



State of New Jersey Local Government Services

Year: 2023 **Municipal User Friendly Budget**

MUNICIPALITY: 1518 Manchester Township - County of Ocean Introduced

Municode: 1518 **Filename:** 1518_fbi_2023.xlsm

Website: www.manchestertwp.com

Phone Number: 732-657-8121

Mailing Address: 1 Colonial Drive

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	S	Arace	12/31/2026	mayor@manchestertwp.com

Chief Administrative Officer

Carl		Block		cblock@manchestertwp.com
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Chief Financial Officer

Diane		Lapp		dlapp@manchestertwp.com
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Municipal Clerk

Teri	L	Giercyk		tgiercyk@manchestertwp.com
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Registered Municipal Accountant

Joseph	J	Faccone		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Roxanne		Connliff	12/31/2026	council@manchestertwp.com
James	A	Vaccaro, Sr.	12/31/2024	council@manchestertwp.com
Craig	A	Wallis	12/31/2023	council@manchestertwp.com
Michele		Zolezi	12/31/2024	council@manchestertwp.com
Joseph		Hankins	12/31/2026	council@manchestertwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.567	\$24,016,562.72	25.59%	\$1,141.94	Municipal Purpose Tax	ESTIMATED	\$43,921,709.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$423,862.00	0.45%	\$20.14	Municipal Open Space		\$426,406.00
Municipal Arts and Culture			0.00%	\$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	1.206	\$51,140,294.00	54.48%	\$2,428.88	Local School District		\$52,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.363	\$15,399,006.28	16.40%	\$731.08	County Purposes		\$18,289,000.00
County Library	0.036	\$1,515,549.54	1.61%	\$72.50	County Library		
County Board of Health	0.019	\$800,277.02	0.85%	\$38.27	County Board of Health		
County Open Space	0.014	\$573,854.57	0.61%	\$28.20	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.215	\$93,869,406.13	100.00%	\$4,461.01	Total ESTIMATED amount to be raised by taxes		\$114,637,115.00
Total Taxable Valuation as of October 1, 2022 <u>\$4,264,055,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>19,231,354.00</u>		
Current Year Average Residential Assessment <u>\$201,400.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>43,921,709.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$70,715,406.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$95,405,761.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,100,167.59</u>		
0.567	0.605	6.70%			Total Amount to be Raised by Taxes <u>\$96,505,928.59</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.86%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$24,016,562.72	\$43,921,709.00	82.88%	\$19,905,146.28		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2022 <u>93,318,211.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 <u>94,389,322.00</u>		
\$1,141.94	\$1,218.47	6.70%	\$76.53		% of Taxes Collected, CY 2022 <u>98.87%</u>		
					Delinquent Taxes - December 31, 2022 <u>\$843,803.00</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	Arts and Culture Trust Fund	WATER EAST Utility	SEWER EAST Utility	WATER WEST Utility	SEWER WEST Utility	Utility
08	Surplus	36.05%	\$1,325,000.00	\$3,675,000.00	\$5,000,000.00	\$5,000,000.00							
08	Local Revenue	-12.20%	(\$531,858.00)	\$4,360,358.00	\$3,828,500.00	\$3,828,500.00							
09	State Aid (without offsetting appropriation)	5.62%	\$180,670.00	\$3,217,467.00	\$3,398,137.00	\$3,398,137.00							
08	Uniform Construction Code Fees	-2.22%	(\$20,815.00)	\$935,815.00	\$915,000.00	\$915,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	11.42%	\$328,097.00	\$2,871,903.00	\$3,200,000.00	\$3,200,000.00							
10	Public and Private Revenue	-64.05%	(\$1,197,488.00)	\$1,869,744.00	\$672,256.00	\$672,256.00							
08	Other Special Items	-51.38%	(\$1,526,098.00)	\$2,969,978.00	\$1,443,880.00	\$1,443,880.00							
15	Receipts from Delinquent Taxes	-29.36%	(\$374,067.00)	\$1,274,067.00	\$900,000.00	\$900,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.48%	\$1,104,882.00	\$24,685,640.00	\$25,790,522.00	\$25,790,522.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-1.55%	(\$711,677.00)	\$45,859,972.00	\$45,148,295.00	\$45,148,295.00	\$0.00	\$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	Arts and Culture Trust Fund	WATER EAST Utility	SEWER EAST Utility	WATER WEST Utility	SEWER WEST Utility	Utility
	Full-Time	Part-Time													
20	General Government		#DIV/0!	\$0.00		\$0.00									
21	Land-Use Administration		#DIV/0!	\$0.00		\$0.00									
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00									
23	Insurance		#DIV/0!	\$0.00		\$0.00									
25	Public Safety		#DIV/0!	\$0.00		\$0.00									
26	Public Works		#DIV/0!	\$0.00		\$0.00									
27	Health and Human Services		#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		#DIV/0!	\$0.00		\$0.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		#DIV/0!	\$0.00		\$0.00									
44	Capital		#DIV/0!	\$0.00		\$0.00									
45	Debt		#DIV/0!	\$0.00		\$0.00									
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		#DIV/0!	\$0.00		\$0.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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			Healthcare Increases		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,610	\$71,373,200.00	1.67%	15A Public Schools	6	\$94,007,700.00	7.05%
2 Residential	16,693	\$3,361,973,900.00	78.84%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	52	\$6,322,900.00	0.15%	15C Public Property	2,157	\$1,001,437,400.00	75.10%
4A Commercial	144	\$393,750,000.00	9.23%	15D Church and Charities	45	\$90,597,600.00	6.79%
4B Industrial	10	\$35,596,400.00	0.83%	15E Cemeteries & Graveyards	3	\$2,488,000.00	0.19%
4C Apartments	32	\$390,626,400.00	9.16%	15F Other Exempt	1,020	\$144,981,000.00	10.87%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$4,412,800.00	0.10%				
Total	18,542	\$4,264,055,600.00	100.00%	Total	3,231	\$1,333,511,700.00	100.00%
Average Ratio (%), Assessed to True Value		74.47%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$5,725,870,283.34		Non-Exempt Properties		31.27%	
Total # of property tax appeals filed in 2022		County Tax Board				11.00	
		State Tax Court				19.00	
Number of 2022 County Tax Board decisions appealed to Tax Court						4.00	
Number of pending property tax appeals in State Tax Court						59.00	
Amount paid out by municipality for tax appeals in 2022						\$0.00	

