



State of New Jersey Local Government Services

Year: **2023** Municipal User Friendly Budget

MUNICIPALITY: 1327 Manasquan Borough - County of Monmouth

Adopted

Municode: 1327

Filename: 1327_fba_2023.xlsm

Website: www.manasquan-nj.gov

Phone Number:

732-223-0544

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	12/31/2023	edonovan@manasquan-nj.gov

Chief Administrative Officer

Thomas		Flarity		tflarity@manasquan-nj.gov
--------	--	---------	--	---------------------------

Chief Financial Officer

Amy		Spera		aspera@manasquan-nj.gov
-----	--	-------	--	-------------------------

Municipal Clerk

Barbara		Ilaria		bilaria@manasquan-nj.gov
---------	--	--------	--	--------------------------

Registered Municipal Accountant

Allen		Shechter		ABShechter@aol.com
-------	--	----------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeff		Lee	12/31/2023	jlee@manasquan-nj.gov
Michael	Website:	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
Bruce		Bresnahan	12/31/2025	bbresnahan@manasquan-nj.gov
Gregg		Olivera	12/31/2025	golivera@manasquan-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget								
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy						
Municipal Purpose Tax	0.385	\$7,838,190.11	23.04%	\$2,503.91	Municipal Purpose Tax	ACTUAL	\$8,129,638.37						
Municipal Library			0.00%	\$0.00	Municipal Library								
Municipal Open Space	0.005	\$101,863.10	0.30%	\$32.52	Municipal Open Space	ACTUAL	\$103,070.46						
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture								
Fire Districts (avg. rate/total levies)	0.045	\$897,544.00	2.64%	\$292.66	Fire Districts (total levies)	ACTUAL	\$938,702.00						
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)								
Local School District	0.889	\$18,106,044.00	53.21%	\$5,781.75	Local School District	ESTIMATED	\$18,468,164.88						
Regional School District			0.00%	\$0.00	Regional School District								
County Purposes	0.284	\$5,780,988.15	16.99%	\$1,847.04	County Purposes	ESTIMATED	\$5,896,607.91						
County Library	0.022	\$434,475.44	1.28%	\$143.08	County Library	ESTIMATED	\$443,164.95						
County Board of Health	0.006	\$119,116.27	0.35%	\$39.02	County Board of Health	ESTIMATED	\$121,498.60						
County Open Space	0.037	\$749,058.81	2.20%	\$240.64	County Open Space	ESTIMATED	\$764,039.99						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2022 Budget)					1.673		\$34,027,279.88	100.00%	\$10,880.61	Total ESTIMATED amount to be raised by taxes	\$34,864,887.16		
Total Taxable Valuation as of October 1, 2022					\$2,061,409,200.00						Revenue Anticipated, Excluding Tax Levy	5,482,336.78	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				13,026,245.05
Current Year Average Residential Assessment					\$650,365.36						Total Non-Municipal Tax Levy	\$26,735,248.79	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$34,279,157.06
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$585,730.10
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$34,864,887.16
0.385					0.394		2.34%						
Comparison - Municipal Purposes Tax Levy									% of Tax Collections used to Calculate RUT				98.32%
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,838,190.11					\$8,129,638.37		3.72%		\$291,448.26				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Tax Collections - ACTUAL as of Prior Year				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Total Tax Revenue, Collections CY 2022		34,161,362.50
\$2,503.91					\$2,562.44		2.34%		\$58.53		Total Tax Levy, CY 2022		34,403,781.77
											% of Taxes Collected, CY 2022		99.30%
											Delinquent Taxes - December 31, 2022		\$242,419.27
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	34.61%	\$988,846.29	\$2,857,502.95	\$3,846,349.24	\$2,280,341.16			\$325,000.00	\$1,241,008.08			
08	Local Revenue	-7.81%	(\$531,668.73)	\$6,807,018.88	\$6,275,350.15	\$1,105,097.00			\$3,120,253.15	\$2,050,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$23,055.33	\$390,257.00	\$413,312.33	\$413,312.33							
08	Uniform Construction Code Fees	-41.61%	(\$231,559.75)	\$556,559.75	\$325,000.00	\$325,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	5.00%	\$19,167.22	\$383,357.30	\$402,524.52	\$402,524.52							
