



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2116_fba_2018.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

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

Mayor

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

Chief Administrative Officer

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Chief Financial Officer

Donna	M.	Mollineaux		cfo@mansfieldtownship-nj.gov
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Municipal Clerk

Dena	M.	Hrebenak		dhrebenak@mansfieldtownship-nj.gov
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Registered Municipal Accountant

Thomas		Ferry		tomcparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Farino	12/31/2020	jfarino@mansfieldtownship-nj.gov
Ronald		Hayes	12/31/2020	rhayes@mansfieldtownship-nj.gov
Michael		Misertino	12/31/2019	mmisertino@mansfieldtownship-nj.gov
Desiree		Mora Dillon	12/31/2019	ddillon@mansfieldtownship-nj.gov

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.604	\$4,082,028.00	18.35%	\$1,377.61
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$135,120.07	0.61%	\$45.60
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.846	\$5,714,474.00	25.69%	\$1,928.93
Regional School District	1.011	\$6,830,105.00	30.70%	\$2,305.14
County Purposes	0.812	\$5,486,061.80	24.66%	\$1,851.41
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.293	\$22,247,788.87	100.00%	\$7,508.69

Total Taxable Valuation as of October 1, 2017 \$673,248,825.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$228,006.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.604	0.612	1.31%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,082,028.00	\$4,120,790.74	0.95%	\$38,762.74

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,377.61	\$1,395.62	1.31%	\$18.01

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$4,120,790.74
Municipal Library		
Municipal Open Space	ESTIMATED	\$134,649.77
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,828,765.00
Regional School District	ESTIMATED	\$6,898,405.00
County Purposes	ESTIMATED	\$5,540,925.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$22,523,535.51

Revenue Anticipated, Excluding Tax Levy	2,639,709.81
Budget Appropriations, before Reserve for Uncollected Taxes	6,087,046.81
Total Non-Municipal Tax Levy	\$18,402,744.77
Amount to be Raised by Taxes - Before RUT	\$21,850,081.77
Reserve for Uncollected Taxes (RUT)	\$673,453.71
Total Amount to be Raised by Taxes	\$22,523,535.48

% of Tax Collections used to Calculate RUT 97.01%

If % used exceeds the actual collection % then
 reference the statutory exception used 40A:4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	21,600,388.38
Total Tax Levy, CY 2017	22,303,658.77
% of Taxes Collected, CY 2017	96.85%

Delinquent Taxes - June 30, 2017 \$641,653.74

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	47.06%	\$160,000.00	\$340,000.00	\$500,000.00	\$500,000.00							
08	Local Revenue	-5.98%	(\$18,244.04)	\$305,044.04	\$286,800.00	\$286,800.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$889,935.00	\$889,935.00	\$889,935.00							
08	Uniform Construction Code Fees	-66.42%	(\$19,775.56)	\$29,775.56	\$10,000.00	\$10,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	2.64%	\$9,235.46	\$350,144.54	\$359,380.00	\$359,380.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-89.91%	(\$254,752.61)	\$283,347.42	\$28,594.81	\$28,594.81							
08	Other Special Items	-9.95%	(\$2,763.43)	\$27,763.43	\$25,000.00	\$25,000.00							
15	Receipts from Delinquent Taxes	29.31%	\$122,407.88	\$417,592.12	\$540,000.00	\$540,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	0.95%	\$38,762.74	\$4,082,028.00	\$4,120,790.74	\$4,120,790.74							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	0.52%	\$34,870.44	\$6,725,630.11	\$6,760,500.55	\$6,760,500.55	\$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 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		-4.56%	(\$23,002.81)	\$504,633.81	\$481,631.00	\$481,631.00									
21	Land-Use Administration		-6.77%	(\$3,184.00)	\$47,034.00	\$43,850.00	\$43,850.00									
22	Uniform Construction Code		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
23	Insurance		1.46%	\$14,982.00	\$1,025,018.00	\$1,040,000.00	\$1,040,000.00									
25	Public Safety		6.28%	\$102,662.00	\$1,635,208.00	\$1,737,870.00	\$1,737,870.00									
26	Public Works		-5.28%	(\$33,054.00)	\$625,577.00	\$592,523.00	\$592,523.00									
27	Health and Human Services		87.80%	\$7,200.00	\$8,200.00	\$15,400.00	\$15,400.00									
28	Parks and Recreation		13.64%	\$1,000.00	\$7,330.00	\$8,330.00	\$8,330.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		-65.84%	(\$248,126.61)	\$376,837.42	\$128,710.81	\$128,710.81									
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$137,800.00	\$137,800.00	\$137,800.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00									
36	Statutory Expenditures		11.86%	\$66,425.14	\$560,052.86	\$626,478.00	\$626,478.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		24.87%	\$94,859.00	\$381,357.00	\$476,216.00	\$476,216.00									
43	Court and Public Defender		-10.59%	(\$3,194.00)	\$30,174.00	\$26,980.00	\$26,980.00									
44	Capital		-11.25%	(\$36,957.00)	\$328,557.00	\$291,600.00	\$291,600.00									
45	Debt		13.30%	\$49,944.00	\$375,659.00	\$425,603.00	\$425,603.00									
46	Deferred Charges		-22.64%	(\$12,305.00)	\$54,360.00	\$42,055.00	\$42,055.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		1.97%	\$12,996.74	\$660,457.00	\$673,453.74	\$673,453.74									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	0.02%	\$1,245.46	\$6,759,255.09	\$6,760,500.55	\$6,760,500.55	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	717	\$13,782,200.00	2.05%
2 Residential	1,801	\$410,640,200.00	60.99%
3A/3B Farm	490	\$55,285,315.00	8.21%
4A Commercial	60	\$115,863,850.00	17.21%
4B Industrial	14	\$17,323,500.00	2.57%
4C Apartments	4	\$60,062,400.00	8.92%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$291,360.00	0.04%
Total	3,087	\$673,248,825.00	100.00%

