



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth

Adopted

Municode: 1327

Filename: 1327_fba_2019.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		Schechter		ABSchechter@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Bossone	12/31/2019	jbossone@manasquan-nj.gov
Richard		Read	12/31/2019	rread@manasquan-nj.gov
Jeffrey		Lee	12/31/2020	jlee@manasquan-nj.gov
Michael		Mangan	12/31/2020	mmangan@manasquan-nj.gov
Jason		Bryant	12/31/2021	jbryant@manasquan-nj.gov
James		Walsh	12/31/2021	jwalsh@manasquan-nj.gov

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</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	0.347	\$6,887,080.14	22.74%	\$2,188.34	Municipal Purpose Tax	ACTUAL	\$7,146,414.98
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$99,258.74	0.33%	\$31.53	Municipal Open Space	ACTUAL	\$100,024.83
Fire Districts (avg. rate/total levies)	0.042	\$825,466.00	2.73%	\$264.87	Fire Districts (total levies)	ACTUAL	\$867,579.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.816	\$16,181,373.00	53.42%	\$5,146.06	Local School District	ESTIMATED	\$16,505,000.46
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.264	\$5,240,502.69	17.30%	\$1,664.90	County Purposes	ESTIMATED	\$5,345,312.74
County Library	0.019	\$371,468.48	1.23%	\$119.82	County Library	ESTIMATED	\$378,897.85
County Board of Health	0.005	\$103,974.57	0.34%	\$31.53	County Board of Health	ESTIMATED	\$106,054.06
County Open Space	0.030	\$581,576.47	1.92%	\$189.19	County Open Space	ESTIMATED	\$593,208.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	1.528	\$30,290,700.09	100.00%	\$9,636.25	Total ESTIMATED amount to be raised by taxes		\$31,042,491.92
Total Taxable Valuation as of October 1, 2018 <u>\$2,000,496,675.00</u>					Revenue Anticipated, Excluding Tax Levy		3,958,086.97
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,356,377.89
Current Year Average Residential Assessment <u>\$630,644.78</u>					Total Non-Municipal Tax Levy		\$23,896,076.94
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$30,294,367.86
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$748,124.06
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$31,042,491.92
	0.347	0.357	2.88%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		97.59%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$6,887,080.14	\$7,146,414.98	3.77%	\$259,334.84			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2018		30,192,789.94
	\$2,188.34	\$2,251.40	2.88%	\$63.06	Total Tax Levy, CY 2018		30,623,854.19
					% of Taxes Collected, CY 2018		98.59%
					Delinquent Taxes - December 31, 2018		\$433,855.92