<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 2022 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)	34.00	0.00	4,359,867.03	\$3,271,527.00	\$165,048.22	\$494,327.73	\$166,066.08	\$262,898.00
Police Officers (Including Superior Officers)	73.00	2.00	13,693,203.90	\$9,151,440.10	\$342,673.11	\$3,042,853.83	\$429,937.20	\$726,299.66
Fire Fighters (Including Superior Officers)	3.00	1.00	254,139.71	\$145,884.00	\$13,900.00	\$48,506.43	\$33,625.80	\$12,223.48
All Other Union Employees not listed above	99.00	2.00	1,990,559.31	\$1,167,990.00	\$267,581.00	\$176,483.29	\$268,683.84	\$109,821.18
All Other Non-Union Employees not listed above	40.00	41.00	2,782,545.47	\$2,074,847.00	\$158,910.63	\$313,509.38	\$64,396.00	\$170,882.46
Totals	249.00	52.00	23,192,271.42	\$15,915,688.10	\$948,112.96	\$4,075,680.66	\$962,708.92	\$1,290,080.78

Is the Local Government required to comply with N.J.S.A. 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	55.00	\$13,706.88	\$753,878.40	63.00	\$11,208.60	\$706,141.80
Parent & Child	24.00	\$24,535.44	\$588,850.56	21.00	\$20,063.28	\$421,328.88
Employee & Spouse (or Partner)	33.00	\$27,413.88	\$904,658.04	27.00	\$22,417.08	\$605,261.16
Family	70.00	\$38,242.32	\$2,676,962.40	73.00	\$31,271.88	\$2,282,847.24
Employee Cost Sharing Contribution (enter as negative -)			(\$941,843.04)			(\$773,281.20)
Subtotal	182.00		\$3,982,506.36	184.00		\$3,242,297.88
<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	5	\$17,131.80	\$85,659.00	5	\$15,155.00	\$75,775.00
Parent & Child	1	\$18,650.52	\$18,650.52	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$37,348.32	\$448,179.84	11	\$33,039.60	\$363,435.60
Family	19	\$42,487.68	\$807,265.92	19	\$37,586.16	\$714,137.04
Employee Cost Sharing Contribution (enter as negative -)			(\$46,080.48)			(\$21,537.72)
Subtotal	37.00		\$1,313,674.80	35.00		\$1,131,809.92
GRAND TOTAL	219.00		\$5,296,181.16	219.00		\$4,374,107.80

