



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Introduced

Municode:

Filename: 1327\_fbi\_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
Edward		Donovan	12/31/2019	edonovan@manasquan-nj.com

## Chief Administrative Officer

Thomas		Flarity		tflarity@manasquan-nj.com
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## Chief Financial Officer

Amy		Spera		aspera@manasquan-nj.com
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## Municipal Clerk

Barbara		Ilaria		bilaria@manasquan-nj.com
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## Registered Municipal Accountant

Allen		Shechter		ABShechter@aol.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	W.	Mangan	12/31/2017	mmangan@manasquan-nj.com
Jeff		Lee	12/31/2017	jlee@manasquan-nj.com
Gregg		Olivera	12/31/2018	golivera@manasquan-nj.com
Jim		Walsh	12/31/2018	jwalsh@manasquan-nj.com
Rich		Read	12/31/2019	rread@manasquan-nj.com
Joe		Bossone	12/31/2017	jbossone@mansquan-nj.com

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

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.329	\$6,481,042.88	23.03%	\$2,043.19	Municipal Purpose Tax	ACTUAL	\$6,713,946.50				
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00				
Municipal Open Space	0.005	\$98,401.34	0.35%	\$31.05	Municipal Open Space	ACTUAL	\$98,973.26				
Fire Districts (avg. rate/total levies)	0.040	\$774,494.00	2.75%	\$248.41	Fire Districts (total levies)	ACTUAL	\$822,532.00				
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00				
Local School District	0.753	\$14,819,969.00	52.65%	\$4,676.36	Local School District	ESTIMATED	\$15,116,368.38				
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00				
County Purposes	0.265	\$5,209,985.50	18.51%	\$1,645.73	County Purposes	ESTIMATED	\$5,314,185.21				
County Library	0.018	\$357,674.47	1.27%	\$111.79	County Library	ESTIMATED	\$364,827.96				
County Board of Health	0.006	\$105,004.67	0.37%	\$37.26	County Board of Health	ESTIMATED	\$107,104.76				
County Open Space	0.015	\$299,285.90	1.06%	\$93.15	County Open Space	ESTIMATED	\$305,271.62				
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00				
Total (Calendar Year 2016 Budget)					1.431		\$28,145,857.76	100.00%	\$8,886.95	Total ESTIMATED amount to be raised by taxes	\$28,843,209.69
Total Taxable Valuation as of October 1, 2016										\$1,979,465,275.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$621,031.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
0.329		0.339		3.04%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$6,481,042.88		\$6,713,946.50		3.59%		\$232,903.62					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$2,043.19		\$2,105.30		3.04%		\$62.10					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										3,420,003.50	
Budget Appropriations, before Reserve for Uncollected Taxes										9,493,630.74	
Total Non-Municipal Tax Levy										\$22,129,263.19	
Amount to be Raised by Taxes - Before RUT										\$28,202,890.43	
Reserve for Uncollected Taxes (RUT)										\$640,319.26	
Total Amount to be Raised by Taxes										\$28,843,209.69	
% of Tax Collections used to Calculate RUT										97.78%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2016										27,916,590.05	
Total Tax Levy, CY 2016										28,259,899.60	
% of Taxes Collected, CY 2016										98.79%	
Delinquent Taxes - December 31, 2016										\$343,253.59	

