



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1518_fba_2017.xlsm

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
Kenneth		Palmer	12/31/2018	kpalmer@manchestertwp.com

Chief Administrative Officer

Donna		Markulic		businessadministrator@manchestertwp.com
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Chief Financial Officer

Diane		Lapp		dlapp@manchestertwp.com
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Municipal Clerk

Sabina		Skibo		sskibo@manchestertwp.com
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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	12/31/2020	sfusaro@manchestertwp.com
Craig	A	Wallis	12/31/2018	cwallis@manchestertwp.com
James	A	Vaccaro	12/31/2020	javaccaro@manchestertwp.com
Charles	L	Frattini	12/31/2018	cfrattini@manchestertwp.com
Joan		Brush	12/31/2017	jbrush@manchestertwp.com



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 Utility Eastern Service Area	Sewer Utility Eastern Service Area	Water Utility Western Service Area	Sewer Utility Western Service Area	Utility	Utility
08	Surplus	(2.21%)	(\$115,000.00)	\$5,200,000.00	\$5,085,000.00	\$2,750,000.00	\$0.00	\$350,000.00	\$800,000.00	\$700,000.00	\$485,000.00	\$0.00	
08	Local Revenue	(3.98%)	(\$537,571.97)	\$13,494,571.97	\$12,957,000.00	\$2,902,000.00	\$0.00	\$2,180,000.00	\$3,525,000.00	\$2,100,000.00	\$2,250,000.00	\$0.00	
09	State Aid (without offsetting appropriation)	NA	\$0.00	\$3,217,467.00	\$3,217,467.00	\$3,217,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	(5.05%)	(\$55,840.00)	\$1,105,840.00	\$1,050,000.00	\$1,050,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	6.80%	\$48,534.14	\$713,695.86	\$762,230.00	\$762,230.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	(22.62%)	(\$496,245.73)	\$2,193,898.86	\$1,697,653.13	\$1,255,099.00	\$442,554.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	(16.47%)	(\$157,751.64)	\$957,751.64	\$800,000.00	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	(1.43%)	(\$306,032.49)	\$21,475,933.94	\$21,169,901.45	\$21,169,901.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	0.28%	\$904.00	\$324,517.00	\$325,421.00	\$0.00	\$325,421.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	(3.33%)	(\$1,619,003.69)	\$48,683,676.27	\$47,064,672.58	\$33,906,697.45	\$767,975.13	\$2,530,000.00	\$4,325,000.00	\$2,800,000.00	\$2,735,000.00	\$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 Utility Eastern Service Area	Sewer Utility Eastern Service Area	Water Utility Western Service Area	Sewer Utility Western Service Area	Utility	Utility	
20	General Government	73.00		6.01%	\$727,612.11	\$12,096,707.89	\$12,824,320.00	\$2,060,000.00	\$0.00	\$0.00	\$2,372,000.00	\$4,150,000.00	\$1,879,040.00	\$2,363,280.00	\$0.00	
21	Land-Use Administration	3.00		3.70%	\$10,000.00	\$270,000.00	\$280,000.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
22	Uniform Construction Code	5.00		23.33%	\$175,000.00	\$750,000.00	\$925,000.00	\$925,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
23	Insurance			(15.36%)	(\$1,028,099.23)	\$6,692,099.23	\$5,664,000.00	\$5,664,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
25	Public Safety	71.00		5.53%	\$532,940.97	\$9,644,119.03	\$10,177,060.00	\$10,156,200.00	\$20,860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26	Public Works	35.00		11.91%	\$481,698.09	\$4,045,301.91	\$4,527,000.00	\$3,952,000.00	\$575,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
27	Health and Human Services	8.00		2.77%	\$19,225.00	\$694,812.00	\$714,037.00	\$101,100.00	\$612,937.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Parks and Recreation	4.00	60.00	9.60%	\$93,935.68	\$978,064.32	\$1,072,000.00	\$660,000.00	\$0.00	\$412,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29	Education (including Library)			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30	Unclassified			22.60%	\$53,000.00	\$234,500.00	\$287,500.00	\$287,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31	Utilities and Bulk Purchases			NA	\$0.00	\$887,000.00	\$887,000.00	\$887,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32	Landfill / Solid Waste Disposal			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
35	Contingency			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36	Statutory Expenditures			2.00%	\$80,204.23	\$4,002,932.77	\$4,083,137.00	\$3,863,137.00	\$0.00	\$0.00	\$58,000.00	\$75,000.00	\$50,000.00	\$37,000.00	\$0.00	
37	Judgements			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42	Shared Services			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
43	Court and Public Defender	5.00		3.97%	\$15,000.00	\$378,000.00	\$393,000.00	\$393,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44	Capital			52.17%	\$240,000.00	\$460,000.00	\$700,000.00	\$500,000.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
45	Debt			12.98%	\$231,925.87	\$1,786,664.53	\$2,018,590.40	\$1,662,615.27	\$0.00	\$355,975.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46	Deferred Charges			(48.76%)	(\$1,147,212.11)	\$2,352,892.11	\$1,205,680.00	\$0.00	\$0.00	\$0.00	\$0.00	\$870,960.00	\$334,720.00	\$0.00	\$0.00	
48	Debt - Type 1 School District			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50	Reserve for Uncollected Taxes			(1.10%)	(\$12,522.61)	\$1,142,870.79	\$1,130,348.18	\$1,130,348.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
55	Surplus General Budget			NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	204.00	60.00	1.02%	\$472,708.00	\$46,415,964.58	\$46,888,672.58	\$32,521,900.45	\$1,208,797.00	\$767,975.13	\$2,530,000.00	\$4,325,000.00	\$2,800,000.00	\$2,735,000.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,330	\$111,405,500.00	3.42%	15A Public Schools	6	\$74,067,600.00	6.58%
2 Residential	16,012	\$2,538,362,185.00	78.00%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	53	\$5,735,400.00	0.18%	15C Public Property	1,911	\$922,839,750.00	81.92%
4A Commercial	137	\$311,203,800.00	9.56%	15D Church and Charities	48	\$68,030,000.00	6.04%
4B Industrial	10	\$24,436,600.00	0.75%	15E Cemeteries & Graveyards	3	\$2,498,000.00	0.22%
4C Apartments	31	\$259,361,500.00	7.97%	15F Other Exempt	191	\$59,062,400.00	5.24%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$3,708,597.00	0.11%				
Total	19,574	\$3,254,213,582.00	100.00%	Total	2,159	\$1,126,497,750.00	100.00%

