



State of New Jersey
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth Adopted

Municode: 1327 Filename: 1327_fba_2018.xlsm

Website: www.manasquan-nj.gov

Phone Number: 732-223-0544

Mailing Address: 201 E. Main Street

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

Municipality: Manasquan State: NJ Zip: 08736

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Donovan	12/31/2019	edonovan@manasquan-nj.gov

Chief Administrative Officer

Thomas		Flarity		tflarity@manasquan-nj.gov
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Chief Financial Officer

Amy		Spera		aspera@manasquan-nj.gov
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Municipal Clerk

Barbara		Ilaria		bilaria@manasquan-nj.gov
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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
Gregg		Olivera	12/31/2018	golivera@manasquan-nj.gov
James		Walsh	12/31/2018	jwalsh@manasquan-nj.gov
Richard		Read	12/31/2019	rread@manasquan-nj.gov
Joeseeph		Bossone	12/31/2019	jbossone@manasquan-nj.gov
Michael		Mangan	12/31/2020	mmangan@manasquan-nj.gov
Jeffrey		Lee	12/31/2020	jlee@manasquan-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.340	\$6,713,946.50	23.12%	\$2,125.06
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.005	\$98,973.26	0.34%	\$31.25
Fire Districts (avg. rate/total levies)	0.042	\$822,532.00	2.83%	\$262.51
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.777	\$15,365,790.00	52.91%	\$4,856.39
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.266	\$5,255,789.66	18.10%	\$1,662.55
County Library	0.019	\$368,260.88	1.27%	\$118.75
County Board of Health	0.005	\$106,030.92	0.37%	\$31.25
County Open Space	0.016	\$308,746.40	1.06%	\$100.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2017 Budget)				
Total Taxable Valuation as of October 1, 2017				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.340	0.347	2.06%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$6,713,946.50	\$6,887,080.14	2.58%	\$173,133.64	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,125.06	\$2,168.81	2.06%	\$43.75	
Sheet UFB-1				

Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,887,080.14
Municipal Library		\$0.00
Municipal Open Space	ACTUAL	\$99,258.74
Fire Districts (total levies)	ACTUAL	\$825,466.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$15,673,105.80
Regional School District		\$0.00
County Purposes	ESTIMATED	\$5,360,905.45
County Library	ESTIMATED	\$375,626.10
County Board of Health	ESTIMATED	\$108,151.54
County Open Space	ESTIMATED	\$333,446.11
Other County Levies (total)		\$0.00
Total ESTIMATED amount to be raised by taxes		\$29,663,039.88
Revenue Anticipated, Excluding Tax Levy		3,847,285.19
Budget Appropriations, before Reserve for Uncollected Taxes		10,040,250.20
Total Non-Municipal Tax Levy		\$22,775,959.74
Amount to be Raised by Taxes - Before RUT		\$28,968,924.75
Reserve for Uncollected Taxes (RUT)		\$694,115.13
Total Amount to be Raised by Taxes		\$29,663,039.88
% of Tax Collections used to Calculate RUT		97.66%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2017		28,732,648.40
Total Tax Levy, CY 2017		29,122,853.21
% of Taxes Collected, CY 2017		98.66%
Delinquent Taxes - December 31, 2017		\$388,283.14