08	Additional Revenue Offset by Appropriations	840.16%	\$618,147.11	\$73,574.86	\$691,721.97	\$691,721.97							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	450.92%	\$128,973.67	\$28,602.20	\$157,575.87	\$29,339.80			\$98,970.87	\$29,265.20			
15	Receipts from Delinquent Taxes	-47.70%	(\$214,368.70)	\$449,368.70	\$235,000.00	\$235,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.94%	(\$606,647.66)	\$8,736,286.03	\$8,129,638.37	\$8,129,638.37							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	64.53%	\$65,921.23	\$102,149.23	\$168,070.46		\$168,070.46						
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	1.27%	\$259,866.01	\$20,384,676.90	\$20,644,542.91	\$13,611,975.15	\$168,070.46	\$0.00	\$3,544,224.02	\$3,320,273.28	\$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	Arts and Culture Trust Fund	Water Sewer Utility	Beach Utility	Utility	Utility	Utility
20 General Government	6.50	161.00	14.90%	\$237,181.96	\$1,592,287.81	\$1,829,469.77	\$783,769.15	\$100.00			\$265,350.50	\$780,250.12			
21 Land-Use Administration	0.50		-11.23%	(\$8,930.00)	\$79,545.00	\$70,615.00	\$70,615.00								
22 Uniform Construction Code	3.50	9.00	30.35%	\$121,825.00	\$401,430.00	\$523,255.00	\$523,255.00								
23 Insurance			9.52%	\$118,250.00	\$1,242,600.00	\$1,360,850.00	\$934,725.00								
25 Public Safety	23.00	44.00	-0.13%	(\$5,504.72)	\$4,116,760.50	\$4,111,255.78	\$3,267,887.00	\$57,618.78							
26 Public Works	13.00	6.00	26.89%	\$939,131.34	\$3,493,091.54	\$4,432,222.88	\$1,309,250.00	\$641,341.19			\$1,991,431.69	\$490,200.00			
27 Health and Human Services	0.50		1.83%	\$450.00	\$24,550.00	\$25,000.00	\$25,000.00								
28 Parks and Recreation	1.00	35.00	18.34%	\$74,893.36	\$408,285.53	\$483,178.89	\$369,775.00		\$113,403.89						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-50.07%	(\$88,930.00)	\$177,610.00	\$88,680.00	\$62,860.00				\$25,820.00				
31 Utilities and Bulk Purchases			0.48%	\$1,500.00	\$315,500.00	\$317,000.00	\$225,000.00				\$77,000.00	\$15,000.00			
32 Landfill / Solid Waste Disposal			4.95%	\$20,000.00	\$404,000.00	\$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			10.50%	\$134,313.00	\$1,279,255.00	\$1,413,568.00	\$1,179,720.44				\$97,105.40	\$136,742.16			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			101.92%	\$458,540.94	\$449,922.52	\$908,463.46	\$908,463.46								
43 Court and Public Defender	3.00	3.00	20.12%	\$34,250.00	\$170,225.00	\$204,475.00	\$204,475.00								
44 Capital			25.23%	\$177,736.00	\$704,500.00	\$882,236.00	\$422,500.00				\$150,000.00	\$309,736.00			
45 Debt			18.74%	\$345,450.40	\$1,843,534.35	\$2,188,984.75	\$1,426,797.62		\$54,666.57		\$532,170.56	\$175,350.00			
46 Deferred Charges			-20.45%	(\$151,187.21)	\$739,450.49	\$588,263.28	\$188,092.41				\$275,170.87	\$125,000.00			
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-29.10%	(\$240,363.67)	\$826,093.77	\$585,730.10	\$585,730.10								
55 Surplus General Budget			40.51%	\$59,045.00	\$145,750.00	\$204,795.00						\$204,795.00			
Total	\$1.00	258.00	12.10%	\$2,227,651.40	\$18,416,891.51	\$20,644,542.91	\$12,912,915.18	\$699,059.97	\$168,070.46	\$0.00	\$3,544,224.02	\$3,320,273.28	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	87	\$30,651,500.00	1.49%
2 Residential	2,901	\$1,886,709,900.00	91.53%
3A/3B Farm			0.00%
4A Commercial	195	\$128,567,400.00	6.24%
4B Industrial	11	\$7,964,100.00	0.39%
4C Apartments	6	\$7,516,300.00	0.36%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,200	\$2,061,409,200.00	100.00%
Average Ratio (%), Assessed to True Value		66.73%	
Equalized Valuation, Taxable Properties		\$3,089,179,079.87	
Total # of property tax appeals filed in 2022		County Tax Board	14.00
		State Tax Court	4.00
Number of 2022 County Tax Board decisions appealed to Tax Court		1.00	
Number of pending property tax appeals in State Tax Court		4.00	
Amount paid out by municipality for tax appeals in 2022		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$25,679,800.00	18.05%
15B Other Schools	1	\$5,501,400.00	3.87%
15C Public Property	77	\$74,227,100.00	52.19%
15D Church and Charities	13	\$14,623,900.00	10.28%
15E Cemeteries & Graveyards	1	\$2,658,300.00	1.87%
15F Other Exempt	41	\$19,545,900.00	13.74%
Total	137	\$142,236,400.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 6.90%			

