

State of New Jersey Local Government Services

		-			
Year:	2017	Municipal User	Friendly B	udget	
MUNICIPALITY:	0810 Mantua Township -	County of Gloucester		•	Adopted ▼
Municode:	0810		Filename:	0810_fba_2017.xls	m
	Website:	www.mantuatownship.com			
	Phone Number:		856-468-1500		
	Mailing Address:		401 MainSt.		
Email the UFB if no	t using Outlook	Municipality:	Mantua	State: NJ Zip:	08051
	Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email	
Peter	A	Scirrotto	12/31/2019	pscirrotto@mantuatownhsip.c	om
	Chief Administr	ative Officer			
Jennica	N	Bileci		jbileci@mantuatownship.com	
	Chief Financial	Officer			
Gayle	L	Tschopp		gtschopp@mantuatownship.	<u>com</u>
	Municipal Clerk		_		
Jennica	N	Bileci		jbileci@mantuatownship.com	
	Registered Mun	icipal Accountant			
Michael		Welding		mwelding@bowmanllp.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Peter	A	Scirrotto	12/31/2019	pscirrotto@mantuatownhsip.c	om
Robert	Т	Zimmerman	12/31/2018	rzimmerman@mantuatownhs	p.com
John	С	Legge Jr	12/31/2017	jlegge@mantuatownship.com	
Eileen		Lukens	12/31/2019	elukens@mantuatownship.com	m
Michael	J	Silvanio	12/31/2018	msilvanio@mantuatownship.c	om

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

					_		
2016 Calendar Year Propert			 -		Current Year 2017 I		
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	<u>Total Levy</u>	Taxpayer Impact			
Municipal Purpose Tax	0.665	\$8,806,275.31		\$1,361.55	Municipal Purpose Tax	ACTUAL	\$9,035,236.84
Municipal Library	0.000	\$0.00		\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.020	\$264,900.00		\$40.95	1 1 1	ACTUAL	\$265,900.00
Fire Districts (avg. rate/total levies)	0.079	\$1,046,082.00		\$161.75	Fire Districts (total levies)	ACTUAL	\$1,209,190.00
Other Special Districts (total levies)	0.000	\$0.00		\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	1.012	\$13,405,132.00		\$2,072.01	Local School District	ACTUAL	\$13,674,000.00
Regional School District	0.792	\$10,491,757.00		\$1,621.57	Regional School District	ACTUAL	\$10,702,000.00
County Purposes	0.639	\$8,464,564.02	19.38%	\$1,308.31	County Purposes	ACTUAL	\$8,815,000.00
County Library	0.049	\$650,518.47	1.49%	\$100.32	County Library	ACTUAL	\$655,000.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ACTUAL	\$0.00
County Open Space	0.041	\$548,454.47	1.26%	\$83.95	County Open Space	ACTUAL	\$550,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.297	\$43,677,683.27	100.00%	\$6,750.41	Total ESTIMATED amount to be raised by	taves	\$44,906,326.84
Total (Calcidal Teal 2010 Budget)	3.231	\$45,077,065.27	100.0070	\$0,730.41	Total ESTIMATED amount to be faised by	taxes	\$44,500,520.64
		***********					. = 0 = 2
Total Taxable Valuation as of	October 1, 2016	\$1,329,495,507.00	<u>-</u>		Revenue Anticipated, Excluding Tax Levy		4,786,655.26
(To be used to calculate the current year tax rate					Budget Appropriations, before Reserve for	Uncollected Taxes	12,744,140.26
Current Year Average Residential Ass	essment	\$204,744.00	_		Total Non-Municipal Tax Levy		\$35,871,090.00
			-		Amount to be Raised by Taxes - Before RU	T	\$43,828,575.00
	Prior `	Year to Current Year	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$1,077,751.84
					Total Amount to be Raised by Taxes		\$44,906,326.84
	Compariso	on - Municipal Purpose	es Tay Rate				
	Prior Year	Current Year	% Change (+/-)	7	% of Tax Collections used to Calculate RU	г	97.60%
	0.665	0.680	2.26%	=	70 of Tax Conceilons used to Calculate IC		77.0070
	0.003	0.000	2.2070		If % used exceeds the actual collection % th	uen	
	a .	M ID	m r			icii	
	<u> </u>	on - Municipal Purpose		1.	reference the statutory exception used		
		Current Year	% Change (+/-)	\$ Change (+/-)			
	\$8,806,275.31	\$9,035,236.84	2.60%	\$228,961.53	Tax Collections - ACTUAL as of Prior Y	<u>Year</u>	
					Total Tax Revenue, Collections CY 2016		8,627,507.92
<u> </u>		ct on Avg. Residential			Total Tax Levy, CY 2016		8,806,275.31
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016	<u>-</u>	97.97%
	\$1,361.55	\$1,392.26	2.26%	\$30.71		·	
	. ,	, ,		,	Delinquent Taxes - December 31, 2016		\$739,259.14
				Sheet UFB-1	1	•	, , , , , , , , , , , , , , , , , , , ,
				Sheet Orb-1			