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	1.56%	\$30,583.75	\$1,962,044.64	\$1,992,628.39	\$1,160,000.00		\$288,516.21	\$544,112.18				
08	Local Revenue	-6.55%	(\$379,719.75)	\$5,801,230.75	\$5,421,511.00	\$1,031,091.00		\$2,722,850.00	\$1,667,570.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$390,257.00	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-0.40%	(\$979.90)	\$245,979.90	\$245,000.00	\$245,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.00%	\$2,566.90	\$128,344.78	\$130,911.68	\$130,911.68							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-57.10%	(\$105,648.21)	\$185,013.72	\$79,365.51	\$79,365.51							
08	Other Special Items	#DIV/0!	\$471,160.00	\$0.00	\$471,160.00	\$471,160.00							
15	Receipts from Delinquent Taxes	1.41%	\$4,720.74	\$335,279.26	\$340,000.00	\$340,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.07%	(\$145,637.26)	\$7,032,717.41	\$6,887,080.15	\$6,887,080.15							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.29%	\$285.48	\$98,973.26	\$99,258.74	\$0.00	\$99,258.74						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-0.76%	(\$122,668.25)	\$16,179,840.72	\$16,057,172.47	\$10,734,865.34	\$99,258.74	\$3,011,366.21	\$2,211,682.18	\$0.00	\$0.00	\$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/Sewer Utility	Beach Utility	Utility	Utility	Utility	Utility
20	General Government	7.50	161.00	3.36%	\$45,056.01	\$1,341,198.65	\$1,386,254.66	\$695,464.96	\$100.00	\$5,000.00	\$183,882.70	\$501,807.00				
21	Land-Use Administration	0.50		21.78%	\$14,000.00	\$64,290.00	\$78,290.00	\$78,290.00								
22	Uniform Construction Code	3.50	6.00	9.78%	\$30,243.50	\$309,374.00	\$339,617.50	\$339,617.50								
23	Insurance			-3.23%	(\$43,570.00)	\$1,347,720.00	\$1,304,150.00	\$876,300.00			\$147,100.00	\$280,750.00				
25	Public Safety	22.00	42.00	2.38%	\$81,422.49	\$3,426,261.38	\$3,507,683.87	\$2,997,270.00	\$4,513.87			\$505,900.00				
26	Public Works	12.00	3.00	2.24%	\$66,163.51	\$2,956,583.04	\$3,022,746.55	\$910,060.00	\$16,779.30		\$1,736,407.25	\$359,500.00				
27	Health and Human Services	0.50		0.06%	\$50.00	\$80,915.00	\$80,965.00	\$19,625.00	\$61,340.00							
28	Parks and Recreation	1.00	31.00	2.98%	\$7,445.00	\$249,600.00	\$257,045.00	\$220,600.00		\$36,445.00						
29	Education (including Library)			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
30	Unclassified			20.16%	\$12,782.36	\$63,417.85	\$76,200.21	\$52,280.62		\$3,099.59	\$20,820.00					
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			6.97%	\$24,956.58	\$357,941.76	\$382,898.34	\$332,000.00	\$10,898.34			\$40,000.00				
35	Contingency			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$1,000.00			\$1,000.00	\$500.00				
36	Statutory Expenditures			1.24%	\$13,207.71	\$1,066,028.24	\$1,079,235.95	\$857,080.85			\$128,340.92	\$93,814.18				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-3.98%	(\$12,433.10)	\$312,253.47	\$299,820.37	\$299,820.37								
43	Court and Public Defender	3.00	3.00	4.02%	\$8,039.65	\$200,002.09	\$208,041.74	\$208,041.74								
44	Capital			67.33%	\$74,065.00	\$110,000.00	\$184,065.00	\$106,654.00			\$75,000.00	\$2,411.00				
45	Debt			30.45%	\$544,450.65	\$1,788,219.80	\$2,332,670.45	\$1,431,685.65		\$54,714.15	\$536,270.65	\$310,000.00				
46	Deferred Charges			-45.00%	(\$249,320.67)	\$553,993.36	\$304,672.69	\$196,328.00			\$108,344.69					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.40%	\$53,795.87	\$640,319.26	\$694,115.13	\$694,115.13								
55	Surplus General Budget			0.00%	\$0.00	\$102,000.00	\$102,000.00					\$102,000.00				
Total		50.00	246.00	4.36%	\$670,354.56	\$15,386,817.90	\$16,057,172.46	\$10,641,233.82	\$93,631.51	\$99,258.74	\$3,011,366.21	\$2,211,682.18	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	92	\$33,543,500.00	1.69%
2 Residential	2,883	\$1,801,926,525.00	90.77%
3A/3B Farm			0.00%
4A Commercial	205	\$134,078,150.00	6.75%
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	3,197	\$1,985,174,775.00	100.00%

Average Ratio (%), Assessed to True Value	93.89%
Equalized Valuation, Taxable Properties	\$2,114,362,312.28

Total # of property tax appeals filed in 2017	County Tax Board	99.00
	State Tax Court	6.00
Number of 2017 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		13.00