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 & Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
08	Surplus	2.45%	\$46,952.52	\$1,915,092.12	\$1,962,044.64	\$1,150,000.00		\$284,349.00	\$527,695.64				
08	Local Revenue	-5.14%	(\$288,980.43)	\$5,618,718.43	\$5,329,738.00	\$1,037,888.00		\$2,672,850.00	\$1,619,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$390,257.00	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-0.12%	(\$332.45)	\$279,332.45	\$279,000.00	\$279,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.00%	\$2,516.56	\$125,828.22	\$128,344.78	\$128,344.78							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	0							
10	Public and Private Revenue	35.41%	\$35,173.69	\$99,340.03	\$134,513.72	\$134,513.72							
08	Other Special Items	-100.00%	(\$144,183.17)	\$144,183.17	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-34.97%	(\$161,348.49)	\$461,348.49	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.27%	(\$299,457.23)	\$7,013,403.73	\$6,713,946.50	\$6,713,946.50							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.24%	\$237.47	\$98,735.79	\$98,973.26		\$98,973.26						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.01%	(\$809,421.53)	\$16,146,239.43	\$15,336,817.90	\$10,133,950.00	\$98,973.26	\$2,957,199.00	\$2,146,695.64	\$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	Water & Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	7.50	160.00	11.90%	\$142,841.91	\$1,200,356.74	\$1,343,198.65	\$681,745.65	\$100.00	\$5,000.00	\$166,742.00	\$489,611.00				
21	Land-Use Administration	0.50		25.64%	\$13,120.00	\$51,170.00	\$64,290.00	\$64,290.00								
22	Uniform Construction Code	3.50	6.00	0.95%	\$2,923.00	\$306,451.00	\$309,374.00	\$309,374.00								
23	Insurance			-2.15%	(\$29,685.09)	\$1,377,705.09	\$1,348,020.00	\$925,545.00			\$151,175.00	\$271,300.00				
25	Public Safety	22.00	42.00	-2.86%	(\$100,735.73)	\$3,526,997.11	\$3,426,261.38	\$2,945,600.00	\$3,761.38			\$476,900.00				
26	Public Works	12.00	3.00	-0.57%	(\$16,712.76)	\$2,953,295.80	\$2,936,583.04	\$886,777.00	\$49,750.52		\$1,649,255.52	\$350,800.00				
27	Health and Human Services	0.50		0.25%	\$200.00	\$80,715.00	\$80,915.00	\$19,575.00	\$61,340.00							
28	Parks and Recreation	1.00	31.00	32.49%	\$53,775.00	\$165,525.00	\$219,300.00	\$185,300.00		\$34,000.00						
29	Education (including Library)			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
30	Unclassified			106.97%	\$31,742.85	\$29,675.00	\$61,417.85	\$41,250.00		\$167.85	\$20,000.00					
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$314,200.00	\$314,200.00	\$225,000.00			\$74,200.00	\$15,000.00				
32	Landfill / Solid Waste Disposal			1.36%	\$4,801.53	\$353,140.23	\$357,941.76	\$308,650.00	\$9,291.76			\$40,000.00				
35	Contingency			-3.85%	(\$100.00)	\$2,600.00	\$2,500.00	\$1,000.00			\$1,000.00	\$500.00				
36	Statutory Expenditures			9.99%	\$99,798.22	\$998,482.79	\$1,098,281.01	\$840,751.53			\$167,594.84	\$89,934.64				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			0.81%	\$2,516.56	\$309,736.91	\$312,253.47	\$312,253.47								
43	Court and Public Defender	3.00	3.00	2.18%	\$4,263.52	\$195,738.57	\$200,002.09	\$200,002.09								
44	Capital			-4.35%	(\$5,000.00)	\$115,000.00	\$110,000.00				\$110,000.00					
45	Debt			15.43%	\$239,070.80	\$1,549,149.00	\$1,788,219.80	\$908,877.44		\$59,805.41	\$508,886.95	\$310,650.00				
46	Deferred Charges			-5.84%	(\$32,362.71)	\$554,103.30	\$521,740.59	\$413,395.90			\$108,344.69					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-18.17%	(\$142,135.59)	\$782,454.85	\$640,319.26	\$640,319.26								
55	Surplus General Budget			0.00%	\$0.00	\$102,000.00	\$102,000.00					\$102,000.00				
Total		50.00	245.00	1.78%	\$268,321.51	\$15,068,496.39	\$15,336,817.90	\$10,009,706.34	\$124,243.66	\$98,973.26	\$2,957,199.00	\$2,146,695.64	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	91	\$28,281,700.00	1.43%
2 Residential	2,888	\$1,801,575,225.00	91.01%
3A/3B Farm			0.00%
4A Commercial	205	\$133,981,750.00	6.77%
4B Industrial	11	\$7,960,100.00	0.40%
4C Apartments	6	\$7,666,500.00	0.39%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,201	\$1,979,465,275.00	100.00%

Average Ratio (%), Assessed to True Value	96.30%
Equalized Valuation, Taxable Properties	\$2,055,519,496.37