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							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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								
	Total	-2.33%	(\$338,077.01)	\$14,488,839.11	\$14,150,762.10	\$13,821,892.10	\$328,870.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u></u>	•	11		Sheet III	TP 2								

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USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted I Full-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	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	\$2,646,602.0	\$2,612,000.0	\$2,612,000.0								
25	Public Safety	29.00	15.00	4.74%	\$138,588.3	\$2,921,847.8	\$3,060,436.1	\$2,980,731.0	\$79,705.10							
26	Public Works	20.00	9.00	13.42%		\$1,638,579.0	\$1,858,478.1	\$1,620,100.0	\$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		\$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 Disposa	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	\$1,248,228.0	\$1,296,686.0	\$1,296,686.0								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-6.70%		\$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			\$31,500.00	\$46,500.00	\$46,500.00								
45	Debt	0.00	0.00	3.19%		\$1,411,872.0	\$1,456,917.0	\$1,328,047.0		\$128,870.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.68%	(\$18,390.59	\$1,096,142.4	\$1,077,751.8	\$1,077,751.8								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	61.00	48.00	3.24%	\$444,561.80	\$13,706,200.30	\$14,150,762.10	\$13,670,813.84	\$151,078.26	\$328,870.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recon	Teductions Future V.		Amount	Comment/Explanation
X			Misc Revenues Unanticipated	\$200,000.00	One time reimbursement by FEMA for June 23, 2015 storm

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

% of Total

1	Vacant Land	331	\$19,704,800.00	1.49%						
2	Residential	5,393	\$1,100,226,900.00	83.23%						
3A/3B	Farm	248	\$24,963,500.00	1.89%						
4A	Commercial	168	\$163,360,300.00	12.36%						
4B	Industrial	5	\$10,709,000.00	0.81%						
4C	Apartments	5	\$2,933,400.00	0.22%						
5A/5B	Railroad	8		0.00%						
6A/6B	Business Personal Property	1		0.00%						
	Total	\$1,321,897,900.00	100.00%							
	Average Ratio (%), Assessed to True V	/alue	98.14%							
	Equalized Valuation, Taxable Propertion	es	\$1,346,951,192.17							
	Total # of property tax appeals fil	ad in 2016	County Tax Board	40.00						
	Total # of property tax appears in	cu iii 2010	•							
			State Tax Court	1.00						
	Number of 2016 County Tax Board de	ax Court	2.00							
	Number of pending property tax appear	2.00								
	Amount paid out by municipality for ta									
	7 mount para out by manicipanty for tax appears in 2010									

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

of Parcels

Property Tax Asses	sments - Exempt Pr	operties (October 1, 2016 Va	lue)
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$32,063,700.00	21.62%
15B Other Schools	23	\$9,248,700.00	6.24%
15C Public Property	119	\$39,187,200.00	26.42%
15D Church and Charities	26	\$40,592,400.00	27.37%
15E Cemeteries & Graveyards	2	\$308,500.00	0.21%
15F Other Exempt	51	\$26,907,100.00	18.14%
Total	229	\$148,307,600.00	100.00%
			-

Non-Exempt Properties	11.22%

Percentage of Exempt vs.

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemption	ns/Abatements	
	,	# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	3	50,954.55	11,349,500.00	374,417.00

Assessed Value

USER FRIENDLY BUDGET SECTION

									Long Term	Tax Exemptions									
Prior Budget Year's	Payments in Lieu o	of Tax (PILOT) - 1	Long Term Tax Ex	cemptions	Prior Budget Year's	Payments in Lieu o	f Tax (PILOT) -	Long Term Tax	Exemptions	Prior Budget Year's P	ayments in Lieu of	Tax (PILOT) -	Long Term Tax E	xemptions	Prior Budget Yea	r's Payments in Lieu o	f Tax (PILOT) -	Long Term Tax Exe	mptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Loftus Land	Comm./Indust.	\$46,300.31	\$4,076,700.00	\$134,490.33	7,44110	,,									- 1,1,1,1,1	1			
Royal Oaks Apartments	Aff. Housing		\$3,190,000.00	\$105,235.10															
White Oaks Apartment	Aff. Housing	\$35,720.69	\$4,082,800.00	\$134,691.57															
																+			
																+			
Total Long Term Exemption	s - Column Total	92 954 55	11,349,500.00	374 417 00	Total Long Term Exemp	tions - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt	ons - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		72,734.33	11,542,500.00	374,417.00	Total Long Term Exem	dons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	is - Column Total	30.00	\$0.00	\$0.00	Total Long Term Exemp				\$374,417.00

