



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	J.	Brown	12/31/2019	mayor@neptunecitynj.com

Chief Administrative Officer

Bryan	A.	Russell		brussell@neptunecitynj.com
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Chief Financial Officer

William	E.	Antonides, Jr.		bantonidesjr@gmail.com
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Municipal Clerk

Bryan	A.	Russell		brussell@neptunecitynj.com
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Registered Municipal Accountant

Charles	J.	Fallon		chuckfallon@falloncpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Calhoun	12/31/2021	dcalhoun@neptunecitynj.com
Glen		Kocsis	12/31/2020	gkocsis@neptunecitynj.com
Michelle		Lewis	12/31/2019	mlewis@neptunecitynj.com
Pamela		Renee	12/31/2020	prenee@neptunecitynj.com
Andrew		Wardell	12/31/2021	awardell@neptunecitynj.com
Joseph		Zajack	12/31/2019	jzajack@neptunecitynj.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.950	\$5,449,573.96	38.46%	\$0.00	Municipal Purpose Tax	ACTUAL	\$5,449,572.40
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.217	\$6,981,487.00	49.27%	\$0.00	Local School District	ESTIMATED	\$7,244,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.253	\$1,448,031.48	10.22%	\$0.00	County Purposes	ESTIMATED	\$1,521,000.00
County Library	0.018	\$102,632.16	0.72%	\$0.00	County Library	ESTIMATED	\$103,000.00
County Board of Health	0.005	\$28,731.77	0.20%	\$0.00	County Board of Health	ESTIMATED	\$29,000.00
County Open Space	0.028	\$160,571.56	1.13%	\$0.00	County Open Space	ESTIMATED	\$162,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.471	\$14,171,027.93	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$14,508,572.40
Total Taxable Valuation as of October 1, 2018 <u>\$607,598,200.00</u>					Revenue Anticipated, Excluding Tax Levy <u>2,503,705.22</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,213,340.43</u>		
Current Year Average Residential Assessment <u>\$278,972.74</u>					Total Non-Municipal Tax Levy <u>\$9,059,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$13,768,635.21</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$739,937.19</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$14,508,572.40</u>		
0.950	0.897	-5.58%			% of Tax Collections used to Calculate RUT <u>94.90%</u>		
<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>		
\$5,449,573.96	\$5,449,572.40	0.00%	(\$1.56)		Total Tax Revenue, Collections CY 2018 <u>13,961,769.02</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl)</u>					Total Tax Levy, CY 2018 <u>14,366,392.06</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2018 <u>97.18%</u>		
\$0.00	\$2,502.39	#DIV/0!	\$2,502.39		Delinquent Taxes - December 31, 2018 <u>\$414,576.05</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	32.99%	\$377,376.00	\$1,143,796.00	\$1,521,172.00	\$1,017,422.00		\$503,750.00					
08	Local Revenue	-7.25%	(\$129,206.76)	\$1,782,870.76	\$1,653,664.00	\$463,664.00		\$1,190,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$477,866.00	\$477,866.00	\$477,866.00							
08	Uniform Construction Code Fees	-1.66%	(\$793.00)	\$47,793.00	\$47,000.00	\$47,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-11.99%	(\$13,594.03)	\$113,347.25	\$99,753.22	\$99,753.22							
08	Other Special Items	-9.22%	(\$6,903.17)	\$74,903.17	\$68,000.00	\$68,000.00							
15	Receipts from Delinquent Taxes	5.51%	\$17,237.76	\$312,762.24	\$330,000.00	\$330,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.37%	(\$497,733.73)	\$5,947,306.13	\$5,449,572.40	\$5,449,572.40							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-2.56%	(\$253,616.93)	\$9,900,644.55	\$9,647,027.62	\$7,953,277.62	\$0.00	\$1,693,750.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	4.00	14.00	1.85%	\$6,969.00	\$376,734.00	\$383,703.00	\$378,703.00	\$5,000.00							
21		1.00	195.74%	\$46,000.00	\$23,500.00	\$69,500.00	\$69,500.00								
22		4.00	2.47%	\$2,120.00	\$85,705.00	\$87,825.00	\$87,825.00								
23			2.37%	\$25,400.00	\$1,073,125.00	\$1,098,525.00	\$1,098,525.00								
25	20.00	13.00	-1.80%	(\$43,164.54)	\$2,393,579.93	\$2,350,415.39	\$2,215,270.00	\$135,145.39							
26	8.00	6.00	20.47%	\$335,980.51	\$1,641,467.32	\$1,977,447.83	\$1,062,650.00	\$24,607.83		\$890,190.00					
27			0.00%	\$0.00	\$10,500.00	\$10,500.00	\$10,500.00								
28	1.00	3.00	-0.37%	(\$585.00)	\$156,810.00	\$156,225.00	\$156,225.00								
29		4.00	-2.79%	(\$1,600.00)	\$57,450.00	\$55,850.00	\$55,850.00								
30			-76.92%	(\$15,000.00)	\$19,500.00	\$4,500.00	\$4,500.00								
31			-1.28%	(\$9,228.00)	\$723,428.00	\$714,200.00	\$146,800.00			\$567,400.00					
32			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
35			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36			4.92%	\$37,006.00	\$751,769.00	\$788,775.00	\$756,465.00			\$32,310.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			-1.73%	(\$3,610.00)	\$208,560.00	\$204,950.00	\$204,950.00								
43	2.00	3.00	-0.34%	(\$600.00)	\$176,610.00	\$176,010.00	\$176,010.00								
44			#DIV/0!	\$295,000.00	\$295,000.00	\$295,000.00	\$195,000.00			\$100,000.00					
45			15.38%	\$48,000.00	\$312,000.00	\$360,000.00	\$360,000.00								
46			-80.26%	(\$449,960.48)	\$560,624.69	\$110,664.21	\$6,814.21			\$103,850.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			1.42%	\$10,352.92	\$729,584.27	\$739,937.19	\$739,937.19								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	35.00	48.00	3.02%	\$283,080.41	\$9,363,947.21	\$9,647,027.62	\$7,788,524.40	\$164,753.22	\$0.00	\$1,693,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