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
Department Heads	2174.00	\$152,000.00			x
Blue Collar Union	160.38	\$38,603.00	x		
Supevisor Union	1061.43	\$411,473.00	x		
SOA Union	1352.88	\$936,827.00			
PBA Union	1399.38	\$804,464.65	x		
Chief of Police	62.38	\$58,776.00			x
White Collar	7.38	\$1,838.00	x		
Totals	6217.80	\$2,403,981.65			
Total Funds Reserved as of end of 2022		\$145,000.00			
Total Funds Appropriated in 2023		\$200,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2024	2025	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$13,815,000.00	\$13,815,000.00	\$0.00	Utility Fund - Principal	\$645,000.00	\$665,000.00	\$680,000.00	\$16,508,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$507,440.00	\$494,669.00	\$480,851.00	\$4,622,258.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$5,189,554.00			
WATER EAST	\$10,445,285.00	\$10,445,285.00	\$0.00	Bond Anticipation Notes - Interest	\$181,634.00			
SEWER EAST	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$2,540,000.00	\$2,565,000.00	\$2,575,000.00	\$9,875,000.00
WATER WEST	\$13,475,000.00	\$13,105,000.00	\$370,000.00	Bonds - Interest	\$440,947.00	\$389,190.00	\$440,947.00	\$880,879.00
SEWER WEST	\$3,825,000.00	\$3,825,000.00	\$0.00	Loans & Other Debt - Principal	\$29,948.90	\$30,551.00	\$31,791.00	\$182,948.00
			\$0.00	Loans & Other Debt - Interest	\$5,343.00	\$4,741.00	\$4,147.00	\$23,761.00
				Total	\$9,539,866.90	\$4,149,151.00	\$4,212,736.00	\$32,092,846.00
<u>Municipal Purposes</u>				Total Principal	\$8,404,502.90	\$3,260,551.00	\$3,286,791.00	\$26,565,948.00
Debt Authorized (BNI)	\$486,649.55		\$486,649.55	Total Interest	\$1,135,364.00	\$888,600.00	\$925,945.00	\$5,526,898.00
Notes Outstanding	\$4,199,554.00		\$4,199,554.00	% of Total Current Year Budget	#DIV/0!			
Bonds Outstanding	\$19,962,000.00		\$19,962,000.00					
Loans and Other Debt	\$274,612.81		\$274,612.81					
Total (Current Year)	\$66,483,101.36	\$41,190,285.00	\$25,292,816.36	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	45,115			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,473.64			Rating		AA-		
Per Capita Net Debt	\$560.63			Year of Last Rating		2019		
3 Year Average Property Valuation		\$4,947,194,857.67						
Net Debt as % of 3 Year Average Property Valuation		0.51%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Lakehurst	Building Dept	Land-Use Administration		1/1/2018	ongoing	as per agreement
Lead	Municipality	Lakehurst	Animal Control	Animal Control		1/1/2008	ongoing	as per agreement
Lead	Municipality	Lakehurst	COURT	Court and Public Defender		1/1/2015	ongoing	as per agreement
Lead	School District	Manchester BOE	Police	SRO		1/1/2010	ongoing	as per agreement
Recipient	County	County of Ocean	Public Works	Schedule C		1/1/2018	ongoing	as per agreement
Recipient	County	County of Ocean	Adminsitration	Library		1/1/2010	ongoing	as per agreement
Recipient	County	OC Board of Health	Animal Control	Shelter Services		1/1/2014	ongoing	as per agreement
Recipient	School District	Manchester BOE	Recreation	Use of School Buses		7/1/2016	ongoing	as per agreement
Recipient	Municipality	Lakehurst	Recreation	Use of Lake		6/1/2016	ongoing	as per agreement
Recipient	Municipality	Lakewood	Public Works	Use of Truck Wash		1/1/2017	ongoing	as per agreement
Recipient	Municipality	Toms River	Police/EMS	Use of Spillman		1/1/2018	ongoing	as per agreement
Amount Received Total								\$0.00
Amount Paid Total								\$0.00
Total								\$0.00

USER FRIENDLY BUDGET SECTION - Notes

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