



# State of New Jersey Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth Adopted

Municode: 1327 Filename: 1327\_fba\_2022.xlsm

Website: www.manasquan-nj.gov

Phone Number: 732-223-00544

Mailing Address: 201 E. Main Street

Municipality: Manasquan State: NJ Zip: 08736

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Donovan		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		billaria@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	12/31/2022	golivera@manasquan-nj.gov
Rich		Read	12/31/2022	rread@manasquan-nj.gov
Jeff		Lee	12/31/2023	jlee@manasquan-nj.gov
Michael	W.	Mangan	12/31/2023	mmangan@manasquan-nj.gov
Brian		Holly	12/31/2024	bholly@manasquan-nj.gov
Lori		Triggiano	12/31/2024	ltriggiano@manasquan-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.379	\$7,668,197.43	23.02%	\$2,439.63	Municipal Purpose Tax	ACTUAL	\$7,838,190.11
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.005	\$101,236.33	0.30%	\$32.19	Municipal Open Space	ACTUAL	\$101,863.10
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.044	\$886,495.00	2.66%	\$283.23	Fire Districts (total levies)	ESTIMATED	\$904,224.90
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.876	\$17,732,164.00	53.23%	\$5,638.84	Local School District	ESTIMATED	\$18,086,807.28
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.282	\$5,696,997.92	17.10%	\$1,815.24	County Purposes	ESTIMATED	\$5,810,937.88
County Library	0.021	\$427,613.51	1.28%	\$135.18	County Library	ESTIMATED	\$436,165.78
County Board of Health	0.006	\$116,636.20	0.35%	\$38.62	County Board of Health	ESTIMATED	\$118,968.92
County Open Space	0.034	\$684,775.12	2.06%	\$218.86	County Open Space	ESTIMATED	\$698,470.62
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		
Sheet UFB-1							

