



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth

Adopted

Municode: 1327

Filename: 1327_fba_2021.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	12/31/2023	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	B	Shechter		abshechter@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	W.	Mangan	12/31/2023	mmangan@manasquan-nj.gov
Jeff		Lee	12/31/2023	jlee@manasquan-nj.gov
Richard		Read	12/31/2022	rread@manasquan-nj.gov
Gregg		Olivera	12/31/2022	golivera@manasquan-nj.gov
Jay		Bryant	12/31/2021	jbryant@manasquan-nj.gov
James		Walsh	12/31/2021	jwalsh@manasquan-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.369	\$7,397,325.80	22.72%	\$2,357.34	Municipal Purpose Tax	ACTUAL	\$7,668,197.43
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$100,396.63	0.31%	\$31.94	Municipal Open Space	ACTUAL	\$101,236.33
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.044	\$873,519.00	2.68%	\$281.09	Fire Districts (total levies)	ESTIMATED	\$890,989.38
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.867	\$17,386,376.00	53.40%	\$5,538.80	Local School District	ESTIMATED	\$17,734,103.52
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.280	\$5,618,901.00	17.26%	\$1,788.77	County Purposes	ESTIMATED	\$5,731,279.02
County Library	0.020	\$408,958.17	1.26%	\$127.77	County Library	ESTIMATED	\$417,137.33
County Board of Health	0.006	\$115,876.28	0.36%	\$38.33	County Board of Health	ESTIMATED	\$118,193.81
County Open Space	0.033	\$656,087.37	2.02%	\$210.82	County Open Space	ESTIMATED	\$669,209.12
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	1.624	\$32,557,440.25	100.00%	\$10,374.86	Total ESTIMATED amount to be raised by taxes		\$33,330,345.94
Total Taxable Valuation as of October 1, 2020 <u>\$2,024,726,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		4,176,190.10
Current Year Average Residential Assessment <u>\$638,846.07</u>					Budget Appropriations, before Reserve for Uncollected Taxes		11,241,108.27
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy		\$25,662,148.51
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT		\$32,727,066.68
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)		\$603,279.26
	0.369	0.379	2.71%		Total Amount to be Raised by Taxes		\$33,330,345.94
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		98.19%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$7,397,325.80	\$7,668,197.43	3.66%	\$270,871.63			
<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 2020		32,669,243.00
	\$2,357.34	\$2,421.23	2.71%	\$63.88	Total Tax Levy, CY 2020		32,914,825.12
					% of Taxes Collected, CY 2020		99.25%
					Delinquent Taxes - December 31, 2020		\$245,582.12

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	Arts and Culture Trust Fund	Water Sewer Utility	Beach Utility	Utility	Utility	Utility
08	Surplus	-0.86%	(\$24,837.45)	\$2,894,807.55	\$2,869,970.10	\$1,955,328.48			\$325,000.00	\$589,641.62			
08	Local Revenue	-18.41%	(\$1,315,855.25)	\$7,146,412.25	\$5,830,557.00	\$924,398.00			\$2,996,169.00	\$1,909,990.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$390,256.99	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-25.13%	(\$73,857.28)	\$293,857.28	\$220,000.00	\$220,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	207.58%	\$282,723.02	\$136,201.50	\$418,924.52	\$418,924.52							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-29.89%	(\$24,416.46)	\$81,698.56	\$57,282.10	\$57,282.10							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-43.73%	(\$163,204.80)	\$373,204.80	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.71%	(\$464,020.84)	\$8,132,218.27	\$7,668,197.43	\$7,668,197.43							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-49.48%	(\$99,160.30)	\$200,396.63	\$101,236.33		\$101,236.33						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.58%	(\$1,882,629.35)	\$19,649,053.83	\$17,766,424.48	\$11,844,387.53	\$101,236.33	\$0.00	\$3,321,169.00	\$2,499,631.62	\$0.00	\$0.00	\$0.00

