



## State of New Jersey Local Government Services

Year: **2016** Municipal User Friendly Budget

MUNICIPALITY:	1326 Manalapan Township - County of Monmouth	Introduced
Municode:	1326	Filename: 1326_fbi_2016.xlsm
Website: 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
Mary Ann		Musich		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		
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jordan		Maskowitz	12/31/2016	jmaskowitz@mtnj.org
Mary Ann		Musich	12/31/2016	mmusich@mtnj.org
Susan		Cohen	12/31/2017	scohen@mtnj.org
John "Jack"		McNaboe	12/31/2017	jmcnaboe@mtnj.org
David		Kane	12/31/2018	dkane@mtnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.341	\$20,909,145.31	16.47%	\$1,391.77	Municipal Purpose Tax	ESTIMATED	\$21,294,001.73
Municipal Library			0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.020	\$1,233,597.48	0.97%	\$81.63	Municipal Open Space	ESTIMATED	\$1,262,747.66
Fire Districts (avg. rate/total levies)	0.045	\$2,671,585.00	2.10%	\$183.66	Fire Districts (total levies)	ESTIMATED	\$2,671,585.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	0.932	\$57,197,821.00	45.05%	\$3,803.89	Local School District	ESTIMATED	\$58,350,000.00
Regional School District	0.420	\$25,775,217.00	20.30%	\$1,714.20	Regional School District	ESTIMATED	\$27,000,000.00
County Purposes	0.279	\$17,101,147.43	13.47%	\$1,138.72	County Purposes	ESTIMATED	\$17,112,683.45
County Library	0.018	\$1,127,096.95	0.89%	\$73.47	County Library	ESTIMATED	\$1,146,538.13
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.00
County Open Space	0.015	\$942,568.78	0.74%	\$61.22	County Open Space	ESTIMATED	\$948,233.58
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		\$0.00
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.070</b>	<b>\$126,958,178.95</b>	<b>100.00%</b>	<b>\$8,448.55</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$129,785,789.55</b>
Total Taxable Valuation as of October 1, 2015 <u>\$6,313,738,300.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$408,142.55</u>					Revenue Anticipated, Excluding Tax Levy <u>11,487,757.82</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>30,406,679.60</u> Total Non-Municipal Tax Levy <u>\$108,491,787.82</u> Amount to be Raised by Taxes - Before RUT <u>\$127,410,709.60</u> Reserve for Uncollected Taxes (RUT) <u>\$2,375,079.95</u> Total Amount to be Raised by Taxes <u>\$129,785,789.55</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>98.17%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2015		126,509,640.79
	0.341	0.337	-1.09%		Total Tax Levy, CY 2015		127,567,301.94
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2015		99.17%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$20,909,145.31	\$21,294,001.73	1.84%	\$384,856.42			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Delinquent Taxes - December 31, 2015 <u>\$1,036,436.58</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,391.77	\$1,376.66	-1.09%	(\$15.10)			

