



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
Richard		Onderko	12/31/2019	ronderko@manvillenj.org

Chief Administrative Officer

Andrea		Bierwirth		
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Chief Financial Officer

Lori		Majeski		
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Municipal Clerk

Patrica	A	Zamorski		pzamorski@manvillenj.org
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Registered Municipal Accountant

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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Asher	12/31/2016	
Dayna		Camacho	12/31/2017	
Michael		Kassick	12/31/2016	
Michele		Magnani	12/31/2018	
Theodore		Petrock III	12/31/2018	
Stephen		Szabo	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.809	\$8,846,585.11	33.52%	\$1,857.19
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.293	\$14,124,710.00	53.51%	\$2,968.29
Regional School District			0.00%	\$0.00
County Purposes	0.253	\$2,757,278.91	10.45%	\$580.80
County Library	0.038	\$405,004.25	1.53%	\$87.24
County Board of Health			0.00%	\$0.00
County Open Space	0.024	\$260,489.84	0.99%	\$55.10
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.417	\$26,394,068.11	100.00%	\$5,548.61

Total Taxable Valuation as of October 1, 2015 \$876,257,799.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$229,566.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>
0.809	1.022	26.33%

Comparison - Municipal Purposes Tax Levy

<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>	<u>\$ Change (+/-)</u>
\$8,846,585.11	\$8,961,190.65	1.30%	\$114,605.54

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

<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>	<u>\$ Change (+/-)</u>
\$1,857.19	\$2,346.16	26.33%	\$488.98

Sheet UFB-1

	<u>Current Year 2016 Budget</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ACTUAL	\$8,961,190.65
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ACTUAL	\$14,702,710.00
Regional School District			
County Purposes		ACTUAL	\$2,843,898.21
County Library		ACTUAL	\$419,684.47
County Board of Health			
County Open Space		ACTUAL	\$266,376.85
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$27,193,860.18
Revenue Anticipated, Excluding Tax Levy			4,293,617.53
Budget Appropriations, before Reserve for Uncollected Taxes			11,754,808.18
Total Non-Municipal Tax Levy			\$18,232,669.53
Amount to be Raised by Taxes - Before RUT			\$25,693,860.18
Reserve for Uncollected Taxes (RUT)			\$1,498,287.33
Total Amount to be Raised by Taxes			\$27,192,147.51
% of Tax Collections used to Calculate RUT			94.49%
If % used exceeds the actual collection % then reference the statutory exception used			
Tax Collections - ACTUAL as of Prior Year			
Total Tax Revenue, Collections CY 2015			25,665,191.86
Total Tax Levy, CY 2015			26,422,273.87
% of Taxes Collected, CY 2015			97.13%
Delinquent Taxes - December 31, 2015			\$548,954.67

