



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1326 Manalapan Township - County of Monmouth Adopted

Municode: 1326 **Filename:** 1326_fba_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
------	----	---------	--	-------------------

Chief Financial Officer

Patricia		Addario		paddario@mtnj.org
----------	--	---------	--	-------------------

Municipal Clerk

Regina		Preteroti		rpreteroti@mtnj.org
--------	--	-----------	--	---------------------

Registered Municipal Accountant

Robert		Oliwa		
--------	--	-------	--	--

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

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
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
Total (Calendar Year 2015 Budget)	2.070	\$126,958,178.95	100.00%	\$8,448.55	Total ESTIMATED amount to be raised by taxes		\$129,785,789.55
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)					Revenue Anticipated, Excluding Tax Levy <u>11,487,757.82</u>		
Current Year Average Residential Assessment <u>\$408,142.55</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>30,406,679.60</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$108,491,787.82</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$127,410,709.60</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,375,079.95</u>		
0.341	0.337	-1.09%			Total Amount to be Raised by Taxes <u>\$129,785,789.55</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.17%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$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>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>126,509,640.79</u>		
\$1,391.77	\$1,376.66	-1.09%	(\$15.10)		Total Tax Levy, CY 2015 <u>127,567,301.94</u>		
					% of Taxes Collected, CY 2015 <u>99.17%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$1,036,436.58</u>		

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
								WATER					
08	Surplus	3.34%	\$124,259.00	\$3,719,192.00	\$3,843,451.00	\$3,825,000.00		\$18,451.00					
08	Local Revenue	-18.12%	(\$509,669.55)	\$2,812,169.55	\$2,302,500.00	\$2,302,500.00		\$0.00					
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	-17.95%	(\$120,355.00)	\$670,355.00	\$550,000.00	\$550,000.00							
	Special Revenue Items w/ Prior Written Consent												
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							
	Amount to be raised by taxation												
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								
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							
	Total	-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

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							
21	Land-Use Administration	0.00	2.00	-34.44%	(\$59,550.00)	\$172,900.00	\$113,350.00	\$113,350.00							
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	\$65,000.00	\$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 1 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

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Heritage Village Block 66.34 Lot 73	Aff. Housing	\$123,315.13	\$9,034,100.00	\$187,005.87															
Wood Avenue Block 47 Lot 17	Aff. Housing	\$44,500.00	\$2,142,000.00	\$44,318.70															
Total Long Term Exemptions - Column Total		167,815.13	11,176,100.00	231,324.57	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL	\$167,815.13	\$11,176,100.00	\$231,324.57	

**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
Totals	136.00	45.00	17,092,993.45	\$11,879,064.29	\$447,750.00	\$1,873,747.00	\$2,007,432.16	\$885,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	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	Total	\$3,064,598.25	\$3,082,502.50	\$3,048,877.50	\$15,166,235.00
<u>Municipal Purposes</u>								
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	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	2010			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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