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	3.34%	\$124,259.00	\$3,719,192.00	\$3,843,451.00	\$3,825,000.00		WATER					
08	Local Revenue	-18.12%	(\$509,669.55)	\$2,812,169.55	\$2,302,500.00	\$2,302,500.00		\$18,451.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00		\$0.00					
08	Uniform Construction Code Fees	-17.95%	(\$120,355.00)	\$670,355.00	\$550,000.00	\$550,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$100,353.00	\$100,353.00	\$100,353.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-68.64%	(\$144,992.90)	\$211,244.72	\$66,251.82	\$66,251.82							
08	Other Special Items	-27.58%	(\$38,087.83)	\$138,087.83	\$100,000.00	\$100,000.00							
15	Receipts from Delinquent Taxes	-48.30%	(\$630,676.88)	\$1,305,676.88	\$675,000.00	\$675,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.91%	(\$1,579,915.17)	\$22,873,916.90	\$21,294,001.73	\$21,294,001.73							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	1.94%	\$24,067.95	\$1,238,679.71	\$1,262,747.66		\$1,262,747.66						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	-7.78%	(\$2,875,370.38)	\$36,938,328.59	\$34,062,958.21	\$32,781,759.55	\$1,262,747.66	\$18,451.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	15.50	9.00	-1.70%	(\$30,700.00)	\$1,802,165.00	\$1,771,465.00	\$1,759,465.00			WATER					
21	Land-Use Administration	0.00	2.00	-34.44%	(\$59,550.00)	\$172,900.00	\$113,350.00	\$113,350.00			\$12,000.00					
22	Uniform Construction Code	13.00	4.00	0.32%	\$2,830.00	\$884,120.00	\$886,950.00	\$886,950.00								
23	Insurance	0.00	0.00	0.71%	\$32,737.00	\$4,611,124.00	\$4,643,861.00	\$4,643,861.00								
25	Public Safety	62.00	5.00	2.15%	\$154,950.71	\$7,209,204.98	\$7,364,155.69	\$7,358,856.62	\$5,299.07							
26	Public Works	34.00	1.00	0.75%	\$49,776.01	\$6,651,926.74	\$6,701,702.75	\$6,510,750.00	\$40,952.75	\$150,000.00						
27	Health and Human Services	5.00	9.00	-8.88%	(\$37,000.00)	\$416,447.00	\$379,447.00	\$379,447.00								
28	Parks and Recreation	4.50	12.00	-4.11%	(\$21,235.00)	\$516,640.00	\$495,405.00	\$475,405.00	\$20,000.00							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	-47.62%	(\$150,000.00)	\$315,000.00	\$165,000.00	\$165,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	5.82%	\$70,000.00	\$1,203,000.00	\$1,273,000.00	\$1,273,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$65,000.00	\$63,000.00	\$65,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures	0.00	0.00	7.63%	\$213,759.48	\$2,801,146.52	\$3,014,906.00	\$3,014,906.00								
37	Judgements	0.00	0.00	#DIV/0!	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00								
42	Shared Services	0.00	0.00	0.42%	\$2,336.00	\$557,428.23	\$559,764.23	\$559,764.23								
43	Court and Public Defender	5.00	3.00	1.05%	\$3,000.00	\$284,412.00	\$287,412.00	\$287,412.00								
44	Capital	0.00	0.00	20.69%	\$30,000.00	\$145,000.00	\$175,000.00	\$175,000.00								
45	Debt	0.00	0.00	5.72%	\$196,194.25	\$3,429,546.00	\$3,625,740.25	\$2,664,260.93		\$955,028.32	\$6,451.00					
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	-4.01%	(\$105,825.75)	\$2,638,625.04	\$2,532,799.29	\$2,375,079.95		\$157,719.34						
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		139.00	45.00	1.06%	\$358,272.70	\$33,704,685.51	\$34,062,958.21	\$32,715,507.73	\$66,251.82	\$1,262,747.66	\$18,451.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	435	\$35,173,700.00	0.56%	15A Public Schools	13	\$109,648,000.00	35.43%
2 Residential	14,200	\$5,798,395,500.00	91.84%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	271	\$35,999,900.00	0.57%	15C Public Property	210	\$123,580,800.00	39.94%
4A Commercial	361	\$423,715,200.00	6.71%	15D Church and Charities	21	\$23,213,700.00	7.50%
4B Industrial	9	\$20,454,000.00	0.32%	15E Cemeteries & Graveyards	7	\$3,689,000.00	1.19%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	68	\$49,311,700.00	15.94%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
<b>Total</b>	<b>15,276</b>	<b>\$6,313,738,300.00</b>	<b>100.00%</b>	<b>Total</b>	<b>319</b>	<b>\$309,443,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties <span style="float: right;">4.90%</span>			
Equalized Valuation, Taxable Properties		\$6,313,738,300.00					
Total # of property tax appeals filed in 2015		County Tax Board	383.00				
		State Tax Court	4.00				
Number of 2015 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			12.00				
Amount paid out by municipality for tax appeals in 2015			\$166,057.68				
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 2015 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							
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			