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			0.00%
2 Residential			0.00%
3A/3B Farm			0.00%
4A Commercial			0.00%
4B Industrial			0.00%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	0	\$0.00	0.00%

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools			0.00%
15B Other Schools			0.00%
15C Public Property			0.00%
15D Church and Charities			0.00%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt			0.00%
Total	0	\$0.00	0.00%

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	\$0.00

Total # of property tax appeals filed in 2018	County Tax Board	
	State Tax Court	

Number of 2018 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	

Amount paid out by municipality for tax appeals in 2018	
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Percentage of Exempt vs.
Non-Exempt Properties #DIV/0!

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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total																			

**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		7.00	42,331.38	\$39,323.16				\$3,008.22
Supervisory Staff (Department Heads & Managers)	2.00		264,597.44	\$218,639.52		\$29,232.00		\$16,725.92
Police Officers (Including Superior Officers)	19.00		2,175,939.67	\$1,700,629.50	\$8,000.00	\$467,310.17		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		407,222.09	\$332,744.41	\$4,000.00	\$45,022.73		\$25,454.95
All Other Non-Union Employees not listed above	8.00	29.00	860,187.34	\$707,475.90	\$4,000.00	\$94,589.53		\$54,121.91
Totals	35.00	36.00	3,750,277.92	\$2,998,812.49	\$16,000.00	\$636,154.43	\$0.00	\$99,311.00

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	8.00	\$10,565.04	\$84,520.32	7.00	\$9,959.23	\$69,714.61
Parent & Child			\$0.00	1.00	\$20,089.08	\$20,089.08
Employee & Spouse (or Partner)	4.00	\$31,920.84	\$127,683.36	3.00	\$30,336.72	\$91,010.16
Family	14.00	\$23,118.96	\$323,665.44	17.00	\$31,249.40	\$531,239.80
Employee Cost Sharing Contribution (enter as negative -)			(\$135,000.00)			(\$151,830.00)
Subtotal	26.00		\$400,869.12	28.00		\$560,223.65
<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	3	\$5,789.40	\$17,368.20	3	\$8,900.24	\$26,700.72
Parent & Child	1	\$13,699.68	\$13,699.68	1	\$21,817.92	\$21,817.92
Employee & Spouse (or Partner)	3	\$21,700.08	\$65,100.24	3	\$34,475.36	\$103,426.08
Family	7	\$22,804.08	\$159,628.56	4	\$39,076.68	\$156,306.72
Employee Cost Sharing Contribution (enter as negative -)			(\$9,800.00)			(\$9,890.64)
Subtotal	14.00		\$245,996.68	11.00		\$298,360.80
GRAND TOTAL	40.00		\$646,865.80	39.00		\$858,584.45

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**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department	763.75	\$158,813.61	X		
Public Works	580.50	\$61,201.36	X		
Police Administration	1533.25	\$66,607.94		X	X
Other Employees	286.91	\$249,529.55		X	
Totals	3164.41	\$536,152.46			
Total Funds Reserved as of end of 2018		\$90,110.72			
Total Funds Appropriated in 2019		\$300,000.00			

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,650,000.00	\$4,650,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$103,850.00	\$103,850.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$654,087.74		\$654,087.74			
Notes Outstanding	\$800,034.49		\$800,034.49			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$6,207,972.23	\$4,753,850.00	\$1,454,122.23			
Population (2010 census)	<u>5,218</u>					
Per Capita Gross Debt	<u>\$1,189.72</u>					
Per Capita Net Debt	<u>\$278.67</u>					
3 Yr. Average Property Valuation		<u>\$573,744,601.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.25%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$360,000.00			
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$360,000.00	\$0.00	\$0.00	\$0.00
Total Principal			\$360,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			3.73%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Borough of Bay Head	Financial Administration		9/15/2015	none	\$34,350.00
Receiving	County of Monmouth	Police Dispatching		1/1/2015	12/31/2019	\$141,000.00
Receiving	Township of Neptune	Reverse 911				\$5,600.00
Receiving	Township of Neptune	Prisoner Processing		1/1/2012	12/31/2021	\$18,000.00
Receiving	Borough of Bradley Beach	Prisoner Processing				\$6,000.00

USER FRIENDLY BUDGET SECTION - Notes

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