





# 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
Kenneth	T	Palmer	12/31/2022	kpalmer@manchestertwp.com

**Chief Administrative Officer**

Donna		Markulic		businessadministrator@manchestertwp.com
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**Chief Financial Officer**

Diane	T	Lapp		dlapp@manchestertwp.com
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**Municipal Clerk**

Sabina		Skibo		sskibo@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
Joan		Brush	12/31/2022	council@manchestertwp.com
Samuel		Fusaro	12/31/2020	council@manchestertwp.com
Craig		Wallis	12/31/2022	council@manchestertwp.com
James		Vaccaro	12/31/2020	council@manchestertwp.com
Charles		Frattini	resigned 5/19	council@manchestertwp.com
Robert		Hudak	12/31/2019	council@manchestertwp.com



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.626	\$20,603,887.85	24.52%	\$1,002.23	Municipal Purpose Tax	ACTUAL	\$20,727,738.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$329,002.00	0.39%	\$16.01	Municipal Open Space	ACTUAL	\$329,002.00
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	1.441	\$47,406,655.00	56.41%	\$2,307.04	Local School District	ESTIMATED	\$48,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.404	\$13,268,850.76	15.79%	\$646.80	County Purposes	ESTIMATED	\$13,268,851.00
County Library	0.044	\$1,447,709.95	1.72%	\$70.44	County Library	ESTIMATED	\$1,447,800.00
County Board of Health	0.016	\$522,762.81	0.62%	\$25.62	County Board of Health	ESTIMATED	\$523,000.00
County Open Space	0.014	\$458,695.67	0.55%	\$22.41	County Open Space	ESTIMATED	\$459,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.555</b>	<b>\$84,037,564.04</b>	<b>100.00%</b>	<b>\$4,090.56</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$84,755,391.00</b>
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
		\$3,327,843,117.00			14,963,842.00		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					34,555,582.00		
		\$160,100.00			Total Non-Municipal Tax Levy		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					\$83,619,393.00		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)		
	0.626	0.623	-0.48%		\$1,135,718.49		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					Total Amount to be Raised by Taxes		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$20,603,887.85	\$20,727,738.00	0.60%	\$123,850.15			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					% of Tax Collections used to Calculate RUT		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	98.66%		
	\$1,002.23	\$997.42	-0.48%	(\$4.80)	If % used exceeds the actual collection % then reference the statutory exception used		
					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
					Total Tax Revenue, Collections CY 2018		
					83,745,236.83		
					Total Tax Levy, CY 2018		
					84,037,564.00		
					% of Taxes Collected, CY 2018		
					99.65%		
					Delinquent Taxes - December 31, 2018		
					868,314.00		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

Township Of Manchester [Code 1518], Ocean County - 2019 Budget

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	N/A Utility	Utility
08	Surplus	74.39%	\$2,455,000.00	\$3,300,000.00	\$5,755,000.00	\$3,500,000.00	---	\$350,000.00	\$800,000.00	\$700,000.00	\$405,000.00	---	
08	Local Revenue	354.26%	\$10,280,500.00	\$2,902,000.00	\$13,182,500.00	\$3,100,500.00	---	\$2,200,000.00	\$3,525,000.00	\$2,100,000.00	\$2,257,000.00	---	
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	7.45%	\$76,300.00	\$1,023,700.00	\$1,100,000.00	\$1,100,000.00	---	---	---	---	---	---	
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	293.95%	\$547,336.00	\$186,203.00	\$733,539.00	\$733,539.00	---	---	---	---	---	---	
08	Other Special Items	-16.29%	(\$492,731.00)	\$3,025,067.00	\$2,532,336.00	\$2,532,336.00	---	---	---	---	---	---	
15	Receipts from Delinquent Taxes	-2.50%	(\$20,000.00)	\$800,000.00	\$780,000.00	\$780,000.00	---	---	---	---	---	---	
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.60%	\$123,849.90	\$20,603,887.85	\$20,727,737.75	\$20,727,737.75	---	---	---	---	---	---	
07	Minimum Library Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	<b>Total</b>	<b>37.00%</b>	<b>\$12,970,254.90</b>	<b>\$35,058,324.85</b>	<b>\$48,028,579.75</b>	<b>\$35,691,579.75</b>	<b>\$0.00</b>	<b>\$2,550,000.00</b>	<b>\$4,325,000.00</b>	<b>\$2,800,000.00</b>	<b>\$2,662,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

