



State of New Jersey Local Government Services

Year: 2026 **Municipal User Friendly Budget**

MUNICIPALITY: 1326 Manalapan Township - County of Monmouth Adopted

Municode: 1326 **Filename:** 1326_fba_2026.xlsm

Website: MTTN.ORG

Phone Number: 732-446-3200

Mailing Address: 120 ROUTE 522

Municipality: MANALAPAN **State:** NJ **Zip:** 07726

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JACK		MC NABOE	12/31/2026	mayor@mtnj.org

Chief Administrative Officer

TARA	L	LOVRICH		tlovrich@mtnj.org
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
PATRICIA		ADDARIO	N-454	paddario@mtnj.org

Municipal Clerk

SHARI		ROSE	1982	
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Registered Municipal Accountant

ROBERT		OLIWA	414	
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
ROBERT		GREGOWICZ	12/31/2027	RGREGOWICZ@MTNJ.ORG
SUSAN		COHEN	12/31/2026	SCHOHEN@MTNJ.ORG
MARY ANN		MUSICH	12/31/2028	MMUSICH@MTNJ.ORG
ERIC		NELSON	12/31/2028	ENELSON@MTNJ.ORG

Government Type: Township Committee

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 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	0.266	\$28,561,442.00	15.80%	\$1,834.73	Municipal Purpose Tax	ESTIMATED	\$29,878,646.02
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$2,149,872.86	1.19%	\$137.95	Municipal Open Space	ESTIMATED	\$2,263,204.40
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)		\$3,915,265.00	2.17%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$4,142,911.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.769	\$82,665,909.00	45.74%	\$5,304.16	Local School District	ESTIMATED	\$88,865,852.18
Regional School District	0.372	\$40,020,252.00	22.14%	\$2,565.86	Regional School District	ESTIMATED	\$44,822,682.24
County Purposes	0.180	\$19,288,197.26	10.67%	\$1,241.54	County Purposes	ESTIMATED	\$20,059,725.15
County Library	0.011	\$1,228,871.63	0.68%	\$75.87	County Library	ESTIMATED	\$1,278,026.50
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$2,911,952.39	1.61%	\$186.23	County Open Space	ESTIMATED	\$4,434,171.76
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	1.645	\$180,741,762.14	100.00%	\$11,346.34	Total ESTIMATED amount to be raised by taxes		\$195,745,219.25
Total Taxable Valuation as of October 1, 2025 \$11,316,021,989.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 17,062,890.18		
Current Year (2026) Average Residential Assessment \$706,421.00					Budget Appropriations, before Reserve for Uncollected Taxes 44,063,047.05		
Prior Year (2025) Average Residential Assessment \$689,747.19					Total Non-Municipal Tax Levy \$165,866,573.23		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$192,866,730.10		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) \$2,877,490.15		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes \$195,744,220.25		
0.266	0.264	-0.86%			% of Tax Collections used to Calculate RUT 98.52%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used 		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$28,561,442.00	\$29,878,646.02	4.61%	\$1,317,204.02		Total Tax Revenue, Collections CY 2025 181,903,966.47		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2025 183,390,090.78		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 99.19%		
\$1,834.73	\$1,862.83	1.53%	\$28.10		Delinquent Taxes - December 31, 2025 \$1,210,540.16		

