



# State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1326 Manalapan Township - County of Monmouth

Introduced

Municode: 1326

Filename: 1326\_fbi\_2019.xlsm

Website: www.mtnj.org

Phone Number:

732-446-8338

Mailing Address:

12 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
Susan		Cohen	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		rollwa@oliwacpas.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MaryAnn		Musich	12/31/2019	mmusich@mtnj.org
Kevin		Uniglicht	12/31/2019	kuniglicht@mtnj.org
Jack		McNaboe	12/31/2020	jmcnaboe@mtnj.org
Susan		Cohen	12/31/2020	scohen@mtnj.org
Barry		Jacobson	12/31/2021	bjacobson@mtnj.org

# **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy		
Municipal Purpose Tax	0.337	\$22,354,300.99	16.26%	\$1,441.90	Municipal Purpose Tax	ESTIMATED	\$22,961,264.38		
Municipal Library			0.00%	\$0.00	Municipal Library				
Municipal Open Space	0.020	\$1,329,403.88	0.97%	\$82.76	Municipal Open Space	ESTIMATED	\$1,329,406.88		
Fire Districts (avg. rate/total levies)	0.049	\$3,140,732.00	2.28%	\$202.75	Fire Districts (total levies)	ESTIMATED	\$3,259,880.00		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)				
Local School District	0.954	\$63,334,824.00	46.07%	\$3,947.47	Local School District	ESTIMATED	\$64,601,520.48		
Regional School District	0.415	\$27,571,801.00	20.06%	\$1,717.19	Regional School District	ESTIMATED	\$28,123,237.02		
County Purposes	0.251	\$16,697,697.69	12.15%	\$1,038.59	County Purposes	ESTIMATED	\$17,031,651.64		
County Library	0.018	\$1,183,484.87	0.86%	\$74.48	County Library	ESTIMATED	\$1,207,154.57		
County Board of Health			0.00%	\$0.00	County Board of Health				
County Open Space	0.028	\$1,851,597.81	1.35%	\$115.86	County Open Space	ESTIMATED	\$1,888,629.77		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)				
Total (Calendar Year 2018 Budget)					2.072		\$137,463,842.24	100.00%	\$8,621.00
Total Taxable Valuation as of October 1, 2018							\$6,641,165,500.00		
(To be used to calculate the current year tax rate)									
Current Year Average Residential Assessment							\$448,340.00		
Prior Year to Current Year Comparison									
Comparison - Municipal Purposes Tax Rate									
Prior Year		Current Year		% Change (+/-)					
0.337		0.330		-2.08%					
Comparison - Municipal Purposes Tax Levy									
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)			
\$22,354,300.99		\$22,961,264.38		2.72%		\$606,963.39			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)			
\$1,441.90		\$1,479.52		2.61%		\$37.62			
Sheet UFB-1									
Revenue Anticipated, Excluding Tax Levy							11,530,636.47		
Budget Appropriations, before Reserve for Uncollected Taxes							31,946,147.20		
Total Non-Municipal Tax Levy							117,441,480.36		
Amount to be Raised by Taxes - Before RUT							137,856,991.09		
Reserve for Uncollected Taxes (RUT)							2,541,207.39		
Total Amount to be Raised by Taxes							140,398,198.48		
% of Tax Collections used to Calculate RUT							98.19%		
If % used exceeds the actual collection % then reference the statutory exception used									
Tax Collections - ACTUAL as of Prior Year									
Total Tax Revenue, Collections CY 2018							136,636,518.07		
Total Tax Levy, CY 2018							137,772,233.91		
% of Taxes Collected, CY 2018							99.18%		
Delinquent Taxes - December 31, 2018							1,086,139.10		

