	5,033,380.00	\$3,166,742.00	\$220,000.00	\$751,771.00	\$652,610.00	\$242,257.00

Is the Local Government required to comply with N.J.S.A. 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	9.00	\$14,328.00	\$128,952.00	7.00	\$11,640.00	\$81,480.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6.00	\$28,068.00	\$168,408.00	5.00	\$22,800.00	\$114,000.00
Family	14.00	\$39,600.00	\$554,400.00	15.00	\$32,400.00	\$486,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$194,950.00)			(\$157,824.00)
Subtotal	29.00		\$656,810.00	27.00		\$523,656.00
Elected Officials - 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
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$7,470.00	\$29,880.00	4	\$4,596.00	\$18,384.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$22,152.00	\$177,216.00	8	\$9,240.00	\$73,920.00
Family	3	\$41,760.00	\$125,280.00	3	\$34,800.00	\$104,400.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	15.00		\$332,376.00	15.00		\$196,704.00
GRAND TOTAL	44.00		\$989,186.00	42.00		\$720,360.00

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

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

Gross Debt				Current Year					
Deductions				2024					
Net Debt				2025					
				All Additional Future					
				Years' Budgets					
Local School Debt	\$1,220,000.00	\$1,220,000.00	\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
			\$0.00						
<u>Municipal Purposes</u>									
Debt Authorized (BNI)			\$0.00						
Notes Outstanding			\$0.00						
Bonds Outstanding	\$3,189,014.65	\$150.00	\$3,188,864.65						
Loans and Other Debt			\$0.00						
Total (Current Year)	\$4,409,014.65	\$1,220,150.00	\$3,188,864.65						
Population (2020 census)	5,909								
Per Capita Gross Debt	\$746.15								
Per Capita Net Debt	\$539.66								
3 Year Average Property Valuation	\$892,542,741.67								
Net Debt as % of 3 Year Average Property Valuation	0.36%								

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)