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-6.05%	(\$68,700.00)	\$1,135,500.00	\$1,066,800.00	\$1,028,500.00		\$38,300.00						
08	Local Revenue	-0.59%	(\$13,122.36)	\$2,215,622.36	\$2,202,500.00	\$316,500.00		\$1,886,000.00						
09	State Aid (without offsetting appropriation)	15.54%	\$250,000.00	\$1,608,975.00	\$1,858,975.00	\$1,858,975.00								
08	Uniform Construction Code Fees	-3.17%	(\$3,601.00)	\$113,601.00	\$110,000.00	\$110,000.00								
	Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	3.37%	\$1,915.08	\$56,757.80	\$58,672.88	\$58,672.88								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	262.99%	\$119,499.56	\$45,439.24	\$164,938.80	\$164,938.80								
08	Other Special Items	-26.76%	(\$110,001.56)	\$411,032.41	\$301,030.85	\$301,030.85								
15	Receipts from Delinquent Taxes	-1.84%	(\$9,910.55)	\$539,910.55	\$530,000.00	\$530,000.00								
	Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.85%	(\$655,334.72)	\$9,564,610.37	\$8,909,275.65	\$8,909,275.65								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00									
54	Open Space 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	-3.12%	(\$489,255.55)	\$15,691,448.73	\$15,202,193.18	\$13,277,893.18	\$0.00	\$1,924,300.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		-9.03%	(\$291,961.12)	\$3,232,482.00	\$2,940,520.88	\$1,131,220.88			\$1,809,300.00						
21	Land-Use Administration		0.43%	\$100.00	\$23,200.00	\$23,300.00	\$23,300.00									
22	Uniform Construction Code		-1.39%	(\$2,465.00)	\$177,250.00	\$174,785.00	\$174,785.00									
23	Insurance		3.91%	\$53,159.00	\$1,358,000.00	\$1,411,159.00	\$1,411,159.00									
25	Public Safety		2.71%	\$99,261.02	\$3,663,868.24	\$3,763,129.26	\$3,748,160.00			\$14,969.26						
26	Public Works		5.26%	\$98,224.00	\$1,868,500.00	\$1,966,724.00	\$1,891,724.00			\$75,000.00						
27	Health and Human Services		6.59%	\$13,562.22	\$205,950.38	\$219,512.60	\$185,852.00			\$33,660.60						
28	Parks and Recreation		25.56%	\$44,779.00	\$175,200.00	\$219,979.00	\$214,979.00			\$5,000.00						
29	Education (including Library)			\$0.00	\$8,000.00	\$8,000.00	\$5,000.00			\$3,000.00						
30	Unclassified		0.00%	\$0.00	\$516,000.00	\$506,000.00	\$506,000.00									
31	Utilities and Bulk Purchases		-1.94%	(\$10,000.00)	\$1,000.00	\$1,000.00	\$1,000.00									
32	Landfill / Solid Waste Disposal			\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
35	Contingency		0.00%	\$0.00	\$28,523.50	\$28,523.50	\$24,289.50			\$35,000.00						
36	Statutory Expenditures		2.28%	\$0.00	\$1,250,766.00	\$1,279,289.50	\$1,244,289.50									
37	Judgments			\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services			\$0.00	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender			\$0.00	\$5,000.00	\$5,000.00	\$5,000.00									
44	Capital		1600.00%	\$80,000.00	\$1,144,877.38	\$1,156,900.00	\$1,156,900.00									
45	Debt		1.05%	\$12,022.62	\$120,000.00	\$156,500.00	\$156,500.00									
46	Deferred Charges		30.42%	\$36,500.00	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			\$0.00	\$1,450,000.00	\$1,500,000.00	\$1,500,000.00									
50	Reserve for Uncollected Taxes		3.45%	\$50,000.00	\$0.00	\$0.00	\$0.00									
55	Surplus General Budget			\$0.00	\$15,411,799.24	\$13,355,869.38	\$13,629.86									
	Total	0.00	0.00	1.39%	\$211,705.24	\$15,200,094.00	\$15,411,799.24	\$13,355,869.38	\$131,629.86	\$0.00	\$1,924,300.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	107	\$8,432,500.00	0.96%	15A Public Schools	3	\$23,688,900.00	24.93%
2 Residential	3,191	\$732,544,900.00	83.59%	15B Other Schools	1	\$4,445,800.00	4.68%
3A/3B Farm			0.00%	15C Public Property	258	\$41,131,800.00	43.29%
4A Commercial	137	\$88,551,500.00	10.11%	15D Church and Charities	34	\$15,524,200.00	16.34%
4B Industrial	29	\$32,845,600.00	3.75%	15E Cemeteries & Graveyards	1	\$3,000.00	0.00%
4C Apartments	20	\$11,871,400.00	1.35%	15F Other Exempt	25	\$10,226,350.00	10.76%
5A/5B Railroad	3	\$50,000.00	0.01%				
6A/6B Business Personal Property	1	\$2,011,879.00	0.23%				
Total	3,488	\$876,307,779.00	100.00%	Total	322	\$95,020,050.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
99.69%				10.84%			
\$879,032,780.62							
Total # of property tax appeals filed in 2015		County Tax Board	169.00				
		State Tax Court	4.00				
Number of 2015 County Tax Board decisions appealed to Tax Court			4.00				
Number of pending property tax appeals in State Tax Court			4.00				
Amount paid out by municipality for tax appeals in 2015				\$192,434.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT		Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
		Billing/Revenue	Assessed Value		
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		7.00	71,175.37	\$33,000.00		\$810.00	\$266.52	\$37,098.85
Supervisory Staff (Department Heads & Managers)	4.00	4.00	505,565.74	\$399,652.95		\$35,968.76	\$15,776.28	\$54,167.75
Police Officers (Including Superior Officers)	24.00		3,826,087.80	\$2,704,517.66	\$163,640.95	\$513,858.35	\$96,244.68	\$347,826.16
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	24.00		3,931,870.55	\$1,401,403.14	\$64,029.23	\$107,207.34	\$38,782.68	\$2,320,448.16
All Other Non-Union Employees not listed above		9.00	314,826.52	\$103,900.00		\$9,351.00	\$15,776.28	\$185,799.24
Totals	52.00	20.00	8,649,525.98	\$4,642,473.75	\$227,670.18	\$667,195.45	\$166,846.44	\$2,945,340.16