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	-4.50%	(\$167,900.00)	\$3,727,900.00	\$3,560,000.00	\$3,500,000.00		\$60,000.00					
08	Local Revenue	-10.45%	(\$280,977.64)	\$2,689,177.64	\$2,408,200.00	\$2,357,500.00		\$50,700.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00							
08	Uniform Construction Code Fees	-10.42%	(\$66,910.50)	\$641,910.50	\$575,000.00	\$575,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	109.51%	\$68,712.00	\$62,746.00	\$131,458.00	\$131,458.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-73.53%	(\$133,442.31)	\$181,467.78	\$48,025.47	\$48,025.47							
08	Other Special Items	32.09%	\$72,873.92	\$227,126.08	\$300,000.00	\$300,000.00							
15	Receipts from Delinquent Taxes	-33.15%	(\$371,962.31)	\$1,121,962.31	\$750,000.00	\$750,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.00%	(\$957,163.78)	\$23,918,428.16	\$22,961,264.38	\$22,961,264.38							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.02%	\$14,076.90	\$1,375,919.98	\$1,389,996.88		\$1,389,996.88						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.82%	(\$1,822,693.72)	\$37,815,291.45	\$35,992,597.73	\$34,491,900.85	\$1,389,996.88	\$110,700.00	\$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						
20	General Government			0.07%	\$1,400.00	\$1,890,406.00	\$1,891,806.00	\$1,861,806.00			WATER \$30,000.00					
21	Land-Use Administration			9.97%	\$12,900.00	\$129,400.00	\$142,300.00	\$142,300.00								
22	Uniform Construction Code			-4.59%	(\$39,500.00)	\$861,200.00	\$821,700.00	\$821,700.00								
23	Insurance			-11.04%	(\$521,711.00)	\$4,726,514.00	\$4,204,803.00	\$4,204,803.00								
25	Public Safety			2.43%	\$195,273.04	\$8,045,847.37	\$8,241,120.41	\$8,226,172.00	\$14,948.41							
26	Public Works			0.20%	\$10,596.26	\$5,248,530.80	\$5,259,127.06	\$4,849,050.00	\$13,077.06	\$397,000.00						
27	Health and Human Services			-6.71%	(\$29,076.00)	\$433,176.00	\$404,100.00	\$404,100.00								
28	Parks and Recreation			-1.81%	(\$9,670.00)	\$533,165.00	\$523,495.00	\$503,495.00	\$20,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-15.15%	(\$25,000.00)	\$165,000.00	\$140,000.00	\$140,000.00								
31	Utilities and Bulk Purchases			10.78%	\$120,500.00	\$1,118,000.00	\$1,238,500.00	\$1,238,500.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,715,000.00	\$1,715,000.00	\$1,715,000.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			10.93%	\$346,553.24	\$3,171,432.76	\$3,517,986.00	\$3,517,986.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			5.06%	\$29,098.00	\$574,543.23	\$603,641.23	\$603,641.23								
43	Court and Public Defender			3.47%	\$10,500.00	\$302,912.00	\$313,412.00	\$313,412.00								
44	Capital			-40.00%	(\$100,000.00)	\$250,000.00	\$150,000.00	\$75,000.00			\$75,000.00					
45	Debt			12.31%	\$446,129.85	\$3,623,001.65	\$4,069,131.50	\$3,280,156.50		\$783,275.00	\$5,700.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			8.42%	\$214,005.69	\$2,541,469.84	\$2,755,475.53	\$2,545,753.65		\$209,721.88						
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	1.87%	\$661,999.08	\$35,330,598.65	\$35,992,597.73	\$34,443,875.38	\$48,025.47	\$1,389,996.88	\$110,700.00	\$0.00	\$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	432	\$39,367,400.00	0.57%
2 Residential	14,199	\$6,366,093,100.00	91.60%
3A/3B Farm	252	\$39,806,200.00	0.57%
4A Commercial	389	\$480,715,700.00	6.92%
4B Industrial	9	\$23,999,000.00	0.35%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	15,281	\$6,949,981,400.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$6,949,981,400.00

Total # of property tax appeals filed in 2018	County Tax Board	111.00
	State Tax Court	12.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		21.00

Amount paid out by municipality for tax appeals in 2018	
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	13	\$113,286,000.00	33.93%
15B Other Schools	0		0.00%
15C Public Property	226	\$156,274,600.00	46.81%
15D Church and Charities	32	\$36,320,500.00	10.88%
15E Cemeteries & Graveyards	7	\$3,650,100.00	1.09%
15F Other Exempt	51	\$24,344,300.00	7.29%
Total	329	\$333,875,500.00	100.00%