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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	Arts and Culture Trust Fund	Water Sewer Utility	Beach Utility	Utility	Utility	Utility
20 General Government	7.50	161.00	-2.53%	(\$39,735.60)	\$1,568,726.10	\$1,528,990.50	\$716,335.50				\$234,720.00	\$577,935.00			
21 Land-Use Administration	0.50		-0.17%	(\$150.00)	\$87,145.00	\$86,995.00	\$86,995.00								
22 Uniform Construction Code	3.50	6.00	3.49%	\$12,555.00	\$359,700.00	\$372,255.00	\$372,255.00								
23 Insurance			1.34%	\$16,556.00	\$1,236,394.00	\$1,252,950.00	\$848,400.00				\$126,675.00	\$277,875.00			
25 Public Safety	21.00	44.00	1.95%	\$75,266.72	\$3,854,990.29	\$3,930,257.01	\$3,234,707.01					\$695,550.00			
26 Public Works	13.00	6.00	4.22%	\$135,825.18	\$3,218,702.51	\$3,354,527.69	\$1,026,638.59				\$1,918,389.10	\$409,500.00			
27 Health and Human Services	0.50		0.00%	\$0.00	\$21,925.00	\$21,925.00	\$21,925.00								
28 Parks and Recreation	1.00	31.00	6.37%	\$24,828.76	\$389,735.07	\$414,563.83	\$364,400.00		\$50,163.83						
29 Education (including Library)			0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00								
30 Unclassified			-72.34%	(\$175,490.00)	\$242,580.00	\$67,090.00	\$46,270.00				\$20,820.00				
31 Utilities and Bulk Purchases			0.48%	\$1,500.00	\$314,000.00	\$315,500.00	\$225,000.00				\$75,500.00	\$15,000.00			
32 Landfill / Solid Waste Disposal			2.39%	\$11,000.00	\$460,500.00	\$471,500.00	\$431,500.00					\$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			14.85%	\$161,105.09	\$1,084,663.00	\$1,245,768.09	\$1,035,817.33				\$91,879.14	\$118,071.62			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			7.41%	\$22,724.01	\$306,492.51	\$329,216.52	\$329,216.52								
43 Court and Public Defender	3.00	3.00	-3.30%	(\$6,600.00)	\$199,800.00	\$193,200.00	\$193,200.00								
44 Capital			13.63%	\$83,200.00	\$610,300.00	\$693,500.00	\$543,500.00				\$150,000.00				
45 Debt			-5.63%	(\$93,617.97)	\$1,662,001.33	\$1,568,383.36	\$971,925.10		\$51,072.50		\$532,185.76	\$13,200.00			
46 Deferred Charges			25.72%	\$225,478.28	\$876,544.94	\$1,102,023.22	\$682,023.22				\$170,000.00	\$250,000.00			
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-15.28%	(\$108,789.09)	\$712,068.35	\$603,279.26	\$603,279.26								
55 Surplus General Budget			0.00%	\$0.00	\$102,000.00	\$102,000.00						\$102,000.00			
Total	50.00	251.00	1.98%	\$345,656.38	\$17,420,768.10	\$17,766,424.48	\$11,844,387.53	\$0.00	\$101,236.33	\$0.00	\$3,321,169.00	\$2,499,631.62	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$30,796,000.00	1.52%
2 Residential	2,891	\$1,846,904,000.00	91.22%
3A/3B Farm			0.00%
4A Commercial	200	\$131,546,100.00	6.50%
4B Industrial	11	\$7,964,100.00	0.39%
4C Apartments	6	\$7,516,300.00	0.37%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,196	\$2,024,726,500.00	100.00%

Average Ratio (%), Assessed to True Value	81.41%
Equalized Valuation, Taxable Properties	\$2,487,073,455.35

Total # of property tax appeals filed in 2020	County Tax Board	34.00
	State Tax Court	3.00