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	33.59%	\$669,343.93	\$1,992,628.39	\$2,661,972.32	\$1,660,862.32		\$378,110.00	\$623,000.00				
08	Local Revenue	-7.24%	(\$440,313.62)	\$6,080,041.62	\$5,639,728.00	\$1,060,131.00		\$2,862,000.00	\$1,717,597.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$390,257.00	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-0.24%	(\$571.33)	\$235,571.33	\$235,000.00	\$235,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$2,618.23	\$130,911.68	\$133,529.91	\$133,529.91							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$209,721.00	\$209,721.00	\$209,721.00			\$209,721.00					
10	Public and Private Revenue	36.47%	\$28,941.23	\$79,365.51	\$108,306.74	\$108,306.74							
08	Other Special Items	-100.00%	(\$471,160.00)	\$471,160.00	\$0.00								
15	Receipts from Delinquent Taxes	6.54%	\$22,708.42	\$347,291.58	\$370,000.00	\$370,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.63%	(\$269,101.06)	\$7,415,516.04	\$7,146,414.98	\$7,146,414.98							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.77%	\$766.09	\$99,258.74	\$100,024.83		\$100,024.83						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.43%	(\$247,047.11)	\$17,242,001.89	\$16,994,954.78	\$11,104,501.95	\$100,024.83	\$3,449,831.00	\$2,340,597.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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	2.63%	\$36,190.34	\$1,374,254.66	\$1,410,445.00	\$664,669.00	\$100.00		\$206,955.00	\$538,721.00				
21 Land-Use Administration	0.50		2.27%	\$1,775.00	\$78,290.00	\$80,065.00	\$80,065.00								
22 Uniform Construction Code	3.50	6.00	1.53%	\$5,212.50	\$339,617.50	\$344,830.00	\$344,830.00								
23 Insurance			2.73%	\$34,775.00	\$1,273,450.00	\$1,308,225.00	\$875,900.00			\$146,225.00	\$286,100.00				
25 Public Safety	21.00	42.00	3.67%	\$129,210.11	\$3,517,683.87	\$3,646,893.98	\$3,090,265.00	\$30,728.98			\$525,900.00				
26 Public Works	12.00	6.00	5.60%	\$169,038.62	\$3,017,122.88	\$3,186,161.50	\$975,907.00	\$16,049.36		\$1,819,305.14	\$374,900.00				
27 Health and Human Services	0.50		0.09%	\$75.00	\$82,965.00	\$83,040.00	\$21,700.00	\$61,340.00							
28 Parks and Recreation	1.00	31.00	0.41%	\$1,105.00	\$267,545.00	\$268,650.00	\$232,150.00		\$36,500.00						
29 Education (including Library)			10.00%	\$10,000.00	\$100,000.00	\$110,000.00	\$110,000.00								
30 Unclassified			-19.61%	(\$14,942.44)	\$76,200.21	\$61,257.77	\$40,360.00		\$77.77	\$20,820.00					
31 Utilities and Bulk Purchases			0.41%	\$1,300.00	\$314,200.00	\$315,500.00	\$225,000.00			\$75,500.00	\$15,000.00				
32 Landfill / Solid Waste Disposal			1.09%	\$4,456.06	\$407,898.34	\$412,354.40	\$358,000.00	\$14,354.40			\$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			2.93%	\$31,667.73	\$1,079,235.95	\$1,110,903.68	\$923,745.60			\$88,682.08	\$98,476.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00								
42 Shared Services			1.04%	\$3,118.23	\$299,820.37	\$302,938.60	\$302,938.60								
43 Court and Public Defender	3.00	3.00	-3.80%	(\$7,914.43)	\$208,041.74	\$200,127.31	\$200,127.31								
44 Capital			84.45%	\$155,435.00	\$184,065.00	\$339,500.00	\$109,500.00			\$230,000.00					
45 Debt			3.23%	\$75,271.67	\$2,333,494.12	\$2,408,765.79	\$1,481,319.64		\$63,447.06	\$552,999.09	\$311,000.00				
46 Deferred Charges			65.64%	\$200,000.00	\$304,672.69	\$504,672.69	\$196,328.00			\$308,344.69					
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			7.78%	\$54,008.93	\$694,115.13	\$748,124.06	\$748,124.06								
55 Surplus General Budget			47.06%	\$48,000.00	\$102,000.00	\$150,000.00					\$150,000.00				
Total	49.00	249.00	5.84%	\$937,782.32	\$16,057,172.46	\$16,994,954.78	\$10,981,929.21	\$122,572.74	\$100,024.83	\$3,449,831.00	\$2,340,597.00	\$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, 2018 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	89	\$30,946,400.00	1.54%
2 Residential	2,886	\$1,820,040,825.00	90.86%
3A/3B Farm	0		0.00%
4A Commercial	204	\$134,029,050.00	6.69%
4B Industrial	11	\$7,964,100.00	0.40%
4C Apartments	6	\$7,516,300.00	0.38%
5A/5B Railroad	11	\$2,553,000.00	0.13%
6A/6B Business Personal Property	1		0.00%
Total	3,208	\$2,003,049,675.00	100.00%

Average Ratio (%), Assessed to True Value	90.74%
Equalized Valuation, Taxable Properties	\$2,207,460,519.07

Total # of property tax appeals filed in 2018	County Tax Board	21.00
	State Tax Court	8.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		10.00