Township Of Manchester [Code 1518], Ocean County - 2019 Budget		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	N/A Utility	Utility
FCOA												
20	General Government	\$12,566,075.00	\$14,507,078.00	\$2,647,738.00	\$1,178,540.00		\$2,391,800.00	\$4,150,000.00	\$1,886,000.00	\$2,253,000.00		
21	Land-Use Administration	\$295,000.00	\$290,000.00	\$290,000.00								
22	Uniform Construction Code	\$1,025,000.00	\$1,025,000.00	\$1,025,000.00								
23	Insurance	\$5,385,000.00	\$5,055,000.00	\$5,055,000.00								
25	Public Safety	\$10,491,000.00	\$11,142,000.00	\$11,142,000.00								
26	Public Works	\$3,950,000.00	\$4,045,000.00	\$4,045,000.00								
27	Health and Human Services	\$101,100.00	\$105,100.00	\$105,100.00								
28	Parks and Recreation	\$841,529.40	\$682,000.00	\$682,000.00								
29	Education (including Library)	---	\$0.00									
30	Unclassified	\$879,504.53	\$207,500.00	\$207,500.00								
31	Utilities and Bulk Purchases	\$887,000.00	\$912,000.00	\$912,000.00								
32	Landfill / Solid Waste Disposal	---	\$0.00									
35	Contingency	---	\$0.00									
36	Statutory Expenditures	\$4,710,486.07	\$5,107,709.00	\$4,884,709.00			\$58,000.00	\$75,000.00	\$50,000.00	\$40,000.00		
37	Judgements	---	\$0.00									
42	Shared Services	---	\$0.00									
43	Court and Public Defender	\$443,000.00	\$408,000.00	\$408,000.00								
44	Capital	\$1,400,000.00	\$350,000.00	\$150,000.00			\$100,000.00	\$100,000.00				
45	Debt	\$2,060,204.59	\$3,172,095.00	\$1,938,895.00			\$200.00		\$864,000.00	\$369,000.00		
46	Deferred Charges	\$1,195,621.00	\$1,174,500.00	\$1,174,500.00								
48	Debt - Type 1 School District	---	\$0.00									
50	Reserve for Uncollected Taxes	\$1,162,410.32	\$1,135,999.00	\$1,135,999.00								
55	Surplus General Budget	---	\$0.00									
	<b>Total</b>	<b>\$47,392,930.91</b>	<b>\$49,318,981.00</b>	<b>\$35,803,441.00</b>	<b>\$1,178,540.00</b>	<b>\$0.00</b>	<b>\$2,550,000.00</b>	<b>\$4,325,000.00</b>	<b>\$2,800,000.00</b>	<b>\$2,662,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,177	\$87,658,400.00	2.63%
2 Residential	16,314	\$2,636,323,236.00	79.22%
3A/3B Farm	55	\$5,754,300.00	0.17%
4A Commercial	137	\$310,324,700.00	9.33%
4B Industrial	10	\$24,436,600.00	0.73%
4C Apartments	31	\$259,337,500.00	7.79%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$4,008,381.00	0.12%
<b>Total</b>	<b>18,725</b>	<b>\$3,327,843,117.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	86.02%
Equalized Valuation, Taxable Properties	\$3,868,685,325.51

  

Total # of property tax appeals filed in 2018	County Tax Board	28.00
	State Tax Court	7.00
Number of 2018 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		14.00

  

Amount paid out by municipality for tax appeals in 2018	\$49,871.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$74,067,600.00	6.46%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,944	\$924,199,950.00	80.64%
15D Church and Charities	48	\$68,031,600.00	5.94%
15E Cemeteries & Graveyards	3	\$2,498,000.00	0.22%
15F Other Exempt	966	\$77,277,600.00	6.74%
<b>Total</b>	<b>2,967</b>	<b>\$1,146,074,750.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 34.44%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				\$161,598.83
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>161,598.83</b>