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	-0.43%	(\$12,467.15)	\$2,869,970.10	\$2,857,502.95	\$1,827,666.16			\$325,000.00	\$704,836.79			
08	Local Revenue	-10.75%	(\$723,280.96)	\$6,730,427.15	\$6,007,146.19	\$994,352.00			\$3,025,794.19	\$1,987,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$390,257.00	\$390,257.00	\$390,257.00							
08	Uniform Construction Code Fees	-32.84%	(\$134,477.00)	\$409,477.00	\$275,000.00	\$275,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-8.49%	(\$35,567.22)	\$418,924.52	\$383,357.30	\$383,357.30							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-51.96%	(\$70,703.03)	\$136,065.30	\$65,362.27	\$65,362.27							
08	Other Special Items	#DIV/0!	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00							
15	Receipts from Delinquent Taxes	88.71%	\$206,832.91	\$233,167.09	\$440,000.00	\$440,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.23%	(\$178,649.81)	\$8,016,839.92	\$7,838,190.11	\$7,838,190.11							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.62%	\$626.77	\$101,236.33	\$101,863.10		\$101,863.10						
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	-4.65%	(\$897,685.49)	\$19,306,364.41	\$18,408,678.92	\$12,264,184.84	\$101,863.10	\$0.00	\$3,350,794.19	\$2,691,836.79	\$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	Arts and Culture Trust Fund	Water Sewer Utility	Beach Utility	Utility	Utility	Utility
20 General Government	6.50	161.00	8.64%	\$135,297.31	\$1,566,490.50	\$1,701,787.81	\$778,906.81				\$260,800.00	\$662,081.00			
21 Land-Use Administration	0.50		-8.56%	(\$7,450.00)	\$86,995.00	\$79,545.00	\$79,545.00								
22 Uniform Construction Code	3.50	6.00	7.84%	\$29,175.00	\$372,255.00	\$401,430.00	\$401,430.00								
23 Insurance			-0.03%	(\$350.00)	\$1,252,950.00	\$1,252,600.00	\$840,350.00				\$123,525.00	\$288,725.00			
25 Public Safety	22.00	44.00	2.47%	\$99,270.90	\$4,016,777.01	\$4,116,047.91	\$3,411,247.91					\$704,800.00			
26 Public Works	13.00	6.00	1.75%	\$59,063.85	\$3,367,027.69	\$3,426,091.54	\$1,106,382.36				\$1,919,134.18	\$400,575.00			
27 Health and Human Services	0.50		11.97%	\$2,625.00	\$21,925.00	\$24,550.00	\$24,550.00								
28 Parks and Recreation	1.00	31.00	12.04%	\$43,885.53	\$364,400.00	\$408,285.53	\$365,450.00		\$42,835.53						
29 Education (including Library)			0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00								
30 Unclassified			0.78%	\$520.00	\$67,090.00	\$67,610.00	\$46,790.00				\$20,820.00				
31 Utilities and Bulk Purchases			4.99%	\$15,000.00	\$300,500.00	\$315,500.00	\$225,000.00				\$75,500.00	\$15,000.00			
32 Landfill / Solid Waste Disposal			-1.74%	(\$7,500.00)	\$431,500.00	\$424,000.00	\$424,000.00								
35 Contingency			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$1,000.00				\$1,000.00	\$500.00			
36 Statutory Expenditures			2.69%	\$33,486.91	\$1,245,768.09	\$1,279,255.00	\$1,067,049.05				\$91,629.25	\$120,576.70			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			3.25%	\$10,706.00	\$329,216.52	\$339,922.52	\$339,922.52								
43 Court and Public Defender	3.00	3.00	3.64%	\$7,025.00	\$193,200.00	\$200,225.00	\$200,225.00								
44 Capital			1.59%	\$11,000.00	\$693,500.00	\$704,500.00	\$524,500.00				\$150,000.00	\$30,000.00			
45 Debt			21.50%	\$326,223.49	\$1,517,310.86	\$1,843,534.35	\$1,241,921.02		\$59,027.57		\$538,385.76	\$4,200.00			
46 Deferred Charges			-32.90%	(\$362,572.73)	\$1,102,023.22	\$739,450.49	\$249,821.40				\$170,000.00	\$319,629.09			
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			36.93%	\$222,814.51	\$603,279.26	\$826,093.77	\$826,093.77								
55 Surplus General Budget			42.89%	\$43,750.00	\$102,000.00	\$145,750.00						\$145,750.00			
Total	50.00	251.00	3.73%	\$661,970.77	\$17,746,708.15	\$18,408,678.92	\$12,264,184.84	\$0.00	\$101,863.10	\$0.00	\$3,350,794.19	\$2,691,836.79	\$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, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	94	\$31,759,900.00	1.56%	15A Public Schools	4	\$25,679,800.00	18.01%
2 Residential	2,888	\$1,859,012,900.00	91.14%	15B Other Schools	1	\$5,501,400.00	3.86%
3A/3B Farm	0		0.00%	15C Public Property	77	\$74,227,100.00	52.07%
4A Commercial	199	\$131,008,800.00	6.42%	15D Church and Charities	13	\$14,623,900.00	10.26%
4B Industrial	11	\$7,964,100.00	0.39%	15E Cemeteries & Graveyards	1	\$2,568,300.00	1.80%
4C Apartments	6	\$7,516,300.00	0.37%	15F Other Exempt	37	\$19,963,100.00	14.00%
5A/5B Railroad	11	\$2,553,000.00	0.13%				
6A/6B Business Personal Property			0.00%				
Total	3,209	\$2,039,815,000.00	100.00%	Total	133	\$142,563,600.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
74.87%				Non-Exempt Properties			
Equalized Valuation, Taxable Properties				6.99%			
\$2,724,475,757.98							
Total # of property tax appeals filed in 2021		County Tax Board	10.00				
		State Tax Court	5.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			1.00				
Number of pending property tax appeals in State Tax Court			5.00				
Amount paid out by municipality for tax appeals in 2021							

