



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 581

1

Municode: 2116

Filename: 2116_fbi_2017.xlsm

Website: www.mansfieldtownship-nj.gov

Phone Number: 908-689-6151

Mailing Address: Township of Mansfield

100 Port Murray Rd

Email the UFB if not using Outlook

Municipality:

Mansfield

State:

NJ

Zip:

07865

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Watters	12/31/2018	jwatters@mansfieldtownship-nj.gov

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

--	--	--	--	--

Municipal Clerk

Dena	M.	Hrebenak		dhrebenak@mansfieldtownship-nj.gov
------	----	----------	--	------------------------------------

Registered Municipal Accountant

Thomas		Ferry		tomcparma@verizon.net
--------	--	-------	--	-----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Hayes	12/31/2017	rhayes@mansfieldtownship-nj.gov
Michael		Misertino	12/31/2019	mmisertino@mansfieldtownship-nj.gov
Shirley		Kocher	12/31/2017	skocher@mansfieldtownship-nj.gov
Desiree		Mora Dillon	12/31/2019	ddillon@mansfieldtownship-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.601	\$4,062,152.00	18.63%	\$1,368.06
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$136,355.22	0.63%	\$45.53
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.829	\$5,605,061.00	25.71%	\$1,887.06
Regional School District	0.959	\$6,485,184.00	29.74%	\$2,182.98
County Purposes	0.711	\$4,851,105.69	22.25%	\$1,618.46
County Library	0.056	\$377,085.89	1.73%	\$127.47
County Board of Health			0.00%	\$0.00
County Open Space	0.043	\$286,179.75	1.31%	\$97.88
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.219	\$21,803,123.55	100.00%	\$7,327.44

Total Taxable Valuation as of October 1, 2016 \$675,600,360.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$227,631.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.601	0.604	0.53%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,062,152.00	\$4,082,028.00	0.49%	\$19,876.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,368.06	\$1,375.36	0.53%	\$7.30

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$4,082,028.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$135,120.07
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,717,162.00
Regional School District	ESTIMATED	\$6,550,036.00
County Purposes	ESTIMATED	\$5,530,900.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$22,015,246.07

Revenue Anticipated, Excluding Tax Levy	2,505,603.00
Budget Appropriations, before Reserve for Uncollected Taxes	5,927,174.00
Total Non-Municipal Tax Levy	\$17,933,218.07
Amount to be Raised by Taxes - Before RUT	\$21,354,789.07
Reserve for Uncollected Taxes (RUT)	\$660,457.39
Total Amount to be Raised by Taxes	\$22,015,246.46

% of Tax Collections used to Calculate RUT 97.00%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	21,339,062.05
Total Tax Levy, CY 2016	21,947,592.40
% of Taxes Collected, CY 2016	97.23%
Delinquent Taxes - December 31, 2016	\$552,231.12

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	88.89%	\$160,000.00	\$180,000.00	\$340,000.00	\$340,000.00							
08	Local Revenue	-7.65%	(\$25,501.58)	\$333,306.58	\$307,805.00	\$307,805.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$889,935.00	\$889,935.00	\$889,935.00							
08	Uniform Construction Code Fees	-34.16%	(\$5,188.53)	\$15,188.53	\$10,000.00	\$10,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-7.81%	(\$29,664.95)	\$379,809.95	\$350,145.00	\$350,145.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-57.24%	(\$124,129.96)	\$216,847.96	\$92,718.00	\$92,718.00							
08	Other Special Items	-6.75%	(\$1,809.91)	\$26,809.91	\$25,000.00	\$25,000.00							
15	Receipts from Delinquent Taxes	-11.85%	(\$65,856.39)	\$555,856.39	\$490,000.00	\$490,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.68%	(\$112,562.50)	\$4,194,590.50	\$4,082,028.00	\$4,082,028.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.04%	(\$50.59)	\$135,170.66	\$135,120.07	\$0.00	\$135,120.07						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.96%	(\$204,764.41)	\$6,927,515.48	\$6,722,751.07	\$6,587,631.00	\$135,120.07	\$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	4.00	9.00	-28.08%	(\$218,795.40)	\$779,257.40	\$560,462.00	\$560,462.00								
21		1.00	21.84%	\$8,573.46	\$39,247.54	\$47,821.00	\$47,821.00								
22			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
23			15.22%	\$135,368.00	\$889,650.00	\$1,025,018.00	\$1,025,018.00								
25	16.00	2.00	-2.03%	(\$34,099.37)	\$1,679,307.37	\$1,645,208.00	\$1,635,208.00	\$10,000.00							
26	4.00	1.00	20.13%	\$107,458.93	\$533,773.07	\$641,232.00	\$570,782.00	\$70,450.00							
27			-36.84%	(\$13,230.35)	\$35,913.35	\$22,683.00	\$10,415.00	\$12,268.00							
28	1.00		-27.33%	(\$22,675.00)	\$82,970.00	\$60,295.00	\$60,295.00								
29			#DIV/0!	\$0.00		\$0.00									
30			-29.79%	(\$38,726.00)	\$130,000.00	\$91,274.00	\$91,274.00								
31			-9.07%	(\$13,600.00)	\$149,900.00	\$136,300.00	\$136,300.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			5.57%	\$29,381.77	\$527,604.23	\$556,986.00	\$556,986.00								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00	\$0.00								
43			#DIV/0!	\$0.00		\$0.00									
44	3.00	4.00	1.86%	\$6,927.00	\$373,392.00	\$380,319.00	\$380,319.00								
45			-1.48%	(\$4,933.00)	\$333,490.00	\$328,557.00	\$328,557.00								
46			16.41%	\$52,962.00	\$322,697.00	\$375,659.00	\$375,659.00								
48			21.16%	\$9,493.00	\$44,867.00	\$54,360.00	\$54,360.00								
48			#DIV/0!	\$0.00		\$0.00									
50			10.72%	\$63,957.00	\$596,500.00	\$660,457.00	\$660,457.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	28.00	17.00	1.04%	\$68,062.04	\$6,519,568.96	\$6,587,631.00	\$6,494,913.00	\$92,718.00	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	737	\$16,515,150.00	2.44%	15A Public Schools	1	\$5,167,800.00	7.55%
2 Residential	1,797	\$409,053,900.00	60.55%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	490	\$55,946,865.00	8.28%	15C Public Property	351	\$53,839,500.00	78.66%
4A Commercial	61	\$115,894,250.00	17.15%	15D Church and Charities	13	\$4,820,900.00	7.04%
4B Industrial	14	\$17,323,500.00	2.56%	15E Cemeteries & Graveyards	3	\$620,700.00	0.91%
4C Apartments	4	\$60,062,400.00	8.89%	15F Other Exempt	13	\$3,999,500.00	5.84%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$804,295.00	0.12%				
Total	3,104	\$675,600,360.00	100.00%	Total	381	\$68,448,400.00	100.00%
Average Ratio (%), Assessed to True Value		94.14%		Percentage of Exempt vs. Non-Exempt Properties		10.13%	
Equalized Valuation, Taxable Properties		\$717,654,939.45					
Total # of property tax appeals filed in 2016		County Tax Board		11.00			
		State Tax Court		4.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2016							