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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
Totals	64.00	46.00	7,574,767.00	\$4,842,952.00	\$342,387.00	\$839,686.00	\$1,122,742.00	\$427,000.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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 ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of											
		5.11	Approved		Individual							
Out of all all the Electric Conference	Accumulated	Dollar Value of Compensated	Labor	Local	Employment							
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement							
Non-Union Personnel	494.91			Х								
PBA Local 122	1696.76		X									
Teamster 676	484.07	\$86,810.92	Х									
T-(-I-	2075.74	#074 000 00										
Totals	2675.74	\$974,636.38										
Total Funds Reserved a	s of end of 2016	\$2,994.55										
Total Funds App	ropriated in 2017	\$5,000.00										
1 Stair and App	TIED 0 4	φο,οοο.οο										

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

Debt Deductions Debt Budget B	l Additional Future		
Regional School Debt \$8,749,357.98 \$8,749,357.98 \$0.00 Utility Fund Debt Utility Fund Debt September	Years' Budgets		
Regional School Debt \$8,749,357,98 \$8,749,357,98 \$0.00 Utility Fund Debt Utility Fund Debt September			
Bond Anticipation Notes - Principal Bond Anticipation Notes - Interest States - Principal Standard			
Utility Fund Debt So.00			
South Sout			
South Sout			
Company Comp	\$5,114,000.00		
Coars & Other Debt - Interest \$1,153.00 \$806.00 \$452.00	\$700,036.00		
Solid	\$9,112.00		
Total S1,456,917.00 S1,412,440.00 S1,354,836.00	\$92.00		
Municipal Purposes Debt Authorized \$665,000.00 \$665,000.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,303,400.00 \$1,103,40			
Debt Authorized \$665,000.00 \$665,000.00 \$1,181,955.00 \$1,303,400.00	\$5,823,240.00		
Notes Outstanding			
Bonds Outstanding	\$5,123,112.00		
Loans and Other Debt \$61,920.33 \$61,920.33 Description Debt Not Listed Above	\$700,128.00		
Description Debt Not Listed Above			
Total (Current Year) \$22,897,678.31 \$12,324,357.98 \$10,573,320.33 Total Guarantees - Governmental Total Guarantees - Other Population (2010 census) 15,217 Total Other Total Other Per Capita Gross Debt \$1,504.74 Bond Rating Moody's Standard & Poors Fitch			
Population (2010 census) 15,217 Per Capita Gross Debt \$1,504.74 Total Guarantees - Other Total Capital/Equipment Leases Total Other Bond Rating Moody's Standard & Poors Fitch	Debt Not Listed Above		
Population (2010 census) 15,217 Total Capital/Equipment Leases Total Other Bond Rating Moody's Standard & Poors Fitch			
Population (2010 census) Total Other Total Other Bond Rating Moody's Standard & Poors Fitch			
Per Capita Gross Debt \$1,504.74 Bond Rating Moody's Standard & Poors Fitch			
Per Capita Net Debt \$694.84			
Year of Last Rating 2014			
3 Yr. Average Property Valuation \$1,370,461,707.00			
Mark "X" if Municipality has no bond rating			
Net Debt as % of 3 Year Avg Property Valuation 0.77%			
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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Services?	Services From					Received/Paid
Providing	Mantua Township Fire District #1	Financial Services		1/1/2007		\$20,000.00
Providing	Mantua Township Fire District #1	General Liability Insurance		1/1/2007		\$43,348.00
Providing	Mantua Township Fire District #1	Worker's Comp Insurance		1/1/2007		\$8,252.00
D				1 /1 /2 0 0 =		4=2 040 00
Providing	Mantua Township Fire District #1	Employee Health Benefits		1/1/2007		\$73,010.00
Providing	Mantua Township Fire District #1	Gasalina		1/1/2007		\$25,000.00
	Rowan Shared Service	Economic Development		1/1/2016		\$40,800.00
	Borough of Pitman	Joint Municipal Court		10/1/2014		\$132,000.00
	Borough of Woodbury Heights	Joint Municipal Court		4/1/2015		\$132,000.00
	Borough of Wenonah	Joint Municipal Court		4/1/2015		\$29,250.00
	Borough of Wenonah	Uniform Construction Code	& Property Maintenance	1/1/2014		\$41,791.00
	Mantua Township MUA	Payroll Payroll	& Hoperty Maintenance	1/1/2014		\$50,000.00
Receiving	Mantua Township MUA	Economic Development		1/1/2016		\$13,000.00
Receiving	Wantua Township WCA	Leonomic Bevelopment		1/1/2010		\$15,000.00

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

Mantua Township Fire District No. 1
Mantua Township Municipal Utilities Authority