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 2021 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	1,132,847.54	\$887,336.35	\$2,000.00	\$106,088.82	\$69,541.14	\$67,881.23
Police Officers (Including Superior Officers)	17.00	30.00	3,382,770.40	\$2,149,614.01	\$255,000.00	\$653,234.16	\$282,282.83	\$42,639.40
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	25.00	11.00	2,530,605.60	\$1,686,655.31	\$112,550.00	\$251,949.52	\$350,421.64	\$129,029.13
All Other Non-Union Employees not listed above		202.00	1,380,669.67	\$1,278,211.07		\$4,675.45	\$0.00	\$97,783.15
Totals	50.00	251.00	8,458,327.01	\$6,031,016.74	\$369,550.00	\$1,015,947.95	\$702,245.61	\$339,566.71

Is the Local Government required to comply with N.J.S.A. 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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	18.00	\$11,537.92	\$207,682.56	14.00	\$11,300.88	\$158,212.32
Parent & Child	3.00	\$21,135.48	\$63,406.44	3.00	\$20,167.56	\$60,502.68
Employee & Spouse (or Partner)	9.00	\$23,075.84	\$207,682.56	7.00	\$22,669.92	\$158,689.44
Family	12.00	\$32,266.02	\$387,192.24	15.00	\$31,611.85	\$474,177.72
Employee Cost Sharing Contribution (enter as negative - )			(\$207,073.14)			(\$203,985.85)
Subtotal	42.00		\$658,890.66	39.00		\$647,596.31
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - 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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	<b>42.00</b>		<b>\$658,890.66</b>	<b>39.00</b>		<b>\$647,596.31</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

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions	Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$22,680,000.00	\$22,680,000.00	\$0.00	Utility Fund - Principal	\$442,452.70	\$442,452.70	\$447,452.70	\$1,194,664.32
Regional School Debt			\$0.00	Utility Fund - Interest	\$29,212.50	\$24,362.50	\$19,512.50	\$35,612.50
				Bond Anticipation Notes - Principal	\$571,626.50			
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$15,774.66			
Water Sewer	\$5,639,902.04	\$5,639,902.04	\$0.00	Bonds - Principal	\$120,000.00	\$130,000.00	\$150,000.00	\$4,620,000.00
Beach	\$2,409,526.47	\$2,409,526.47	\$0.00	Bonds - Interest	\$99,432.78	\$98,600.00	\$96,000.00	\$1,207,500.00
			\$0.00	Loans & Other Debt - Principal	\$424,329.63	\$429,929.87	\$439,672.48	\$3,197,407.07
			\$0.00	Loans & Other Debt - Interest	\$48,756.26	\$43,350.02	\$37,443.76	\$177,000.06
			\$0.00					
				Total	\$1,751,585.03	\$1,168,695.09	\$1,190,081.44	\$10,432,183.95
<u>Municipal Purposes</u>								
Debt Authorized (BNI)	\$5,147,457.71		\$5,147,457.71	Total Principal	\$1,558,408.83	\$1,002,382.57	\$1,037,125.18	\$9,012,071.39
Notes Outstanding	\$5,880,719.00		\$5,880,719.00	Total Interest	\$193,176.20	\$166,312.52	\$152,956.26	\$1,420,112.56
Bonds Outstanding	\$5,020,000.00	\$115,000.78	\$4,904,999.22	% of Total Current Year Budget	9.51%			
Loans and Other Debt	\$4,491,339.05		\$4,491,339.05					
Total (Current Year)	\$51,268,944.27	\$30,844,429.29	\$20,424,514.98					
Population (2020 census)	5,938							
Per Capita Gross Debt	\$8,634.04							
Per Capita Net Debt	\$3,439.63							
3 Year Average Property Valuation		\$2,513,608,709.33						
Net Debt as % of 3 Year Average Property Valuation		0.81%						

## 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]