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or 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

Active Employees - Health Benefits - Annual Cost			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
Single Coverage		16.00	\$927.36	\$14,837.76	16.00	\$894.39	\$14,310.24	
Parent & Child		2.00	\$1,595.71	\$3,191.42	2.00	\$1,450.61	\$2,901.22	
Employee & Spouse (or Partner)		9.00	\$1,782.92	\$16,046.28	10.00	\$1,716.69	\$17,166.90	
Family		22.00	\$2,487.17	\$54,717.74	21.00	\$1,716.69	\$36,050.49	
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal		49.00		\$88,793.20	49.00		\$70,428.85	
Elected Officials - Health Benefits - Annual Cost								
Single Coverage		1	\$987.34	\$987.34	1	\$1,951.92	\$1,951.92	
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		1.00		\$987.34	1.00		\$1,951.92	
Retirees - Health Benefits - Annual Cost								
Single Coverage		6	\$516.23	\$3,097.38	6	\$491.55	\$2,949.30	
Parent & Child				\$0.00			\$0.00	
Employee & Spouse (or Partner)		4	\$1,424.28	\$5,697.12	4	\$1,360.97	\$5,443.88	
Family				\$0.00			\$0.00	
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal		10.00		\$8,794.50	10.00		\$8,393.18	
GRAND TOTAL		60.00		\$98,575.04	60.00		\$80,773.95	

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)?

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

Yes
Yes

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

	Gross Debt		Deductions		Net Debt		Current Year				2017				2018				All Additional Future Years' Budgets			
							Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget	
Local School Debt		\$346,000.00		\$346,000.00		\$0.00																
Regional School Debt						\$0.00																
Utility Fund Debt																						
Sewer						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
0						\$0.00																
Municipal Purposes						\$0.00																
Debt Authorized		\$1,788,678.82				\$1,788,678.82																
Notes Outstanding		\$4,276,400.00				\$4,276,400.00																
Bonds Outstanding		\$2,188,000.00				\$2,188,000.00																
Loans and Other Debt		\$231,785.16				\$231,785.16																
Total (Current Year)		\$8,830,863.98		\$346,000.00		\$8,484,863.98																
Population (2010 census)		10,343																				
Per Capita Gross Debt		\$853.80																				
Per Capita Net Debt		\$820.35																				
3 Yr. Average Property Valuation		\$891,412,585.33																				
Net Debt as % of 3 Year Avg Property Valuation		0.95%																				

	Description	Debt Not Listed Above	
		Total	% of Total Current Year Budget
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases			
Total Other			

Bond Rating	Moody's	Standard & Poors	Fitch

Mark "X" if Municipality has no bond rating