**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		2,648,422.36	\$2,008,020.00	\$43,223.00	\$268,472.27	\$171,787.00	\$156,920.09
Police Officers (Including Superior Officers)	72.00	1.00	11,843,903.59	\$7,976,537.00	\$283,760.00	\$2,181,582.87	\$770,111.00	\$631,912.72
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	119.00	3.00	8,815,682.41	\$5,826,840.00	\$485,635.00	\$354,094.07	\$1,666,209.00	\$482,904.34
All Other Non-Union Employees not listed above	4.00	9.00	431,635.32	\$315,350.00	\$3,500.00	\$42,162.30	\$46,231.00	\$24,392.03
<b>Totals</b>	<b>213.00</b>	<b>19.00</b>	<b>23,851,599.68</b>	<b>\$16,230,747.00</b>	<b>\$816,118.00</b>	<b>\$2,846,311.51</b>	<b>\$2,654,338.00</b>	<b>\$1,304,085.17</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	38.00	\$10,734.00	\$407,892.00	40.00	\$10,093.00	\$403,720.00
Parent & Child	19.00	\$19,564.00	\$371,716.00	19.00	\$20,234.00	\$384,446.00
Employee & Spouse (or Partner)	33.00	\$21,843.00	\$720,819.00	34.00	\$21,464.00	\$729,776.00
Family	61.00	\$29,545.00	\$1,802,245.00	67.00	\$30,025.00	\$2,011,675.00
Employee Cost Sharing Contribution (enter as negative - )			(\$648,334.00)			(\$682,930.00)
<b>Subtotal</b>	<b>151.00</b>		<b>\$2,654,338.00</b>	<b>160.00</b>		<b>\$2,846,687.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5	\$10,372.00	\$51,860.00	5	\$15,980.00	\$79,900.00
Parent & Child	1	\$14,416.00	\$14,416.00			\$0.00
Employee & Spouse (or Partner)	13	\$19,790.00	\$257,270.00	13	\$32,475.00	\$422,175.00
Family	22	\$25,259.00	\$555,698.00	20	\$40,199.00	\$803,980.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>41.00</b>		<b>\$879,244.00</b>	<b>38.00</b>		<b>\$1,306,055.00</b>
<b>GRAND TOTAL</b>	<b>192.00</b>		<b>\$3,533,582.00</b>	<b>198.00</b>		<b>\$4,152,742.00</b>

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  
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
PBA LOCAL	950.00	\$617,500.00	x		
OPEIU WHITE COLLAR	200.00	\$76,523.00	x		
OPEIU BLUE COLLAR	253.00	\$60,500.00	x		
OPEIU SUPERVISORS	752.00	\$265,552.00	x		
DEPT/DIV HEADS	355.00	\$190,000.00			x
CHIEF OF POLICE	25.00	\$10,000.00			x
<b>Totals</b>	2535.00	\$1,220,075.00			
<b>Total Funds Reserved as of end of 2018</b>					
<b>Total Funds Appropriated in 2019</b>					

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$23,025,000.00	\$23,025,000.00	\$0.00	Utility Fund - Principal	\$443,000.00	\$466,000.00	\$489,000.00	\$17,215,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$764,798.00	\$747,077.00	\$728,437.00	\$8,699,322.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water East	\$4,500,000.00	\$4,500,000.00	\$0.00	Bond Anticipation Notes - Interest				
Sewer East	\$0.00		\$0.00	Bonds - Principal	\$1,475,000.00	\$1,580,000.00	\$1,625,000.00	\$11,100,000.00
Water West	\$14,111,000.00	\$14,111,000.00	\$0.00	Bonds - Interest	\$370,137.00	\$322,887.00	\$274,187.00	\$914,494.00
Sewer West	\$4,502,000.00	\$4,502,000.00	\$0.00	Loans & Other Debt - Principal	\$85,554.00	\$28,213.00	\$17,733.00	\$303,972.00
N/A			\$0.00	Loans & Other Debt - Interest	\$8,340.00	\$7,079.00	\$6,512.00	\$31,304.00
0			\$0.00	Total	\$3,146,829.00	\$3,151,256.00	\$3,140,869.00	\$38,264,092.00
<u>Municipal Purposes</u>				Total Principal	\$2,003,554.00	\$2,074,213.00	\$2,131,733.00	\$28,618,972.00
Debt Authorized	\$3,172,338.00		\$3,172,338.00	Total Interest	\$1,143,275.00	\$1,077,043.00	\$1,009,136.00	\$9,645,120.00
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	6.38%			
Bonds Outstanding	\$15,780,000.00		\$15,780,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$446,520.00		\$446,520.00	Total Guarantees - Governmental				
Total (Current Year)	\$65,536,858.00	\$46,138,000.00	\$19,398,858.00	Total Guarantees - Other				
Population (2010 census)	40,000			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,638.42			Total Other				
Per Capita Net Debt	\$484.97			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$3,801,884,817.00		Rating		AA-		
Net Debt as % of 3 Year Avg Property Valuation		0.51%		Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				



**USER FRIENDLY BUDGET SECTION - Notes**

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