Number of 2020 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	5.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,679,800.00	18.22%
15B Other Schools	1	\$5,501,400.00	3.90%
15C Public Property	77	\$74,368,500.00	52.78%
15D Church and Charities	13	\$14,623,900.00	10.38%
15E Cemeteries & Graveyards	1	\$2,658,300.00	1.89%
15F Other Exempt	34	\$18,083,700.00	12.83%

Total	130	\$140,915,600.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 6.96%

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 2020 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

[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	1,034,172.84	\$792,498.41	\$2,200.00	\$99,224.90	\$79,623.40	\$60,626.13
Police Officers (Including Superior Officers)	16.00	30.00	3,273,450.37	\$2,092,011.82	\$255,000.00	\$610,825.73	\$272,568.65	\$43,044.17
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	26.00	11.00	2,562,675.31	\$1,725,421.61	\$112,550.00	\$244,770.16	\$347,938.79	\$131,994.75
All Other Non-Union Employees not listed above		202.00	1,353,815.87	\$1,253,582.58	\$0.00	\$4,334.22	\$0.00	\$95,899.07
Totals	50.00	251.00	8,255,548.19	\$5,892,714.42	\$369,750.00	\$959,155.01	\$700,130.84	\$333,797.92

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	14.00	\$11,300.88	\$158,212.32	10.00	\$11,123.40	\$111,234.00
Parent & Child	3.00	\$20,167.56	\$60,502.68	4.00	\$19,827.24	\$79,308.96
Employee & Spouse (or Partner)	7.00	\$22,669.92	\$158,689.44	6.00	\$22,309.04	\$133,854.24
Family	15.00	\$31,611.85	\$474,177.72	16.00	\$31,066.76	\$497,068.16
Employee Cost Sharing Contribution (enter as negative -)			(\$203,985.85)			(\$191,910.54)
Subtotal	39.00		\$647,596.31	36.00		\$629,554.82
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	39.00		\$647,596.31	36.00		\$629,554.82

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$24,364,380.00	\$24,364,380.00	\$0.00	Utility Fund - Principal	\$432,452.70	\$442,452.70	\$609,119.37	\$2,475,450.35
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$44,287.50	\$40,737.50	\$35,887.50	\$112,750.00
				Bond Anticipation Notes - Principal	\$496,518.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$12,528.13			
Arts and Culture			\$0.00	Bonds - Principal				
Water Sewer	\$6,242,354.74	\$6,242,354.74	\$0.00	Bonds - Interest				
Beach	\$2,159,526.47	\$2,159,526.47	\$0.00	Loans & Other Debt - Principal	\$864,228.73	\$880,559.38	\$892,432.78	\$3,637,079.55
0			\$0.00	Loans & Other Debt - Interest	\$72,764.41	\$61,388.83	\$49,709.43	\$214,443.82
0			\$0.00					
0			\$0.00	Total	\$1,922,779.47	\$1,425,138.41	\$1,587,149.08	\$6,439,723.72
<u>Municipal Purposes</u>								
Debt Authorized	\$5,966,540.26		\$5,966,540.26	Total Principal	\$1,793,199.43	\$1,323,012.08	\$1,501,552.15	\$6,112,529.90
Notes Outstanding	\$3,822,637.00		\$3,822,637.00	Total Interest	\$129,580.04	\$102,126.33	\$85,596.93	\$327,193.82
Bonds Outstanding			\$0.00	% of Total Current Year Budget	10.82%			
Loans and Other Debt	\$6,274,300.44		\$6,274,300.44					
Total (Current Year)	\$48,829,738.91	\$32,766,261.21	\$16,063,477.70					
Population (2010 census)	5,897							
Per Capita Gross Debt	\$8,280.44							
Per Capita Net Debt	\$2,724.01							
3 Yr. Average Property Valuation		\$2,340,919,897.00						
Net Debt as % of 3 Year Avg Property Valuation		0.69%						

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]