



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**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
Peter	A	Scirrotto	12/31/2019	pscirrotto@mantuatownhsip.com

**Chief Administrative Officer**

Jennica	N	Bileci		jbileci@mantuatownship.com
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**Chief Financial Officer**

Gayle	L	Tschopp		gtschopp@mantuatownship.com
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**Municipal Clerk**

Jennica	N	Bileci		jbileci@mantuatownship.com
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**Registered Municipal Accountant**

Michael		Welding		mwelding@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter	A	Scirrotto	12/31/2019	pscirrotto@mantuatownhsip.com
Robert	T	Zimmerman	12/31/2018	rzimmerman@mantuatownhsip.com
John	C	Legge Jr	12/31/2017	jlegge@mantuatownship.com
Eileen		Lukens	12/31/2019	elukens@mantuatownship.com
Michael	J	Silvanio	12/31/2018	msilvanio@mantuatownship.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.665	\$8,806,275.31	20.16%	\$1,361.55
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.020	\$264,900.00	0.61%	\$40.95
Fire Districts (avg. rate/total levies)	0.079	\$1,046,082.00	2.40%	\$161.75
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.012	\$13,405,132.00	30.69%	\$2,072.01
Regional School District	0.792	\$10,491,757.00	24.02%	\$1,621.57
County Purposes	0.639	\$8,464,564.02	19.38%	\$1,308.31
County Library	0.049	\$650,518.47	1.49%	\$100.32
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.041	\$548,454.47	1.26%	\$83.95
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.297</b>	<b>\$43,677,683.27</b>	<b>100.00%</b>	<b>\$6,750.41</b>

Total Taxable Valuation as of October 1, 2016	<u>\$1,329,495,507.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$204,744.00</u>

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.665	0.680	2.26%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,806,275.31	\$9,035,236.84	2.60%	\$228,961.53

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,361.55	\$1,392.26	2.26%	\$30.71

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,035,236.84
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$265,900.00
Fire Districts (total levies)	ACTUAL	\$1,209,190.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ACTUAL	\$13,674,000.00
Regional School District	ACTUAL	\$10,702,000.00
County Purposes	ACTUAL	\$8,815,000.00
County Library	ACTUAL	\$655,000.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ACTUAL	\$550,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$44,906,326.84</b>

Revenue Anticipated, Excluding Tax Levy	4,786,655.26
Budget Appropriations, before Reserve for Uncollected Taxes	12,744,140.26
<b>Total Non-Municipal Tax Levy</b>	<b>\$35,871,090.00</b>
Amount to be Raised by Taxes - Before RUT	\$43,828,575.00
Reserve for Uncollected Taxes (RUT)	\$1,077,751.84
<b>Total Amount to be Raised by Taxes</b>	<b>\$44,906,326.84</b>