**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	40,582.00	\$37,277.00	\$0.00	\$650.00	\$0.00	\$2,655.00
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,622,407.84	\$1,263,463.54	\$0.00	\$136,928.85	\$132,718.95	\$89,296.50
Police Officers (Including Superior Officers)	56.00	0.00	9,263,029.66	\$6,433,843.01	\$363,750.00	\$1,282,139.00	\$700,618.65	\$482,679.00
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	56.00	15.00	4,625,035.20	\$3,019,724.26	\$84,000.00	\$330,912.41	\$955,431.03	\$234,967.50
All Other Non-Union Employees not listed above	12.00	25.00	1,541,938.75	\$1,124,756.48	\$0.00	\$123,116.74	\$218,663.53	\$75,402.00
<b>Totals</b>	<b>136.00</b>	<b>45.00</b>	<b>17,092,993.45</b>	<b>\$11,879,064.29</b>	<b>\$447,750.00</b>	<b>\$1,873,747.00</b>	<b>\$2,007,432.16</b>	<b>\$885,000.00</b>

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	23.00	\$10,697.52	\$246,042.96	25.00	\$10,320.87	\$258,021.75
Parent & Child	8.00	\$19,244.66	\$153,957.28	8.00	\$17,498.69	\$139,989.52
Employee & Spouse (or Partner)	21.00	\$21,476.87	\$451,014.27	22.00	\$20,639.60	\$454,071.20
Family	50.00	\$29,878.21	\$1,493,910.50	51.00	\$27,898.47	\$1,422,821.97
Employee Cost Sharing Contribution (enter as negative - )			(\$521,623.25)			(\$500,049.01)
Subtotal	102.00		\$1,823,301.76	106.00		\$1,774,855.43
<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 - )						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	20	\$9,376.37	\$187,527.40	17	\$8,914.74	\$151,550.58
Parent & Child	3	\$20,901.40	\$62,704.20	3	\$19,821.24	\$59,463.72
Employee & Spouse (or Partner)	31	\$19,808.74	\$614,070.94	31	\$20,464.36	\$634,395.16
Family	20	\$35,946.38	\$718,927.60	18	\$33,859.85	\$609,477.30
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	74.00		\$1,583,230.14	69.00		\$1,454,886.76
<b>GRAND TOTAL</b>	176.00		\$3,406,531.90	175.00		\$3,229,742.19

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**

BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT								
Gross Debt		Deductions	Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$5,291.00	\$5,559.00	\$5,000.00	\$15,000.00
Regional School Debt	\$43,188,624.22	\$43,188,624.22	\$0.00	Utility Fund - Interest	\$1,160.00	\$1,177.96	\$900.00	\$1,450.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$35,859.00	\$35,859.00	\$0.00	Bond Anticipation Notes - Interest	\$22,631.66			
0			\$0.00	Bonds - Principal	\$2,197,709.00	\$2,265,441.00	\$2,332,000.00	\$12,611,000.00
0			\$0.00	Bonds - Interest	\$837,806.59	\$810,324.54	\$710,977.50	\$2,538,785.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$3,064,598.25	\$3,082,502.50	\$3,048,877.50	\$15,166,235.00
Debt Authorized			\$0.00	Total Principal	\$2,203,000.00	\$2,271,000.00	\$2,337,000.00	\$12,626,000.00
Notes Outstanding	\$4,551,620.00	\$4,551,620.00	\$0.00	Total Interest	\$861,598.25	\$811,502.50	\$711,877.50	\$2,540,235.00
Bonds Outstanding	\$19,516,142.00	\$2,610,000.00	\$16,906,142.00	% of Total Current Year Budget	9.00%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$67,292,245.22	\$50,386,103.22	\$16,906,142.00	Description	Debt Not Listed Above			
Population (2010 census)	38,872			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,731.12			Total Guarantees - Other				
Per Capita Net Debt	\$434.92			Total Capital/Equipment Leases	\$561,142.00	\$487,835.00	\$406,470.00	\$1,116,581.00
3 Yr. Average Property Valuation		\$6,243,300,507.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.27%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2			
				Year of Last Rating	2010			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

**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]