



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1518_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth	T	Palmer	12/31/2022	kpalmer@manchestertwp.com

Chief Administrative Officer

Donna		Markulic		businessadministrattor@manchestertwp.com
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Chief Financial Officer

Diane		Lapp		dlapp@manchestertwp.com
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Municipal Clerk

Sabina	T	Martin		Smartin@manchestertwp.com
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Registered Municipal Accountant

Joseph		Faccone		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Samuel		Fusaro	12/31/2020	Council@manchestertwp.com
Joan		Brush	12/31/2020	Council@manchestertwp.com
James	A	Vaccaro	12/31/2022	Council@manchestertwp.com
Craig	A	Wallis	12/31/2022	Council@manchestertwp.com
Robert	A	Hudak	12/31/2020	Council@manchestertwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.623	\$20,727,737.75	24.28%	\$0.00
Municipal Library	0.000		0.00%	\$0.00
Municipal Open Space	0.009	\$332,784.00	0.39%	\$0.00
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.457	\$48,481,628.00	56.80%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.398	\$13,244,723.63	15.52%	\$0.00
County Library	0.044	\$1,458,435.09	1.71%	\$0.00
County Board of Health	0.019	\$642,716.35	0.75%	\$0.00
County Open Space	0.014	\$464,720.15	0.54%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.564	\$85,352,744.97	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019 \$4,197,100,406.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$198,149.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.623	0.525	-15.73%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$20,727,737.75	\$35,833,662.23	72.88%	\$15,105,924.48

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,040.28	#DIV/0!	\$1,040.28

Current Year 2020 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$35,833,662.23
Municipal Library		
Municipal Open Space	ESTIMATED	\$419,170.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$50,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$13,275,000.00
County Library	ESTIMATED	\$1,600,000.00
County Board of Health	ESTIMATED	\$650,000.00
County Open Space	ESTIMATED	\$475,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$102,252,832.23

Revenue Anticipated, Excluding Tax Levy	15,192,866.98
Budget Appropriations, before Reserve for Uncollected Taxes	35,833,662.23
Total Non-Municipal Tax Levy	\$66,419,170.00
Amount to be Raised by Taxes - Before RUT	\$87,059,965.25
Reserve for Uncollected Taxes (RUT)	\$1,263,018.67
Total Amount to be Raised by Taxes	\$88,322,983.92

% of Tax Collections used to Calculate RUT 98.57%

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 2019	85,046,705.65
Total Tax Levy, CY 2019	86,363,523.08
% of Taxes Collected, CY 2019	98.48%

Delinquent Taxes - December 31, 2019 \$1,014,366.73

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	WATER EAST Utility	SEWER EAST Utility	WATER WEST Utility	SEWER WEST Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$6,250,000.00	\$6,250,000.00	\$4,075,000.00		\$500,000.00	\$800,000.00	\$600,000.00	\$275,000.00		
08	Local Revenue	-2.47%	(\$339,186.61)	\$13,705,032.26	\$13,365,845.65	\$3,430,845.65		\$2,100,000.00	\$3,530,000.00	\$2,045,000.00	\$2,260,000.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,217,467.00	\$3,217,467.00	\$3,217,467.00							
08	Uniform Construction Code Fees	-2.99%	(\$30,805.00)	\$1,030,805.00	\$1,000,000.00	\$1,000,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-9.50%	(\$112,237.62)	\$1,181,148.95	\$1,068,911.33	\$418,911.33	\$650,000.00						
08	Other Special Items	-17.05%	(\$453,974.61)	\$2,662,617.61	\$2,208,643.00	\$2,200,643.00	\$8,000.00						
15	Receipts from Delinquent Taxes	-20.09%	(\$213,686.59)	\$1,063,686.59	\$850,000.00	\$850,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.67%	\$580,106.08	\$21,741,135.06	\$22,321,241.14	\$21,902,071.14	\$419,170.00						
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	-1.12%	(\$569,784.35)	\$50,851,892.47	\$50,282,108.12	\$37,094,938.12	\$1,077,170.00	\$2,600,000.00	\$4,330,000.00	\$2,645,000.00	\$2,535,000.00	\$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	Water East Utility	Sewer East Utility	Water West Utility	Sewer West Utility	Utility	Utility
20	60.00	2.00	-3.56%	(\$470,125.00)	13,206,475.00	\$12,736,350.00	\$2,333,600.00			\$2,387,750.00	\$4,150,000.00	\$1,734,000.00	\$2,131,000.00		
21		1.00	-3.33%	(\$10,000.00)	\$300,000.00	\$290,000.00	\$290,000.00								
22	6.00	2.00	0.00%	\$0.00	\$1,025,000.00	\$1,025,000.00	\$1,025,000.00								
23			1.71%	\$85,000.00	\$4,970,000.00	\$5,055,000.00	\$5,055,000.00								
25	75.00		7.15%	\$815,000.00	\$11,406,200.00	\$12,221,200.00	\$12,221,200.00								
26	40.00		6.75%	\$235,000.00	\$3,483,000.00	\$3,718,000.00	\$3,718,000.00								
27		1.00	-13.38%	(\$15,000.00)	\$112,100.00	\$97,100.00	\$97,100.00								
28	3.00	100.00	1.68%	\$10,000.00	\$597,000.00	\$607,000.00	\$607,000.00								
29			#DIV/0!	\$0.00		\$0.00									
30	10.00	1.00	-18.54%	(\$364,987.62)	\$1,968,548.95	\$1,603,561.33	\$744,650.00	\$858,911.33							
31			5.78%	\$75,000.00	\$1,297,000.00	\$1,372,000.00	\$1,372,000.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			5.60%	\$271,196.59	\$4,843,709.41	\$5,114,906.00	\$4,878,906.00			\$62,000.00	\$80,000.00	\$55,000.00	\$39,000.00		
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	6.00		-6.74%	(\$29,500.00)	\$437,500.00	\$408,000.00	\$408,000.00								
44			-7.14%	(\$25,000.00)	\$350,000.00	\$325,000.00	\$75,000.00			\$150,000.00	\$100,000.00				
45			1.13%	\$31,687.46	\$2,806,357.44	\$2,838,044.90	\$1,981,794.90			\$250.00		\$856,000.00			
46			0.00%	\$0.00	\$167,500.00	\$167,500.00	\$167,500.00								
48			#DIV/0!	\$0.00		\$0.00									
50			11.03%	\$125,276.99	\$1,135,998.90	\$1,261,275.89	\$1,261,275.89								
55			#DIV/0!	\$0.00		\$0.00									
Total	200.00	107.00	1.52%	\$733,548.42	\$48,106,389.70	\$48,839,938.12	\$36,236,026.79	\$858,911.33	\$0.00	\$2,600,000.00	\$4,330,000.00	\$2,645,000.00	\$2,170,000.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,131	\$90,632,100.00	2.16%	15A Public Schools	6	\$94,007,700.00	7.17%
2 Residential	16,476	\$3,264,699,112.00	77.88%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	53	\$6,521,900.00	0.16%	15C Public Property	1,945	\$990,392,146.00	75.56%
4A Commercial	136	\$396,503,700.00	9.46%	15D Church and Charities	46	\$90,027,577.00	6.87%
4B Industrial	10	\$36,638,400.00	0.87%	15E Cemeteries & Graveyards	3	\$2,488,000.00	0.19%
4C Apartments	32	\$391,282,400.00	9.33%	15F Other Exempt	979	\$133,735,045.00	10.20%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,422,794.00	0.13%				
Total	18,839	\$4,191,700,406.00	100.00%	Total	2,979	\$1,310,650,468.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,191,700,406.00

