



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1518 Manchester Township - County of Ocean

Introduced

Municode: 1518

Filename: 1518_fbi_2021.xlsm

Website: www.manchestertwp.coim

Phone Number: 732-657-8121

Mailing Address: 1 Colonial Drive

[Email the UFB if not using Outlook](#)

Municipality: Manchester **State:** NJ **Zip:** 08759

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth	T	Palmer	12/31/2022	

Chief Administrative Officer

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Chief Financial Officer

Diane		Lapp		
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Municipal Clerk

Sabina	T	Martin		
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Registered Municipal Accountant

Joseph		Faccione		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Samuel		Fusaro	12/31/2024	Council@manchestertwp.com
Joan		Brush	12/31/2022	Council@manchestertwp.com
James	A	Vaccaro, Sr.	12/31/2022	Council@manchestertwp.com
Craig	A	Wallis	12/31/2022	Council@manchestertwp.com
Robert	A	Hudak	12/31/2024	Council@manchestertwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.523	\$21,902,071.14	24.77%	\$0.00	Municipal Purpose Tax	ACTUAL	\$23,274,085.76
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$419,170.00	0.47%	\$0.00	Municipal Open Space	ACTUAL	\$421,699.00
Municipal Arts and Culture			#DIV/0!	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.177	\$49,335,094.00	55.80%	\$0.00	Local School District	ACTUAL	\$50,264,019.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.335	\$14,022,524.90	15.86%	\$0.00	County Purposes		
County Library	0.037	\$1,545,414.84	1.75%	\$0.00	County Library	ESTIMATED	\$16,756,589.41
County Board of Health	0.016	\$689,372.72	0.78%	\$0.00	County Board of Health		
County Open Space	0.012	\$499,276.95	0.56%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.110	\$88,412,924.55	#DIV/0!	\$0.00	Total ESTIMATED amount to be raised by taxes		\$90,716,393.17
Total Taxable Valuation as of October 1, 2020		\$4,216,993,501.00			Revenue Anticipated, Excluding Tax Levy		16,417,452.91
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		38,249,148.02
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$67,442,307.41
					Amount to be Raised by Taxes - Before RUT		\$89,274,002.52
					Reserve for Uncollected Taxes (RUT)		\$1,442,390.65
					Total Amount to be Raised by Taxes		\$90,716,393.17
					% of Tax Collections used to Calculate RUT		98.41%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		87,581,180.47
					Total Tax Levy, CY 2020		88,971,104.42
					% of Taxes Collected, CY 2020		98.44%
					Delinquent Taxes - December 31, 2020		\$1,303,470.97

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.523	0.552	5.54%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,902,071.14	\$23,274,085.76	6.26%	\$1,372,014.62