Amount paid out by municipality for tax appeals in 2018	\$54,322.75
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Property Tax Assessments - Exempt Properties (October 1, 2018 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	76	\$72,103,200.00	52.43%
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	\$16,956,700.00	12.33%

Total	125	\$137,523,300.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 6.87%

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 2018 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	942,463.41	\$719,497.97	\$2,200.00	\$83,500.71	\$82,223.14	\$55,041.59
Police Officers (Including Superior Officers)	16.00	30.00	3,154,204.13	\$2,064,595.98	\$241,000.00	\$548,022.94	\$257,938.57	\$42,646.64
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	2,489,249.18	\$1,616,870.53	\$113,750.00	\$214,030.43	\$420,907.62	\$123,690.60
All Other Non-Union Employees not listed above		201.00	1,080,109.63	\$996,745.41	\$0.00	\$7,113.20	\$0.00	\$76,251.02
Totals	49.00	249.00	7,697,460.15	\$5,426,909.89	\$356,950.00	\$852,667.28	\$761,069.33	\$299,863.65

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	11.00	\$11,645.97	\$128,105.64	9.00	\$11,457.85	\$103,120.65
Parent & Child	4.00	\$20,767.56	\$83,070.24	3.00	\$20,419.32	\$61,257.96
Employee & Spouse (or Partner)	5.00	\$23,591.18	\$117,955.92	7.00	\$23,203.78	\$162,426.46
Family	17.00	\$32,528.40	\$552,982.80	17.00	\$31,975.60	\$543,585.20
Employee Cost Sharing Contribution (enter as negative -)			(\$201,773.48)			(\$202,957.59)
Subtotal	37.00		\$680,341.12	36.00		\$667,432.68
<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			\$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	37.00		\$680,341.12	36.00		\$667,432.68

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
Department Heads	483.00	\$192,752.96			X
Police Department	1253.00	\$464,777.76	X		
Blue Collar Workers	311.00	\$86,523.49	X		
White Collar Workers	406.00	\$67,024.17	X		
Totals	2453.00	\$811,078.38			
Total Funds Reserved as of end of 2018		\$35,707.57			
Total Funds Appropriated in 2019		\$35,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$16,916,176.00	\$16,916,176.00	\$0.00	Utility Fund - Principal	\$727,452.70	\$509,452.70	\$432,452.70	\$2,527,022.42
Regional School Debt			\$0.00	Utility Fund - Interest	\$52,962.50	\$48,762.50	\$32,762.50	\$108,700.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$594,899.00			
Water/Sewer	\$7,075,604.83	\$7,075,604.83	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Beach	\$1,225,667.65	\$1,225,667.65	\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$732,933.12	\$857,238.65	\$864,228.73	\$5,410,071.71
0			\$0.00	Loans & Other Debt - Interest	\$216,934.58	\$83,868.55	\$72,764.41	\$325,542.08
0			\$0.00					
			\$0.00	Total	\$2,325,181.90	\$1,499,322.40	\$1,402,208.34	\$8,371,336.21
<u>Municipal Purposes</u>				Total Principal	\$2,055,284.82	\$1,366,691.35	\$1,296,681.43	\$7,937,094.13
Debt Authorized	\$2,833,583.00		\$2,833,583.00	Total Interest	\$269,897.08	\$132,631.05	\$105,526.91	\$434,242.08
Notes Outstanding	\$3,334,367.00		\$3,334,367.00	% of Total Current Year Budget	13.68%			
Bonds Outstanding	\$5,736,013.85		\$5,736,013.85					
Loans and Other Debt	\$2,128,458.36		\$2,128,458.36					
Total (Current Year)	\$39,249,870.69	\$25,217,448.48	\$14,032,422.21					
Population (2010 census)	5,897							
Per Capita Gross Debt	\$6,655.90							
Per Capita Net Debt	\$2,379.59							
3 Yr. Average Property Valuation		\$2,115,242,404.00						
Net Debt as % of 3 Year Avg Property Valuation		0.66%						

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating			
Year of Last Rating			

Mark "X" if Municipality has no bond rating	X
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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]