Average Ratio (%), Assessed to True Value	85.64%
Equalized Valuation, Taxable Properties	\$3,799,875,737.97

Total # of property tax appeals filed in 2016	County Tax Board	67.00
	State Tax Court	16.00
Number of 2016 County Tax Board decisions appealed to Tax Court		16.00
Number of pending property tax appeals in State Tax Court		101.00

Amount paid out by municipality for tax appeals in 2016	
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Percentage of Exempt vs. Non-Exempt Properties	34.62%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 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		96,885.00	\$90,000.00				\$6,885.00
Supervisory Staff (Department Heads & Managers)	29.00		1,480,512.37	\$995,780.00	\$50,000.00	\$128,555.20	\$230,000.00	\$76,177.17
Police Officers (Including Superior Officers)	71.00		12,180,750.00	\$7,500,000.00	\$800,000.00	\$1,875,000.00	\$1,432,000.00	\$573,750.00
Fire Fighters (Including Superior Officers)			0.00				\$0.00	\$0.00
All Other Union Employees not listed above	106.00	5.00	9,542,000.00	\$6,450,000.00	\$400,000.00	\$832,695.00	\$2,325,000.00	\$493,425.00
All Other Non-Union Employees not listed above	1.00	60.00	518,572.50	\$465,000.00	\$0.00	\$5,000.00	\$13,000.00	\$35,572.50
Totals	213.00	65.00	23,818,719.87	\$15,500,780.00	\$1,250,000.00	\$2,841,250.20	\$4,000,000.00	\$1,185,809.67

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	45.00	\$9,996.47	\$449,841.15	46.00	\$10,732.00	\$493,672.00
Parent & Child	18.00	\$17,893.64	\$322,085.52	18.00	\$19,210.00	\$345,780.00
Employee & Spouse (or Partner)	35.00	\$19,992.80	\$699,748.00	35.00	\$19,712.00	\$689,920.00
Family	63.00	\$27,890.07	\$1,757,074.41	70.00	\$29,945.00	\$2,096,150.00
Employee Cost Sharing Contribution (enter as negative -)			(\$587,586.96)			(\$440,000.00)
Subtotal	161.00		\$2,641,162.12	169.00		\$3,185,522.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00	0		\$0.00
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)			\$0.00	0		\$0.00
Family			\$0.00	0		\$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	\$18,489.72	\$110,938.32	4	\$15,653.00	\$62,612.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	14	\$22,089.12	\$309,247.68	17	\$29,174.00	\$495,958.00
Family	21	\$39,263.64	\$824,536.44	21	\$38,143.00	\$801,003.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	41.00		\$1,244,722.44	42.00		\$1,359,573.00
GRAND TOTAL	202.00		\$3,885,884.56	211.00		\$4,545,095.00

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$27,525,000.00	\$27,525,000.00	\$0.00	Utility Fund - Principal	\$401,000.00	\$421,000.00	\$443,000.00	\$18,170,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$797,678.00	\$781,637.50	\$764,797.50	\$10,177,838.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$238,713.00			
Water	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$71,096.00			
Sewer	\$0.00	\$0.00	\$0.00	Bonds - Principal	\$840,000.00	\$835,000.00	\$835,000.00	\$5,625,000.00
Water	\$14,642,000.00	\$14,642,000.00	\$0.00	Bonds - Interest	\$238,712.52	\$209,412.52	\$176,012.52	\$487,943.82
Sewer	\$4,793,000.00	\$4,793,000.00	\$0.00	Loans & Other Debt - Principal	\$113,958.71	\$116,249.29	\$85,554.50	\$360,965.17
0			\$0.00	Loans & Other Debt - Interest	\$12,967.59	\$10,677.02	\$8,340.42	\$44,894.81
0			\$0.00	Total	\$2,714,125.82	\$2,373,976.33	\$2,312,704.94	\$34,866,641.80
<u>Municipal Purposes</u>				Total Principal	\$1,593,671.71	\$1,372,249.29	\$1,363,554.50	\$24,155,965.17
Debt Authorized	\$2,295,468.07		\$2,295,468.07	Total Interest	\$1,120,454.11	\$1,001,727.04	\$949,150.44	\$10,710,676.63
Notes Outstanding	\$8,387,510.00		\$8,387,510.00	% of Total Current Year Budget	5.79%			
Bonds Outstanding	\$8,135,000.00		\$8,135,000.00					
Loans and Other Debt	\$676,727.67		\$676,727.67					
Total (Current Year)	\$66,454,705.74	\$46,960,000.00	\$19,494,705.74	Description	Debt Not Listed Above			
Population (2010 census)	43,070			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,542.95			Total Guarantees - Other				
Per Capita Net Debt	\$452.63			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,700,719,889.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.53%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA-		
				Year of Last Rating		2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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