



State of New Jersey Local Government Services

Year: **2018** **Municipal User Friendly Budget**

MUNICIPALITY: **1326 Manalapan Township - County of Monmouth** **Adopted**
Municode: **1326** Filename: **1326_fba_2018.xlsm**

Website: **www.mtnj.org**

Phone Number:

732-446-8338

Mailing Address:

120 Route 522

Email the UFB if not using Outlook

Municipality: **Manalapan** State: **NJ** Zip: **07726**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jack		McNaboe	12/31/2020	mayor@mtnj.org

Chief Administrative Officer

Tara	L	Lovrich		tlovrich@mtnj.org
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Chief Financial Officer

Patricia		Addario		paddario@mtnj.org
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Municipal Clerk

Regina		Preteroti		rpreteroti@mtnj.org
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Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David	C.	Kane	12/31/2018	dkane@mtnj.org
Mary Ann		Musich	12/31/2019	mmusich@mtnj.org
Kevin		Uniglicht	12/31/2019	kuniglicht@mtnj.org
Susan		Cohen	12/31/2020	scohen@mtnj.org
Jack		McNaboe	12/31/2020	jmcnaboe@mtnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.341	\$21,824,014.00	16.49%	\$1,410.48
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$1,280,539.00	0.97%	\$82.73
Fire Districts (avg. rate/total levies)	0.050	\$3,068,865.00	2.32%	\$206.82
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.950	\$60,804,614.00	45.93%	\$3,929.50
Regional School District	0.418	\$26,713,143.00	20.18%	\$1,728.98
County Purposes	0.259	\$16,560,365.00	12.51%	\$1,071.30
County Library	0.018	\$1,160,356.00	0.88%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$972,839.00	0.73%	\$62.05
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.071	\$132,384,735.00	100.00%	\$8,491.86
Total Taxable Valuation as of October 1, 2017 \$6,647,019,400.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$428,076.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.341	0.336	-1.47%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$21,824,014.00	\$22,354,301.00	2.43%	\$530,287.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,410.48	\$1,438.34	1.97%	\$27.86	

Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$22,354,301.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$1,329,404.00
Fire Districts (total levies)	ESTIMATED	\$3,140,732.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$62,628,752.00
Regional School District	ESTIMATED	\$27,247,406.00
County Purposes	ESTIMATED	\$16,891,573.00
County Library	ESTIMATED	\$1,183,563.00
County Board of Health		
County Open Space	ESTIMATED	\$1,011,753.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$135,787,484.00
Revenue Anticipated, Excluding Tax Levy 11,463,129.00		
Budget Appropriations, before Reserve for Uncollected Taxes 31,386,833.76		
Total Non-Municipal Tax Levy \$113,433,183.00		
Amount to be Raised by Taxes - Before RUT \$133,356,887.76		
Reserve for Uncollected Taxes (RUT) \$2,430,595.96		
Total Amount to be Raised by Taxes \$135,787,483.72		
% of Tax Collections used to Calculate RUT 98.21%		
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 131,837,254.33		
Total Tax Levy, CY 2017 133,051,143.63		
% of Taxes Collected, CY 2017 99.09%		
Delinquent Taxes - December 31, 2017 \$1,147,070.96		