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

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

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	Arts and Culture Trust Fund	Water East Utility	Sewer East Utility	Water West Utility	Sewer West Utility	Utility
08	Surplus	0.00%	\$0.00	\$6,375,000.00	\$6,375,000.00	\$4,075,000.00			\$500,000.00	\$800,000.00	\$750,000.00	\$250,000.00	
08	Local Revenue	0.94%	\$126,547.00	\$13,515,953.00	\$13,642,500.00	\$3,542,500.00			\$2,225,000.00	\$3,525,000.00	\$2,090,000.00	\$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	-0.48%	(\$4,135.41)	\$864,135.41	\$860,000.00	\$860,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
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	-40.16%	(\$318,849.33)	\$793,911.33	\$475,062.00	\$475,062.00							
08	Other Special Items	24.34%	\$635,796.89	\$2,611,627.02	\$3,247,423.91	\$3,247,423.91							
15	Receipts from Delinquent Taxes	-16.94%	(\$204,008.30)	\$1,204,008.30	\$1,000,000.00	\$1,000,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	4.72%	\$1,048,004.02	\$22,226,081.74	\$23,274,085.76	\$23,274,085.76							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.60%	\$2,529.00	\$419,170.00	\$421,699.00		\$421,699.00						
56	Arts and Cultural 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	2.51%	\$1,285,883.87	\$51,227,353.80	\$52,513,237.67	\$39,691,538.67	\$421,699.00	\$0.00	\$2,725,000.00	\$4,325,000.00	\$2,840,000.00	\$2,510,000.00	\$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	Arts and Culture Trust Fund	WATER EAST Utility	SEWER EAST Utility	WATER WEST Utility	SEWER WEST Utility	Utility
20	General Government	60.00	2.00	13.25%	\$1,417,391.87	\$10,695,350.00	\$12,112,741.87	\$2,546,653.00			\$2,000,688.87	\$3,465,000.00	\$1,984,400.00	\$2,116,000.00	
21	Land-Use Administration	2.00	1.00	-0.90%	(\$5,000.00)	\$556,200.00	\$551,200.00	\$551,200.00							
22	Uniform Construction Code	6.00	3.00	-6.03%	(\$60,000.00)	\$995,000.00	\$935,000.00	\$935,000.00							
23	Insurance			1.98%	\$95,000.00	\$4,800,000.00	\$4,895,000.00	\$4,895,000.00							
25	Public Safety	106.00	14.00	8.21%	\$1,057,000.00	\$12,874,000.00	\$13,931,000.00	\$13,931,000.00							
26	Public Works	45.00		6.43%	\$229,000.00	\$3,563,000.00	\$3,792,000.00	\$3,792,000.00							
27	Health and Human Services		1.00	0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00							
28	Parks and Recreation	3.00	75.00	30.86%	\$125,000.00	\$405,000.00	\$530,000.00	\$530,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified	10.00	1.00	-32.33%	(\$735,608.33)	\$2,275,661.33	\$1,540,053.00	\$621,500.00	\$918,553.00						
31	Utilities and Bulk Purchases			-10.33%	(\$150,000.00)	\$1,452,000.00	\$1,302,000.00	\$1,302,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			11.62%	\$561,152.00	4,830,906.00	\$5,392,058.00	\$5,224,058.00			\$58,000.00	\$60,000.00	\$50,000.00		
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	6.00	1.00	-1.85%	(\$8,000.00)	\$433,000.00	\$425,000.00	\$425,000.00							
44	Capital			38.46%	\$125,000.00	\$325,000.00	\$450,000.00	\$150,000.00			\$200,000.00	\$100,000.00			
45	Debt			47.18%	\$1,511,123.25	\$3,203,044.90	\$4,714,168.15	\$3,088,237.02			\$466,331.13		\$805,600.00	\$354,000.00	
46	Deferred Charges			0.00%	\$0.00	\$167,500.00	\$167,500.00	\$167,500.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			14.36%	\$181,114.76	\$1,261,275.89	\$1,442,390.65	\$1,442,390.65							
55	Surplus General Budget			#DIV/0!	\$700,000.00		\$700,000.00					\$700,000.00			
	Total	238.00	98.00	10.52%	\$5,043,173.55	\$47,926,938.12	\$52,970,111.67	\$39,691,538.67	\$918,553.00	\$0.00	\$2,725,020.00	\$4,325,000.00	\$2,840,000.00	\$2,470,000.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
	X				COVID ISSUES		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,020	\$79,730,900.00	1.89%	15A Public Schools	6	\$94,007,700.00	7.13%
2 Residential	16,559	\$3,299,931,412.00	78.25%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	53	\$6,508,700.00	0.15%	15C Public Property	1,954	\$994,783,500.00	75.41%
4A Commercial	138	\$397,435,100.00	9.42%	15D Church and Charities	45	\$89,855,100.00	6.81%
4B Industrial	10	\$36,465,900.00	0.86%	15E Cemeteries & Graveyards	3	\$2,488,000.00	0.19%
4C Apartments	32	\$391,282,400.00	9.28%	15F Other Exempt	996	\$137,946,800.00	10.46%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,639,089.00	0.13%				
Total	18,813	\$4,216,993,501.00	100.00%	Total	3,004	\$1,319,081,100.00	100.00%

Average Ratio (%), Assessed to True Value	95.93%
Equalized Valuation, Taxable Properties	\$4,395,906,912.33