Total # of property tax appeals filed in 2019	County Tax Board	41.00
	State Tax Court	10.00
Number of 2019 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		26.00

Amount paid out by municipality for tax appeals in 2019	
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Percentage of Exempt vs. Non-Exempt Properties	31.27%
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<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 2019 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		6.00	111,956.00	\$104,000.00		\$0.00	\$0.00	\$7,956.00
Supervisory Staff (Department Heads & Managers)	17.00		2,588,673.84	\$1,914,243.00	\$42,000.00	\$270,099.69	\$192,015.94	\$170,315.22
Police Officers (Including Superior Officers)	72.00	2.00	13,173,837.59	\$8,591,391.00	\$358,931.00	\$2,531,882.93	\$813,243.98	\$878,388.68
Fire Fighters (Including Superior Officers)			0.00				\$0.00	\$0.00
All Other Union Employees not listed above	117.00	3.00	9,018,389.10	\$5,991,724.00	\$312,744.00	\$845,432.26	\$1,321,521.47	\$546,967.37
All Other Non-Union Employees not listed above	29.00	14.00	2,047,626.82	\$1,336,469.00	\$72,791.00	\$188,575.78	\$327,556.60	\$122,234.44
Totals	235.00	25.00	26,940,483.35	\$17,937,827.00	\$786,466.00	\$3,835,990.65	\$2,654,338.00	\$1,725,861.70

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	58.00	\$10,120.92	\$587,013.36	38.00	\$10,734.00	\$407,892.00
Parent & Child	19.00	\$18,182.16	\$345,461.04	19.00	\$19,564.00	\$371,716.00
Employee & Spouse (or Partner)	33.00	\$20,616.48	\$680,343.84	33.00	\$21,843.00	\$720,819.00
Family	67.00	\$28,573.20	\$1,914,404.40	61.00	\$29,545.00	\$1,802,245.00
Employee Cost Sharing Contribution (enter as negative -)			(\$692,993.52)			(\$648,334.00)
Subtotal	177.00		\$2,834,229.12	151.00		\$2,654,338.00
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	\$9,178.32	\$36,713.28	5	\$10,372.00	\$51,860.00
Parent & Child	3	\$14,026.32	\$42,078.96	1	\$14,416.00	\$14,416.00
Employee & Spouse (or Partner)	11	\$20,602.32	\$226,625.52	13	\$19,790.00	\$257,270.00
Family	20	\$24,550.68	\$491,013.60	22	\$25,259.00	\$555,698.00
Employee Cost Sharing Contribution (enter as negative -)			(\$12,490.80)			
Subtotal	38.00		\$783,940.56	41.00		\$879,244.00
GRAND TOTAL	215.00		\$3,618,169.68	192.00		\$3,533,582.00

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

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

YES

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$20,865,000.00	\$20,865,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
WATER EAST	\$4,500,000.00	\$4,500,000.00	\$0.00			
SEWER EAST			\$0.00			
WATER WEST	\$13,837,000.00	\$13,837,000.00	\$0.00			
SEWER WEST	\$4,333,000.00	\$4,333,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$19,033,958.93	\$19,033,958.93				
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$62,568,958.93	\$43,535,000.00	\$19,033,958.93			
Population (2010 census)	40,000					
Per Capita Gross Debt	\$1,564.22					
Per Capita Net Debt	\$475.85					
3 Yr. Average Property Valuation		\$3,891,583,456.67				
Net Debt as % of 3 Year Avg Property Valuation		0.49%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA-				
Year of Last Rating		2018				
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)