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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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.59%	(\$22,100.00)	\$3,750,000.00	\$3,727,900.00	\$3,665,000.00		WATER					
08	Local Revenue	-16.52%	(\$447,687.66)	\$2,710,187.66	\$2,262,500.00	\$2,232,500.00		\$62,900.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00		\$30,000.00					
08	Uniform Construction Code Fees	-32.87%	(\$281,509.45)	\$856,509.45	\$575,000.00	\$575,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$106,373.00	\$106,373.00	\$106,373.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-52.07%	(\$98,430.54)	\$189,033.27	\$90,602.73	\$90,602.73							
08	Other Special Items	-31.37%	(\$79,978.68)	\$254,978.68	\$175,000.00	\$175,000.00							
15	Receipts from Delinquent Taxes	-28.49%	(\$298,862.58)	\$1,048,862.58	\$750,000.00	\$750,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.34%	(\$1,261,244.80)	\$23,615,545.79	\$22,354,300.99	\$22,354,300.99							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	3.34%	\$43,018.61	\$1,286,385.27	\$1,329,403.88	\$0.00	\$1,329,403.88						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.49%	(\$2,446,795.10)	\$37,686,528.70	\$35,239,733.60	\$33,817,429.72	\$1,329,403.88	\$92,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget						
										WATER					
20 General Government	16.00	9.00	-0.02%	(\$285.00)	\$1,873,691.00	\$1,873,406.00	\$1,861,406.00			\$12,000.00					
21 Land-Use Administration	2.00	1.00	10.27%	\$12,050.00	\$117,350.00	\$129,400.00	\$129,400.00								
22 Uniform Construction Code	11.00	5.00	-6.83%	(\$63,500.00)	\$929,700.00	\$866,200.00	\$866,200.00								
23 Insurance			0.30%	\$14,239.00	\$4,712,275.00	\$4,726,514.00	\$4,726,514.00								
25 Public Safety	63.00	7.00	7.93%	\$592,239.88	\$7,469,615.49	\$8,061,855.37	\$8,026,361.39	\$35,493.98							
26 Public Works	35.00	14.00	-0.32%	(\$21,755.03)	\$6,702,125.78	\$6,680,370.75	\$6,360,375.00	\$29,995.75	\$290,000.00						
27 Health and Human Services	4.00	10.00	-2.12%	(\$9,152.00)	\$432,615.00	\$423,463.00	\$418,350.00	\$5,113.00							
28 Parks and Recreation	3.00	13.00	1.54%	\$8,150.00	\$528,015.00	\$536,165.00	\$516,165.00	\$20,000.00							
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30 Unclassified			-38.89%	(\$105,000.00)	\$270,000.00	\$165,000.00	\$165,000.00								
31 Utilities and Bulk Purchases			-0.87%	(\$11,000.00)	\$1,259,000.00	\$1,248,000.00	\$1,248,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00								
35 Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36 Statutory Expenditures			-2.42%	(\$78,744.30)	\$3,250,177.06	\$3,171,432.76	\$3,171,432.76								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			1.05%	\$5,982.00	\$568,561.23	\$574,543.23	\$574,543.23								
43 Court and Public Defender	4.00	3.00	2.71%	\$8,000.00	\$294,912.00	\$302,912.00	\$302,912.00								
44 Capital			-12.28%	(\$35,000.00)	\$285,000.00	\$250,000.00	\$175,000.00			\$75,000.00					
45 Debt			1.77%	\$63,020.55	\$3,559,981.10	\$3,623,001.65	\$2,688,571.65		\$928,530.00	\$5,900.00					
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-2.66%	(\$69,361.50)	\$2,610,831.34	\$2,541,469.84	\$2,430,595.96		\$110,873.88						
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	138.00	62.00	0.89%	\$309,883.60	\$34,929,850.00	\$35,239,733.60	\$33,726,826.99	\$90,602.73	\$1,329,403.88	\$92,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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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	435	\$38,395,600.00	0.58%
2 Residential	14,190	\$6,073,636,300.00	91.37%
3A/3B Farm	275	\$41,622,300.00	0.63%
4A Commercial	369	\$469,778,100.00	7.07%
4B Industrial	9	\$23,587,100.00	0.35%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	15,278	\$6,647,019,400.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$6,647,019,400.00

Total # of property tax appeals filed in 2017	County Tax Board	95.00
	State Tax Court	15.00
Number of 2017 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	13	\$113,286,000.00	34.36%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	226	\$155,872,500.00	47.28%
15D Church and Charities	32	\$36,036,300.00	10.93%
15E Cemeteries & Graveyards	7	\$3,637,100.00	1.10%
15F Other Exempt	44	\$20,876,800.00	6.33%

Total	322	\$329,708,700.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	4.96%
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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 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