Total # of property tax appeals filed in 2016	County Tax Board	205.00
	State Tax Court	8.00
Number of 2016 County Tax Board decisions appealed to Tax Court		11.00
Number of pending property tax appeals in State Tax Court		22.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$25,679,800.00	18.69%
15B Other Schools	2	\$5,501,400.00	4.00%
15C Public Property	73	\$71,889,300.00	52.32%
15D Church and Charities	14	\$14,623,900.00	10.64%
15E Cemeteries & Graveyards	1	\$2,658,300.00	1.93%
15F Other Exempt	19	\$17,054,100.00	12.41%
Total	114	\$137,406,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.94%	

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

#### Long Term Tax Exemptions

[illegible]

**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		7.00	31,433.80	\$29,200.00	\$0.00	\$0.00	\$0.00	\$2,233.80
Supervisory Staff (Department Heads & Managers)	8.00	1.00	858,873.49	\$659,030.02	\$0.00	\$69,638.16	\$79,789.51	\$50,415.80
Police Officers (Including Superior Officers)	17.00	30.00	3,095,230.89	\$2,048,398.74	\$240,700.00	\$477,904.02	\$287,676.35	\$40,551.78
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	25.00	10.00	2,436,747.27	\$1,527,540.45	\$115,950.00	\$183,544.11	\$492,855.87	\$116,856.84
All Other Non-Union Employees not listed above	0.00	197.00	945,240.09	\$871,349.70	\$0.00	\$7,232.14	\$0.00	\$66,658.25
Totals	50.00	245.00	7,367,525.54	\$5,135,518.91	\$356,650.00	\$738,318.43	\$860,321.73	\$276,716.47

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**YES**

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$11,407.44	\$102,666.96	10.00	\$11,418.84	\$114,188.40
Parent & Child	3.00	\$20,419.32	\$61,257.96	3.00	\$20,439.72	\$61,319.16
Employee & Spouse (or Partner)	6.00	\$23,268.60	\$139,611.60	6.00	\$23,745.84	\$142,475.04
Family	21.00	\$31,947.22	\$670,891.62	22.00	\$31,858.56	\$700,888.32
Employee Cost Sharing Contribution (enter as negative - )			(\$212,188.76)			(\$171,507.70)
Subtotal	39.00		\$762,239.38	41.00		\$847,363.22
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	39.00		\$762,239.38	41.00		\$847,363.22

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)?**

<b>YES</b>
<b>YES</b>

**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)**

[illegible]

### UFB-9 Accumulated Absence Liability

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

				Current Year		2018	2019	All Additional Future	
		Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$17,068,754.00	\$17,068,754.00	\$0.00	Utility Fund - Principal	\$690,920.22	\$722,452.70	\$727,452.70	\$3,526,553.82
Regional School Debt		\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$61,862.50	\$60,352.50	\$49,602.50	\$180,865.00
Utility Fund Debt					Bond Anticipation Notes - Principal	\$641,645.00			
Water & Sewer		\$6,820,556.13	\$6,820,556.13	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Beach		\$1,575,667.65	\$1,575,667.65	\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0				\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0				\$0.00	Loans & Other Debt - Principal	\$283,914.72	\$327,846.86	\$338,492.27	\$3,944,717.48
0				\$0.00	Loans & Other Debt - Interest	\$38,553.13	\$53,218.76	\$49,306.26	\$302,118.88
0				\$0.00					
0				\$0.00	Total	\$1,716,895.57	\$1,163,870.82	\$1,164,853.73	\$7,954,255.18
Municipal Purposes					Total Principal	\$1,616,479.94	\$1,050,299.56	\$1,065,944.97	\$7,471,271.30
Debt Authorized		\$3,496,622.22	\$0.00	\$3,496,622.22	Total Interest	\$100,415.63	\$113,571.26	\$98,908.76	\$482,983.88
Notes Outstanding		\$4,560,451.00	\$0.00	\$4,560,451.00	% of Total Current Year Budget	11.19%			
Bonds Outstanding				\$0.00					
Loans and Other Debt		\$4,894,971.33	\$0.00	\$4,894,971.33					
Total (Current Year)		\$38,417,022.33	\$25,464,977.78	\$12,952,044.55					
Population (2010 census)		5,897							
Per Capita Gross Debt		\$6,514.67							
Per Capita Net Debt		\$2,196.38							
3 Yr. Average Property Valuation		\$1,982,150,549.00							
Net Debt as % of 3 Year Avg Property Valuation		0.65%							

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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