Percentage of Exempt vs.  
Non-Exempt Properties 4.80%

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	0.00	5.00	39,231.00	\$36,546.00	\$0.00	\$650.00	\$0.00	\$2,035.00
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,795,704.68	\$1,397,830.31	\$5,000.00	\$166,768.69	\$134,530.68	\$91,575.00
Police Officers (Including Superior Officers)	58.00	0.00	10,582,635.09	\$7,065,279.04	\$404,500.00	\$1,844,963.00	\$765,710.55	\$502,182.50
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	61.00	12.00	4,867,291.08	\$3,212,176.51	\$91,026.00	\$389,229.98	\$932,231.09	\$242,627.50
All Other Non-Union Employees not listed above	11.00	56.00	1,816,573.87	\$1,350,955.98	\$0.00	\$164,026.33	\$215,011.56	\$86,580.00
Totals	142.00	73.00	19,101,435.72	\$13,062,787.84	\$500,526.00	\$2,565,638.00	\$2,047,483.88	\$925,000.00

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	25.00	\$11,007.36	\$275,184.00	25.00	\$10,686.84	\$267,171.00
Parent & Child	9.00	\$19,746.59	\$177,719.31	9.00	\$19,214.69	\$172,932.21
Employee & Spouse (or Partner)	24.00	\$22,032.87	\$528,788.88	23.00	\$21,411.11	\$492,455.53
Family	48.00	\$30,688.28	\$1,473,037.44	51.00	\$29,800.71	\$1,519,836.21
Employee Cost Sharing Contribution (enter as negative - )			(\$601,392.00)			(\$571,275.71)
Subtotal	106.00		\$1,853,337.63	108.00		\$1,881,119.24
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	24	\$5,368.18	\$128,836.32	26	\$9,254.01	\$240,604.26
Parent & Child	3	\$10,299.40	\$30,898.20	1	\$21,817.92	\$21,817.92
Employee & Spouse (or Partner)	40	\$13,528.15	\$541,126.00	31	\$21,371.83	\$662,526.73
Family	18	\$23,730.12	\$427,142.16	21	\$36,771.02	\$772,191.42
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
Subtotal	85.00		\$1,128,002.68	79.00		\$1,697,140.33
<b>GRAND TOTAL</b>	<b>191.00</b>		<b>\$2,981,340.31</b>	<b>187.00</b>		<b>\$3,578,259.57</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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

**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**

Gross Debt Deductions Net Debt			Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$31,198,080.64	\$31,198,080.64	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0	\$15,000.00	\$15,000.00	\$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	\$26,208,155.00	\$7,748,606.00	\$18,459,549.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$57,421,235.64	\$38,961,686.64	\$18,459,549.00			
Population (2010 census)	38,872					
Per Capita Gross Debt	\$1,477.19					
Per Capita Net Debt	\$474.88					
3 Yr. Average Property Valuation		\$6,824,174,773.00				
Net Debt as % of 3 Year Avg Property Valuation		0.27%				
Utility Fund - Principal	\$5,000.00	\$5,000.00	\$5,000.00			
Utility Fund - Interest	\$700.00	\$500.00	\$250.00			
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest	\$231,202.50					
Bonds - Principal	\$2,654,000.00	\$2,760,000.00	\$2,240,000.00	\$10,150,000.00		
Bonds - Interest	\$821,174.00	\$722,925.00	\$594,050.00	\$1,849,349.89		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$3,712,076.50	\$3,488,425.00	\$2,839,300.00	\$11,999,349.89		
Total Principal	\$2,659,000.00	\$2,765,000.00	\$2,245,000.00	\$10,150,000.00		
Total Interest	\$1,053,076.50	\$723,425.00	\$594,300.00	\$1,849,349.89		
% of Total Current Year Budget	10.31%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases	\$357,055.00	\$361,193.00	\$230,653.00	\$602,130.00		
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Aa1					
Year of Last Rating	2016					
Mark "X" if Municipality has no bond rating						

**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]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