[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	0.00	5.00	39,209.00	\$36,546.00	\$0.00	\$650.00	\$0.00	\$2,013.00
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,752,560.51	\$1,375,094.77	\$5,000.00	\$150,441.26	\$131,439.48	\$90,585.00
Police Officers (Including Superior Officers)	57.00	5.00	9,617,182.81	\$6,393,093.01	\$404,500.00	\$1,595,454.00	\$727,382.30	\$496,753.50
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	58.00	12.00	4,639,850.14	\$3,111,103.66	\$90,930.00	\$346,368.06	\$851,443.92	\$240,004.50
All Other Non-Union Employees not listed above	11.00	45.00	1,667,143.50	\$1,246,198.42	\$0.00	\$139,189.44	\$196,111.64	\$85,644.00
Totals	138.00	67.00	17,715,945.96	\$12,162,035.86	\$500,430.00	\$2,232,102.76	\$1,906,377.34	\$915,000.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

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	25.00	\$10,686.84	\$267,171.00	22.00	\$10,686.84	\$235,110.48
Parent & Child	9.00	\$19,214.69	\$172,932.21	8.00	\$19,225.37	\$153,802.96
Employee & Spouse (or Partner)	23.00	\$21,411.11	\$492,455.53	21.00	\$21,455.54	\$450,566.34
Family	51.00	\$29,800.71	\$1,519,836.21	50.00	\$29,848.30	\$1,492,415.00
Employee Cost Sharing Contribution (enter as negative -)			(\$571,275.71)			(\$578,386.50)
Subtotal	108.00		\$1,881,119.24	101.00		\$1,753,508.28
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	26	\$9,254.01	\$240,604.26	21	\$9,853.58	\$206,925.18
Parent & Child	1	\$21,817.92	\$21,817.92	3	\$22,703.96	\$68,111.88
Employee & Spouse (or Partner)	31	\$21,371.83	\$662,526.73	31	\$21,014.79	\$651,458.49
Family	21	\$36,771.02	\$772,191.42	21	\$39,011.81	\$819,248.01
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	79.00		\$1,697,140.33	76.00		\$1,745,743.56
GRAND TOTAL	187.00		\$3,578,259.57	177.00		\$3,499,251.84

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			
Local School Debt								\$0.00			
Regional School Debt				\$34,408,361.25				\$34,408,361.25			
Utility Fund Debt											
0				\$20,000.00				\$20,000.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
0								\$0.00			
Municipal Purposes											
Debt Authorized								\$0.00			
Notes Outstanding								\$0.00			
Bonds Outstanding				\$20,814,606.00				\$2,185,000.00			
Loans and Other Debt								\$0.00			
Total (Current Year)				\$55,242,967.25				\$36,613,361.25			
Population (2010 census)				38,872							
Per Capita Gross Debt				\$1,421.15							
Per Capita Net Debt				\$479.26							
3 Yr. Average Property Valuation				\$6,513,869,096.33							
Net Debt as % of 3 Year Avg Property Valuation				0.29%							

Current Year Budget				2019 Budget				2020 Budget				All Additional Future Years' Budgets			
Utility Fund - Principal				\$5,000.00				\$5,000.00				\$5,000.00			
Utility Fund - Interest				\$900.00				\$700.00				\$500.00			
Bond Anticipation Notes - Principal				\$0.00											
Bond Anticipation Notes - Interest				\$76,666.93											
Bonds - Principal				\$2,347,000.00				\$2,304,000.00				\$2,410,000.00			
Bonds - Interest				\$685,827.50				\$581,285.00				\$482,925.00			
Loans & Other Debt - Principal															
Loans & Other Debt - Interest															
Total				\$3,115,394.43				\$2,890,985.00				\$2,898,425.00			
Total Principal				\$2,352,000.00				\$2,309,000.00				\$2,415,000.00			
Total Interest				\$763,394.43				\$581,985.00				\$483,425.00			
% of Total Current Year Budget				8.84%											
Description				Debt Not Listed Above											
Total Guarantees - Governmental															
Total Guarantees - Other															
Total Capital/Equipment Leases				\$507,607.22				\$357,055.00				\$361,193.00			
Total Other															
Bond Rating				Moody's				Standard & Poors				Fitch			
Rating				Aa1											
Year of Last Rating				2016											
Mark "X" if Municipality has no bond rating															

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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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]