% of Tax Collections used to Calculate RUT	<u>97.60%</u>
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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	8,627,507.92
Total Tax Levy, CY 2016	8,806,275.31
% of Taxes Collected, CY 2016	<u>97.97%</u>
Delinquent Taxes - December 31, 2016	<u>\$739,259.14</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	9.27%	\$92,290.00	\$995,680.00	\$1,087,970.00	\$1,025,000.00	\$62,970.00						
08	Local Revenue	-14.47%	(\$96,312.96)	\$665,565.96	\$569,253.00	\$569,253.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,217,018.00	\$1,217,018.00	\$1,217,018.00							
08	Uniform Construction Code Fees	-7.31%	(\$22,702.00)	\$310,702.00	\$288,000.00	\$288,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	17.26%	\$30,968.75	\$179,441.25	\$210,410.00	\$210,410.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-33.61%	(\$73,863.61)	\$219,748.87	\$145,885.26	\$145,885.26							
08	Other Special Items	-12.02%	(\$81,410.79)	\$677,499.79	\$596,089.00	\$596,089.00							
15	Receipts from Delinquent Taxes	3.87%	\$27,389.68	\$707,610.32	\$735,000.00	\$735,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.33%	(\$215,436.08)	\$9,250,672.92	\$9,035,236.84	\$9,035,236.84							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.38%	\$1,000.00	\$264,900.00	\$265,900.00		\$265,900.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-2.33%</b>	<b>(\$338,077.01)</b>	<b>\$14,488,839.11</b>	<b>\$14,150,762.10</b>	<b>\$13,821,892.10</b>	<b>\$328,870.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	5.00	7.00	4.65%	\$30,547.00	\$656,371.00	\$686,918.00	\$678,593.00	\$8,325.00								
21 Land-Use Administration	1.00	4.00	-2.54%	(\$2,731.00)	\$107,345.00	\$104,614.00	\$104,614.00									
22 Uniform Construction Code	2.00	5.00	16.47%	\$32,411.00	\$196,776.00	\$229,187.00	\$229,187.00									
23 Insurance			-1.31%	(\$34,602.00)	\$2,646,602.00	\$2,612,000.00	\$2,612,000.00									
25 Public Safety	29.00	15.00	4.74%	\$138,588.30	\$2,921,847.80	\$3,060,436.10	\$2,980,731.00	\$79,705.10								
26 Public Works	20.00	9.00	13.42%	\$219,899.00	\$1,638,579.00	\$1,858,478.10	\$1,620,100.00	\$38,378.10	\$200,000.00							
27 Health and Human Services	1.00	1.00	-4.69%	(\$2,458.00)	\$52,400.00	\$49,942.00	\$49,942.00									
28 Parks and Recreation			1.77%	\$898.00	\$50,622.00	\$51,520.00	\$26,850.00	\$24,670.00								
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30 Unclassified	0.00	0.00	-45.88%	(\$39,000.00)	\$85,000.00	\$46,000.00	\$46,000.00									
31 Utilities and Bulk Purchases	0.00	0.00	5.23%	\$26,000.00	\$497,000.00	\$523,000.00	\$523,000.00									
32 Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$570,000.00	\$570,000.00	\$570,000.00									
35 Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures	0.00	0.00	3.88%	\$48,458.00	\$1,248,228.00	\$1,296,686.00	\$1,296,686.00									
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			-6.70%	(\$18,690.00)	\$279,100.00	\$260,410.00	\$260,410.00									
43 Court and Public Defender	3.00	7.00	1.65%	\$3,587.00	\$216,815.00	\$220,402.00	\$220,402.00									
44 Capital	0.00	0.00	47.62%	\$15,000.00	\$31,500.00	\$46,500.00	\$46,500.00									
45 Debt	0.00	0.00	3.19%	\$45,045.00	\$1,411,872.00	\$1,456,917.00	\$1,328,047.00		\$128,870.00							
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-1.68%	(\$18,390.59)	\$1,096,142.40	\$1,077,751.80	\$1,077,751.80									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
<b>Total</b>	<b>61.00</b>	<b>48.00</b>	<b>3.24%</b>	<b>\$444,561.80</b>	<b>\$13,706,200.30</b>	<b>\$14,150,762.10</b>	<b>\$13,670,813.84</b>	<b>\$151,078.26</b>	<b>\$328,870.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	331	\$19,704,800.00	1.49%	15A Public Schools	8	\$32,063,700.00	21.62%
2 Residential	5,393	\$1,100,226,900.00	83.23%	15B Other Schools	23	\$9,248,700.00	6.24%
3A/3B Farm	248	\$24,963,500.00	1.89%	15C Public Property	119	\$39,187,200.00	26.42%
4A Commercial	168	\$163,360,300.00	12.36%	15D Church and Charities	26	\$40,592,400.00	27.37%
4B Industrial	5	\$10,709,000.00	0.81%	15E Cemeteries & Graveyards	2	\$308,500.00	0.21%
4C Apartments	5	\$2,933,400.00	0.22%	15F Other Exempt	51	\$26,907,100.00	18.14%
5A/5B Railroad	8		0.00%				
6A/6B Business Personal Property	1		0.00%				
<b>Total</b>	<b>6,159</b>	<b>\$1,321,897,900.00</b>	<b>100.00%</b>	<b>Total</b>	<b>229</b>	<b>\$148,307,600.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		98.14%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,346,951,192.17		11.22%			
Total # of property tax appeals filed in 2016		County Tax Board	40.00				
		State Tax Court	1.00				
Number of 2016 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			2.00				
Amount paid out by municipality for tax appeals in 2016							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$4,300.31	\$4,076,700.00	\$134,490.33
I Dwelling Exemption	2	\$46,654.24	\$7,272,800.00	\$239,926.67
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>3</b>	<b>50,954.55</b>	<b>11,349,500.00</b>	<b>374,417.00</b>