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.41%	\$165,000.00	\$6,835,000.00	\$7,000,000.00	\$7,000,000.00							
08	Local Revenue	-43.76%	(\$1,884,963.60)	\$4,307,463.60	\$2,422,500.00	\$2,422,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,918,012.18	\$3,918,012.18	\$3,918,012.18							
08	Uniform Construction Code Fees	-36.24%	(\$1,278,725.00)	\$3,528,725.00	\$2,250,000.00	\$2,250,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	1.81%	\$5,250.00	\$290,078.00	\$295,328.00	\$295,328.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.13%	(\$246,941.87)	\$273,991.87	\$27,050.00	\$27,050.00							
08	Other Special Items	98.63%	\$198,615.89	\$201,384.11	\$400,000.00	\$400,000.00							
15	Receipts from Delinquent Taxes	-28.82%	(\$303,719.23)	\$1,053,719.23	\$750,000.00	\$750,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.63%	(\$2,122,018.57)	\$32,000,664.59	\$29,878,646.02	\$29,878,646.02							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.88%	\$84,657.67	\$2,180,956.85	\$2,265,614.52		\$2,265,614.52						
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	-9.86%	(\$5,382,844.71)	\$54,589,995.43	\$49,207,150.72	\$46,941,536.20	\$2,265,614.52	\$0.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	20.00	7.00	4.09%	\$98,085.00	\$2,396,575.00	\$2,494,660.00	\$2,494,660.00							
21	Land-Use Administration	3.00		5.92%	\$15,500.00	\$261,625.00	\$277,125.00	\$277,125.00							
22	Uniform Construction Code	13.00	8.00	7.22%	\$98,000.00	\$1,356,850.00	\$1,454,850.00	\$1,454,850.00							
23	Insurance			7.10%	\$516,413.00	\$7,272,587.00	\$7,789,000.00	\$7,789,000.00							
25	Public Safety	81.00	7.00	2.35%	\$227,764.13	\$9,691,847.87	\$9,919,612.00	\$9,913,562.00	\$6,050.00						
26	Public Works	39.00	6.00	8.81%	\$650,040.66	\$7,379,573.86	\$8,029,614.52	\$6,449,500.00		\$1,580,114.52					
27	Health and Human Services	1.00	3.00	28.78%	\$67,787.00	\$235,575.00	\$303,362.00	\$282,362.00	\$21,000.00						
28	Parks and Recreation	5.00	20.00	5.37%	\$25,000.00	\$465,900.00	\$490,900.00	\$490,900.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			-78.76%	(\$267,000.00)	\$339,000.00	\$72,000.00	\$72,000.00							
31	Utilities and Bulk Purchases			-13.31%	(\$247,250.00)	\$1,857,750.00	\$1,610,500.00	\$1,610,500.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$2,055,000.00	\$2,055,000.00	\$2,055,000.00							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			11.40%	\$517,536.43	\$4,540,023.00	\$5,057,559.43	\$5,057,559.43							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			3.21%	\$37,981.26	\$1,182,608.00	\$1,220,589.26	\$1,220,589.26							
43	Court and Public Defender	4.00	3.00	1.99%	\$7,250.00	\$364,577.00	\$371,827.00	\$371,827.00							
44	Capital			-37.22%	(\$679,901.00)	\$1,826,516.00	\$1,146,615.00	\$461,615.00		\$685,000.00					
45	Debt			-10.56%	(\$476,349.14)	\$4,511,295.50	\$4,034,946.36	\$4,034,946.36							
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			8.69%	\$229,996.51	\$2,647,493.64	\$2,877,490.15	\$2,877,490.15							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	166.00	54.00	1.70%	\$820,853.85	\$48,385,796.87	\$49,206,650.72	\$46,914,486.20	\$27,050.00	\$2,265,114.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,007	\$161,677,700.00	1.43%	15A Public Schools	13	\$215,018,500.00	42.15%
2 Residential	14,764	\$10,427,231,800.00	92.15%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	260	\$67,902,000.00	0.60%	15C Public Property	227	\$161,081,100.00	31.58%
4A Commercial	379	\$592,275,589.00	5.23%	15D Church and Charities	36	\$53,802,800.00	10.55%
4B Industrial	11	\$41,224,000.00	0.36%	15E Cemeteries & Graveyards	7	\$3,759,500.00	0.74%
4C Apartments	1	\$25,710,900.00	0.23%	15F Other Exempt	127	\$76,457,200.00	14.99%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property			0.00%				
Total	16,422	\$11,316,021,989.00	100.00%	Total	410	\$510,119,100.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$11,316,021,989.00			
Total # of property tax appeals filed in 2025				County Tax Board			
				59.00			
				State Tax Court			
				6.00			
Number of 2025 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				12.00			
Amount paid out by municipality for tax appeals in 2025							

Percentage of Exempt vs.
Non-Exempt Properties 4.51%

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 2025 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**

<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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
Heritage Village	Affordable Housing	11/18/2008	11/18/2038	\$137,739.00	\$9,196,700.00	\$154,504.56														
Block 66.34 Lot 73																				
Wood Avenue	Affordable Housing	8/21/2012	8/21/2042	\$45,220.00	\$2,810,600.00	\$47,218.08														
Block 47 Lot 17																				
Total Long Term Exemptions - Column Total				182,959.00	12,007,300.00	201,722.64	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 - PAGE TOTAL					\$182,959.00	\$12,007,300.00	\$201,722.64	