Amount paid out by municipality for tax appeals in 2017	
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,679,800.00	18.67%
15B Other Schools	1	\$5,501,400.00	4.00%
15C Public Property	73	\$71,889,300.00	52.26%
15D Church and Charities	13	\$14,623,900.00	10.63%
15E Cemeteries & Graveyards	1	\$2,658,300.00	1.93%
15F Other Exempt	30	\$17,201,400.00	12.51%
Total	122	\$137,554,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.93%	

Percentage of Exempt vs.
Non-Exempt Properties 6.93%

<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 2017 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$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		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	911,437.05	\$697,937.25	\$0.00	\$76,920.71	\$83,186.89	\$53,392.20
Police Officers (Including Superior Officers)	17.00	30.00	3,202,891.77	\$2,112,605.27	\$241,000.00	\$524,465.04	\$282,098.68	\$42,722.78
Fire Fighters (Including Superior Officers)	0.00	0.00	200,395.21	\$0.00	\$0.00	\$200,395.21	\$0.00	\$0.00
All Other Union Employees not listed above	25.00	10.00	2,266,318.42	\$1,589,842.29	\$115,950.00	\$7,673.97	\$431,229.22	\$121,622.94
All Other Non-Union Employees not listed above		198.00	1,017,638.20	\$945,321.13	\$0.00	\$0.00	\$0.00	\$72,317.07
Totals	50.00	246.00	7,630,114.45	\$5,374,905.94	\$356,950.00	\$809,454.93	\$796,514.79	\$292,288.79

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	9.00	\$11,457.85	\$103,120.68	9.00	\$11,407.44	\$102,666.96
Parent & Child	3.00	\$20,419.32	\$61,257.96	3.00	\$20,419.32	\$61,257.96
Employee & Spouse (or Partner)	7.00	\$23,203.78	\$162,426.48	6.00	\$23,268.60	\$139,611.60
Family	17.00	\$31,975.60	\$543,585.12	21.00	\$31,947.22	\$670,891.62
Employee Cost Sharing Contribution (enter as negative -)			(\$202,957.59)			(\$212,188.76)
Subtotal	36.00		\$667,432.65	39.00		\$762,239.38
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	36.00		\$667,432.65	39.00		\$762,239.38

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

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year					2019	2020	All Additional Future		
Gross Debt		Deductions		Net Debt		Budget		Budget		Budget		Years' Budgets	
Local School Debt	\$16,593,754.00	\$16,593,754.00	\$0.00	Utility Fund - Principal	\$722,452.70	\$727,452.70	\$509,452.70	\$3,017,101.12					
Regional School Debt			\$0.00	Utility Fund - Interest	\$56,712.50	\$46,962.50	\$38,862.50	\$141,462.50					
				Bond Anticipation Notes - Principal	\$609,439.00								
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00								
Water/Sewer	\$7,587,193.22	\$7,587,193.22	\$0.00	Bonds - Principal									
Beach	\$1,275,667.65	\$1,275,667.65	\$0.00	Bonds - Interest									
0			\$0.00	Loans & Other Debt - Principal	\$370,309.76	\$422,186.62	\$418,301.12	\$4,920,526.11					
0			\$0.00	Loans & Other Debt - Interest	\$56,651.04	\$61,787.26	\$57,204.26	\$360,521.12					
0			\$0.00										
0			\$0.00	Total	\$1,815,565.00	\$1,258,389.08	\$1,023,820.58	\$8,439,610.85					
<u>Municipal Purposes</u>													
Debt Authorized	\$2,678,140.00		\$2,678,140.00	Total Principal	\$1,702,201.46	\$1,149,639.32	\$927,753.82	\$7,937,627.23					
Notes Outstanding	\$3,918,806.00		\$3,918,806.00	Total Interest	\$113,363.54	\$108,749.76	\$96,066.76	\$501,983.62					
Bonds Outstanding	\$6,033,037.61		\$6,033,037.61	% of Total Current Year Budget	11.31%								
Loans and Other Debt			\$0.00										
Total (Current Year)	\$38,086,598.48	\$25,456,614.87	\$12,629,983.61										
Population (2010 census)	5,897												
Per Capita Gross Debt	\$6,458.64												
Per Capita Net Debt	\$2,141.76												
3 Yr. Average Property Valuation		\$2,046,347,655.67											
Net Debt as % of 3 Year Avg Property Valuation		0.62%											

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)