**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	24,500.00	\$22,000.00	\$0.00	\$500.00	\$0.00	\$2,000.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	717,799.00	\$538,267.00	\$0.00	\$57,500.00	\$72,032.00	\$50,000.00
Police Officers (Including Superior Officers)	27.00	5.00	3,868,842.00	\$2,463,688.00	\$241,387.00	\$587,456.00	\$376,311.00	\$200,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	73,010.00	\$0.00	\$0.00	\$0.00	\$73,010.00	\$0.00
All Other Union Employees not listed above	18.00	0.00	1,827,348.00	\$1,083,263.00	\$101,000.00	\$115,696.00	\$427,389.00	\$100,000.00
All Other Non-Union Employees not listed above	12.00	35.00	1,063,268.00	\$735,734.00	\$0.00	\$78,534.00	\$174,000.00	\$75,000.00
<b>Totals</b>	<b>64.00</b>	<b>46.00</b>	<b>7,574,767.00</b>	<b>\$4,842,952.00</b>	<b>\$342,387.00</b>	<b>\$839,686.00</b>	<b>\$1,122,742.00</b>	<b>\$427,000.00</b>

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,575,000.00	\$3,575,000.00	\$0.00				
Regional School Debt	\$8,749,357.98	\$8,749,357.98	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$665,000.00		\$665,000.00				
Notes Outstanding	\$1,303,400.00		\$1,303,400.00				
Bonds Outstanding	\$8,543,000.00		\$8,543,000.00				
Loans and Other Debt	\$61,920.33		\$61,920.33				
<b>Total (Current Year)</b>	<b>\$22,897,678.31</b>	<b>\$12,324,357.98</b>	<b>\$10,573,320.33</b>				
Population (2010 census)	15,217						
Per Capita Gross Debt	\$1,504.74						
Per Capita Net Debt	\$694.84						
3 Yr. Average Property Valuation		\$1,370,461,707.00					
Net Debt as % of 3 Year Avg Property Valuation		0.77%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$0.00			
Bond Anticipation Notes - Interest				\$21,860.00			
Bonds - Principal				\$1,125,000.00	\$1,140,000.00	\$1,164,000.00	\$5,114,000.00
Bonds - Interest				\$291,650.00	\$254,033.00	\$172,429.00	\$700,036.00
Loans & Other Debt - Principal				\$17,254.00	\$17,601.00	\$17,955.00	\$9,112.00
Loans & Other Debt - Interest				\$1,153.00	\$806.00	\$452.00	\$92.00
<b>Total</b>				\$1,456,917.00	\$1,412,440.00	\$1,354,836.00	\$5,823,240.00
Total Principal				\$1,142,254.00	\$1,157,601.00	\$1,181,955.00	\$5,123,112.00
Total Interest				\$314,663.00	\$254,839.00	\$172,881.00	\$700,128.00
% of Total Current Year Budget				10.30%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating		AA-					
Year of Last Rating		2014					
<b>Mark "X" if Municipality has no bond rating</b>							