Average Ratio (%), Assessed to True Value	92.62%
Equalized Valuation, Taxable Properties	\$726,893,570.50

Total # of property tax appeals filed in 2017	County Tax Board	11.00
	State Tax Court	65.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2017	
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,167,800.00	7.55%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	351	\$53,790,100.00	78.59%
15D Church and Charities	12	\$4,636,300.00	6.77%
15E Cemeteries & Graveyards	3	\$620,700.00	0.91%
15F Other Exempt	14	\$4,227,200.00	6.18%
Total	381	\$68,442,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 10.17%

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 2017 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	5.00	27,082.00	\$24,600.00	\$0.00	\$600.00	\$0.00	\$1,882.00
Supervisory Staff (Department Heads & Managers)	3.00	1.00	302,800.00	\$196,500.00	\$1,000.00	\$23,580.00	\$66,000.00	\$15,720.00
Police Officers (Including Superior Officers)	15.00	0.00	1,911,080.00	\$1,269,578.00	\$109,200.00	\$157,302.00	\$270,000.00	\$105,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	3.00	0.00	277,380.00	\$152,400.00	\$49,500.00	\$18,288.00	\$45,000.00	\$12,192.00
All Other Non-Union Employees not listed above	5.00	7.00	605,788.00	\$402,738.00	\$17,500.00	\$48,330.00	\$105,000.00	\$32,220.00
Totals	26.00	13.00	3,124,130.00	\$2,045,816.00	\$177,200.00	\$248,100.00	\$486,000.00	\$167,014.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$10,004.22	\$40,016.88	2.00	\$14,960.61	\$29,921.22
Parent & Child	2.00	\$19,609.20	\$39,218.40	6.00	\$17,796.11	\$106,776.66
Employee & Spouse (or Partner)	6.00	\$22,216.94	\$133,301.64	2.00	\$22,130.96	\$44,261.92
Family	9.00	\$29,913.92	\$269,225.28	12.00	\$29,906.69	\$358,880.28
Employee Cost Sharing Contribution (enter as negative -)			(\$90,000.00)			(\$95,099.00)
Subtotal	21.00		\$391,762.20	22.00		\$444,741.08
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	5	\$14,348.11	\$71,740.55	4	\$12,960.74	\$51,842.96
Parent & Child	2	\$13,095.00	\$26,190.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	4	\$24,136.26	\$96,545.04	2	\$20,496.71	\$40,993.42
Family	3	\$40,571.76	\$121,715.28	5	\$40,508.13	\$202,540.65
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	14.00		\$316,190.87	11.00		\$295,377.03
GRAND TOTAL	35.00		\$707,953.07	33.00		\$740,118.11

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		Net Debt		Current Year	2019	2020	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,985,000.00	\$0.00	\$5,985,000.00	Utility Fund - Principal				
Regional School Debt	\$5,519,253.48	\$0.00	\$5,519,253.48	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$108,032.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$9,200.00			
0			\$0.00	Bonds - Principal	\$196,000.00	\$196,000.00	\$196,000.00	\$203,000.00
0			\$0.00	Bonds - Interest	\$59,653.26	\$50,203.76	\$71,621.52	\$0.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$372,885.26	\$246,203.76	\$267,621.52	\$203,000.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$304,032.00	\$196,000.00	\$196,000.00	\$203,000.00
Notes Outstanding	\$642,915.00	\$0.00	\$642,915.00	Total Interest	\$68,853.26	\$50,203.76	\$71,621.52	\$0.00
Bonds Outstanding	\$1,311,000.00	\$0.00	\$1,311,000.00	% of Total Current Year Budget	5.52%			
Loans and Other Debt	\$37,610.00	\$0.00	\$37,610.00					
Total (Current Year)	\$13,495,778.48	\$0.00	\$13,495,778.48	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases	\$82,262.09	\$54,527.43	\$53,574.98	
				Total Other				
Population (2010 census)	<u>7,725</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$1,747.03</u>			Rating	A1			
Per Capita Net Debt	<u>\$1,747.03</u>			Year of Last Rating	2016			
3 Yr. Average Property Valuation		<u>\$715,885,716.67</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>1.89%</u>		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)