**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		5.00	62,742.94	\$57,666.00		\$924.99		\$4,151.95
Supervisory Staff (Department Heads & Managers)	16.00		2,608,876.30	\$2,088,070.00		\$162,409.49	\$204,716.56	\$153,680.25
Police Officers (Including Superior Officers)	72.00		13,267,050.23	\$7,897,377.00	\$778,875.00	\$2,926,453.94	\$1,060,194.95	\$604,149.34
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	70.00	8.00	7,302,105.84	\$4,478,509.00	\$287,600.00	\$704,322.76	\$1,529,068.15	\$302,605.93
All Other Non-Union Employees not listed above	8.00	41.00	2,389,266.95	\$1,966,188.71	\$45,500.00	\$90,448.25	\$186,716.56	\$100,413.43
Totals	166.00	54.00	25,630,042.26	\$16,487,810.71	\$1,111,975.00	\$3,884,559.43	\$2,980,696.22	\$1,165,000.90

Is the Local Government required to comply with N.J.S.A. 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	53.00	\$19,876.32	\$1,053,444.96	47.00	\$17,944.20	\$843,377.40
Parent & Child	2.00	\$35,578.80	\$71,157.60	4.00	\$30,768.36	\$123,073.44
Employee & Spouse (or Partner)	20.00	\$39,752.76	\$795,055.20	17.00	\$35,880.40	\$609,966.80
Family	40.00	\$55,455.12	\$2,218,204.80	44.00	\$50,064.36	\$2,202,831.84
Employee Cost Sharing Contribution (enter as negative -)			(\$1,069,452.85)			(\$897,271.22)
Subtotal	115.00		\$3,068,409.71	112.00		\$2,881,978.26
<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	105	\$9,093.40	\$954,807.00	31	\$16,509.12	\$511,782.72
Parent & Child	4	\$34,596.00	\$138,384.00	5	\$18,252.12	\$91,260.60
Employee & Spouse (or Partner)	12	\$51,567.52	\$618,810.24	46	\$25,311.16	\$1,164,313.36
Family	27	\$58,001.88	\$1,566,050.76	25	\$45,051.96	\$1,126,299.00
Employee Cost Sharing Contribution (enter as negative -)			(\$28,505.76)			(\$19,241.06)
Subtotal	148.00		\$3,249,546.24	107.00		\$2,874,414.62
GRAND TOTAL	263.00		\$6,317,955.95	219.00		\$5,756,392.88

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NON UNION													
Allowed to carry over 5 vacation days. OR ADMIN APPROVAL Only receive payment for sick if 25 years retiring from pension, days 2 for 1 and capped at \$15K													
CFO			5.00	\$3,009.65									
Tax Assessor			5.00	\$2,152.50									
Assistant Director of DPW			5.00	\$2,017.40									
Engineer, Zoning Officer and Administrative Officer to P/ZB			5.00	\$2,565.50									
Tax Collector			2.00	\$768.60									
Animal Control Officer			2.50	\$379.75									
Assistant Administrator			5.00	\$1,955.45									
Construction Code Official	464.00	\$15,000.00	5.00	\$2,999.98									
Superintendent of Public Works Operations			5.00	\$1,756.65									
Administrator			11.50	\$8,186.05									
Deputy Assessor			1.50	\$259.56									
Supervisor of Programs			5.50	\$212.60									
Superintendent of Recreation			7.00	\$2,283.89									
Assistant to Chief of Police			5.00	\$944.30									
Senior Center Director			9.00	\$2,936.43									
Municipal Clerk			6.50	\$2,725.00									
Qualified Purchasing Agent			5.00	\$1,753.50									
Deputy Clerk			2.50	\$631.93									
Director of Public Works	388.00	\$15,000.00	5.00	\$3,200.40									
Animal Control Officer			3.00	\$475.02									
Assistant to Administrator and Governing Body			5.00	\$110.20									
Court Administrator	242.50	\$15,000.00	13.00	\$6,567.47									
Animal Control Officer			5.00	\$1,435.00									
Senior Recreation Supervisor			4.00	\$875.84									
TOTALS (THIS PAGE ONLY)	1,094.50	\$45,000.00	128.00	\$50,202.67	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION - Notes

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