Total # of property tax appeals filed in 2020	County Tax Board	201.00
	State Tax Court	23.00
Number of 2020 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		26.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	31.28%
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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 2020 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	\$0.00	\$7,956.00
Supervisory Staff (Department Heads & Managers)	18.00		2,328,528.29	\$2,202,353.00	\$42,284.08	\$165,176.48	\$214,579.64	\$171,714.74
Police Officers (Including Superior Officers)	74.00	2.00	11,842,588.46	\$8,956,077.00	\$394,165.00	\$895,607.70	\$881,445.25	\$715,293.51
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	118.00	4.00	8,857,678.18	\$6,181,605.00	\$310,878.90	\$463,620.38	\$1,404,898.89	\$496,675.02
All Other Non-Union Employees not listed above	28.00	86.00	4,374,390.28	\$3,431,410.00	\$83,433.65	\$257,355.75	\$333,305.34	\$268,885.54
Totals	238.00	98.00	27,515,141.22	\$20,875,445.00	\$830,761.63	\$1,781,760.30	\$2,834,229.12	\$1,660,524.81

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	57.00	\$10,181.62	\$580,352.34	58.00	\$10,120.92	\$587,013.36
Parent & Child	23.00	\$18,255.16	\$419,868.68	19.00	\$18,182.16	\$345,461.04
Employee & Spouse (or Partner)	28.00	\$21,704.43	\$607,724.04	33.00	\$20,616.48	\$680,343.84
Family	68.00	\$29,030.62	\$1,974,082.16	67.00	\$28,573.20	\$1,914,404.40
Employee Cost Sharing Contribution (enter as negative -)			(\$716,402.64)			(\$692,993.52)
Subtotal	176.00		\$2,865,624.58	177.00		\$2,834,229.12
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	6	\$10,885.80	\$65,314.80	4	\$9,178.32	\$36,713.28
Parent & Child	1	\$20,174.40	\$20,174.40	3	\$14,026.32	\$42,078.96
Employee & Spouse (or Partner)	14	\$22,052.78	\$308,738.92	11	\$20,602.32	\$226,625.52
Family	23	\$31,225.53	\$718,187.19	20	\$24,550.68	\$491,013.60
Employee Cost Sharing Contribution (enter as negative -)			(\$15,258.84)			(\$12,490.80)
Subtotal	44.00		\$1,097,156.47	38.00		\$783,940.56
GRAND TOTAL	220.00		\$3,962,781.05	215.00		\$3,618,169.68

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
OPEIU32 Blue Collar	425.00	\$130,000.00	x		
OPEIU32 Supervisor	1700.00	\$585,000.00	x		
PBA Union Contract	1763.00	\$1,356,278.00	x		
Department Heads	145.00	\$204,000.00			x
Totals	4033.00	\$2,275,278.00			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross		Net	Current Year	2022	2023	All Additional Future
	Debt	Deductions	Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$18,680,000.00	\$18,680,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
Water East	\$7,918,856.00	\$7,918,856.00	\$0.00				
Sewer East			\$0.00				
Water West	\$14,485,000.00	\$14,485,000.00	\$0.00				
Sewer West	\$4,324,000.00	\$4,324,000.00	\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$2,202,856.00		\$2,202,856.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$24,424,495.67		\$24,424,495.67				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$72,035,207.67	\$45,407,856.00	\$26,627,351.67				
Population (2010 census)	<u>45,010</u>						
Per Capita Gross Debt	<u>\$1,600.43</u>						
Per Capita Net Debt	<u>\$591.59</u>						
3 Yr. Average Property Valuation		<u>\$4,080,883,226.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.65%</u>					
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	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating		AA-					
Year of Last Rating		2018					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	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
Providing	Lakehurst	Gasoline		1/1/2014	ongoing	as per agreement
Providing	Lakehurst	Animal Control		1/1/2008	ongoing	as per agreement
Providing	Manchester BOE	Recycling		1/1/2014	ongoing	as per agreement
Providing	Manchester BOE	SRO		1/1/2010	ongoing	as per agreement
Receiving	County of Ocean	Schedule C		1/14/2010	ongoing	as per agreement
Providing	Lakehurst	Inspection		1/1/2018	ongoing	as per agreement
Providing	Lakehurst	IT		1/1/2019	ongoing	as per agreement
Receiving	OC Board of Health	Shelter Services		1/1/2014	ongoing	as per agreement
Receiving	Manchester BOE	Use of School Buses		7/1/2016	ongoing	as per agreement
Receiving	Lakehurst	Use of Lake		6/1/2016	ongoing	as per agreement
Receiving	Lakewood	Use of Truck Wash		1/1/2017	ongoing	as per agreement
Receiving	Toms River	Use of Spillman		1/1/2018	ongoing	as per agreement

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