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 2022 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 Exemption

[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	1,210,877.90	\$925,966.52	\$2,000.00	\$119,170.56	\$92,902.09	\$70,838.73
Police Officers (Including Superior Officers)	17.00	30.00	3,566,474.06	\$2,213,220.20	\$255,000.00	\$736,852.19	\$317,985.85	\$43,415.82
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	26.00	12.00	2,828,101.60	\$1,868,840.25	\$117,050.00	\$282,852.13	\$416,392.94	\$142,966.28
All Other Non-Union Employees not listed above	0.00	208.00	1,633,427.10	\$1,512,606.51	\$0.00	\$5,106.19	\$0.00	\$115,714.40
Totals	51.00	258.00	9,270,314.46	\$6,549,833.48	\$374,050.00	\$1,143,981.07	\$827,280.88	\$375,169.03

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	12.00	\$13,897.45	\$166,769.40	18.00	\$11,537.92	\$207,682.56
Parent & Child	2.00	\$24,786.60	\$49,573.20	3.00	\$21,135.48	\$63,406.44
Employee & Spouse (or Partner)	10.00	\$27,694.56	\$276,945.60	9.00	\$23,075.84	\$207,682.56
Family	11.00	\$38,939.29	\$428,332.20	12.00	\$32,266.02	\$387,192.24
Employee Cost Sharing Contribution (enter as negative -)			(\$226,342.00)			(\$207,073.14)
Subtotal	35.00		\$695,278.40	42.00		\$658,890.66
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	35.00		\$695,278.40	42.00		\$658,890.66

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	546.00	\$260,960.24			x
Police Department	1428.00	\$646,818.95	x		
Blue Collar Workers	445.00	\$134,863.89	x		
White Collar Workers	359.00	\$68,902.59	x		
Totals	2778.00	\$1,111,545.67			
Total Funds Reserved as of end of 2022		\$181,926.36			
Total Funds Appropriated in 2023		\$50,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$21,625,000.00	\$21,625,000.00	\$0.00	Utility Fund - Principal	\$612,452.70	\$617,452.70	\$622,452.70	\$892,730.88
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$24,362.50	\$19,512.50	\$14,712.50	\$20,900.00
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$729,970.25			
Water Sewer	\$6,327,449.34	\$6,327,449.34	\$0.00	Bond Anticipation Notes - Interest	\$210,692.50			
Beach	\$5,089,897.38	\$5,089,897.38	\$0.00	Bonds - Principal	\$130,000.00	\$150,000.00	\$155,000.00	\$4,465,000.00
			\$0.00	Bonds - Interest	\$98,600.00	\$96,000.00	\$93,000.00	\$1,114,500.00
			\$0.00	Loans & Other Debt - Principal	\$429,929.87	\$439,672.48	\$439,872.91	\$2,757,534.16
			\$0.00	Loans & Other Debt - Interest	\$43,350.02	\$37,443.76	\$31,818.76	\$145,181.30
			\$0.00	Total	\$2,279,357.84	\$1,360,081.44	\$1,356,856.87	\$9,395,846.34
<u>Municipal Purposes</u>				Total Principal	\$1,902,352.82	\$1,207,125.18	\$1,217,325.61	\$8,115,265.04
Debt Authorized (BNI)	\$5,414,365.34		\$5,414,365.34	Total Interest	\$377,005.02	\$152,956.26	\$139,531.26	\$1,280,581.30
Notes Outstanding	\$6,111,373.75		\$6,111,373.75	% of Total Current Year Budget	11.04%			
Bonds Outstanding	\$4,900,000.00	\$55,939.80	\$4,844,060.20					
Loans and Other Debt	\$4,067,009.42		\$4,067,009.42					
Total (Current Year)	\$53,535,095.23	\$33,098,286.52	\$20,436,808.71					
Population (2020 census)	5,938							
Per Capita Gross Debt	\$9,015.68							
Per Capita Net Debt	\$3,441.70							
3 Year Average Property Valuation		\$2,739,444,828.00						
Net Debt as % of 3 Year Average Property Valuation		0.75%						

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	Aa1		
Year of Last Rating	2021		

Mark "X" if Municipality has no bond rating

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]