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				
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		5.00	23,713.43	\$19,819.00		\$2,378.28	\$0.00	\$1,516.15
Supervisory Staff (Department Heads & Managers)	5.00	1.00	515,511.55	\$386,977.30	\$4,450.00	\$46,437.28	\$47,702.79	\$29,944.19
Police Officers (Including Superior Officers)	15.00		1,910,237.23	\$1,165,953.66	\$90,291.67	\$291,488.42	\$266,400.72	\$96,102.77
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	4.00	1.00	416,260.10	\$244,175.92	\$5,000.00	\$29,301.11	\$118,721.12	\$19,061.96
All Other Non-Union Employees not listed above	4.00	10.00	416,480.22	\$232,027.72	\$49,139.00	\$27,843.33	\$89,720.06	\$17,750.12
Totals	28.00	17.00	3,282,202.55	\$2,048,953.60	\$148,880.67	\$397,448.41	\$522,544.68	\$164,375.19

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	2.00	\$14,960.61	\$29,921.22	2.00	\$8,548.92	\$17,097.84
Parent & Child	6.00	\$17,796.11	\$106,776.63	6.00	\$15,818.76	\$94,912.56
Employee & Spouse (or Partner)	2.00	\$22,130.96	\$44,261.91	2.00	\$19,671.96	\$39,343.92
Family	12.00	\$29,906.69	\$358,880.22	12.00	\$26,583.72	\$319,004.64
Employee Cost Sharing Contribution (enter as negative -)			(\$95,099.00)			(\$85,261.29)
Subtotal	22.00		\$444,740.98	22.00		\$385,097.67
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	\$12,960.74	\$51,842.97	4	\$11,520.66	\$46,082.64
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)	2	\$20,496.71	\$40,993.43	2	\$18,219.30	\$36,438.60
Family	5	\$40,508.13	\$202,540.63	5	\$36,007.22	\$180,036.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	11.00		\$295,377.02	11.00		\$262,557.36
GRAND TOTAL	33.00		\$740,118.00	33.00		\$647,655.03

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)?

NO

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

NO

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

	Gross Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$6,240,000.00	\$6,240,000.00	\$0.00				
Regional School Debt	\$5,880,673.83	\$5,880,673.83	\$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	\$331,421.00		\$331,421.00				
Notes Outstanding	\$329,080.00		\$329,080.00				
Bonds Outstanding	\$1,477,000.00		\$1,477,000.00				
Loans and Other Debt	\$75,220.00		\$75,220.00				
Total (Current Year)	\$14,333,394.83	\$12,120,673.83	\$2,212,721.00				
Population (2010 census)							
Per Capita Gross Debt	#DIV/0!						
Per Capita Net Debt	#DIV/0!						
3 Yr. Average Property Valuation		\$703,156,265.33					
Net Debt as % of 3 Year Avg Property Valuation		0.31%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$50,000.00			
Bond Anticipation Notes - Interest				\$3,130.00			
Bonds - Principal				\$191,000.00	\$196,000.00	\$196,000.00	\$399,000.00
Bonds - Interest				\$68,884.00	\$59,653.26	\$50,203.76	\$71,621.52
Loans & Other Debt - Principal				\$37,610.00			
Loans & Other Debt - Interest				\$715.00			
Total				\$351,339.00	\$255,653.26	\$246,203.76	\$470,621.52
Total Principal				\$278,610.00	\$196,000.00	\$196,000.00	\$399,000.00
Total Interest				\$72,729.00	\$59,653.26	\$50,203.76	\$71,621.52
% of Total Current Year Budget				5.33%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$145,121.00	\$82,262.09	\$54,527.43	\$53,574.98
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	A1						
Year of Last Rating	2016						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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