



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
Nicholas		Williams	12/31/2018	nwilliams@neptunetownship.org

Chief Administrative Officer

Vito	D	Gadaleta		vgadaleta@neptunetownship.org
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Chief Financial Officer

Michael	J	Bascom		mbascom@neptunetownship.org
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Municipal Clerk

Richard	J	Cuttrell		rcuttrell@neptunetownship.org
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Registered Municipal Accountant

Charles		Fallon, Jr.		chuckfallon@falloncpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Lane, Jr.	12/31/2019	rlane@neptunetownship.org
Carol	J	Rizzo	12/31/2019	crizzo@neptunetownship.org
Kevin		McMillan	12/31/2020	kmcmillan@neptunetownship.org
Michael		Brantley	12/31/2018	drnbrantley@neptunetownship.org



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	Water Utility	N/A Utility	Marina Utility	Fourth Utility	N/A Utility	Utility
08	Surplus	20.02%	\$484,990.34	\$2,422,040.00	\$2,907,030.34	\$2,374,102.16	---	---	\$532,928.18	---	---	---	
08	Local Revenue	-5.17%	(\$471,761.93)	\$9,118,161.93	\$8,646,400.00	\$1,634,000.00	---	---	\$6,538,000.00	\$474,400.00	---	---	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,997,454.00	\$4,997,454.00	\$4,997,454.00	---	---	---	---	---	---	
08	Uniform Construction Code Fees	-0.54%	(\$3,671.01)	\$683,671.01	\$680,000.00	\$680,000.00	---	---	---	---	---	---	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.89%	\$4,091.04	\$458,108.96	\$462,200.00	\$462,200.00	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	5.14%	\$17,589.24	\$342,508.69	\$360,097.93	\$360,097.93	---	---	---	---	---	---	
08	Other Special Items	-35.78%	(\$1,013,773.26)	\$2,833,071.90	\$1,819,298.64	\$1,783,298.64	---	---	\$36,000.00	---	---	---	
15	Receipts from Delinquent Taxes	20.85%	\$214,368.51	\$1,027,958.42	\$1,242,326.93	\$1,242,326.93	---	---	---	---	---	---	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.50%	(\$150,018.62)	\$29,788,887.32	\$29,638,868.70	\$29,638,868.70	---	---	---	---	---	---	
07	Minimum Library Tax	7.68%	\$96,308.93	\$1,253,460.23	\$1,349,769.16	\$1,349,769.16	---	---	---	---	---	---	
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	Total	-1.55%	(\$821,876.76)	\$52,925,322.46	\$52,103,445.70	\$44,522,117.52	\$0.00	\$0.00	\$7,106,928.18	\$474,400.00	\$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	Water Utility	N/A Utility	Marina Utility	Fourth Utility	N/A Utility	Utility
20 General Government	36.00	15.00	-1.24%	(\$108,550.00)	\$8,764,750.00	\$8,656,200.00	\$2,964,900.00	---	---	---	\$5,513,500.00	\$177,800.00	---	---	---
21 Land-Use Administration	3.00	0.00	-8.62%	(\$21,550.00)	\$249,950.00	\$228,400.00	\$228,400.00	---	---	---	---	---	---	---	---
22 Uniform Construction Code	11.00	5.00	-2.58%	(\$22,111.00)	\$856,811.00	\$834,700.00	\$834,700.00	---	---	---	---	---	---	---	---
23 Insurance	0.00	0.00	0.10%	\$7,000.00	\$6,925,500.00	\$6,932,500.00	\$6,932,500.00	---	---	---	---	---	---	---	---
25 Public Safety	95.00	66.00	1.80%	\$205,118.81	\$11,418,032.43	\$11,623,151.24	\$11,512,000.00	\$111,151.24	---	---	---	---	---	---	---
26 Public Works	57.00	20.00	-0.31%	(\$13,942.11)	\$4,456,942.11	\$4,443,000.00	\$4,220,500.00	---	---	---	\$220,000.00	\$2,500.00	---	---	---
27 Health and Human Services	2.00	1.00	0.78%	\$4,600.00	\$588,718.75	\$593,318.75	\$252,100.00	\$341,218.75	---	---	---	---	---	---	---
28 Parks and Recreation	13.00	25.00	0.50%	\$4,000.00	\$802,000.00	\$806,000.00	\$806,000.00	---	---	---	---	---	---	---	---
29 Education (including Library)	10.00	5.00	7.68%	\$96,308.93	\$1,253,460.23	\$1,349,769.16	\$1,349,769.16	---	---	---	---	---	---	---	---
30 Unclassified	0.00	0.00	-17.54%	(\$15,000.00)	\$85,500.00	\$70,500.00	\$65,500.00	\$5,000.00	---	---	---	---	---	---	---
31 Utilities and Bulk Purchases	0.00	0.00	3.04%	\$33,000.00	\$1,087,000.00	\$1,120,000.00	\$1,120,000.00	---	---	---	---	---	---	---	---
32 Landfill / Solid Waste Disposal	0.00	0.00	6.18%	\$83,192.99	\$1,346,198.70	\$1,429,391.69	\$1,390,000.00	\$39,391.69	---	---	---	---	---	---	---
35 Contingency	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
36 Statutory Expenditures	0.00	0.00	4.45%	\$168,590.00	\$3,787,993.00	\$3,956,583.00	\$3,904,083.00	---	---	---	\$46,000.00	\$6,500.00	---	---	---
37 Judgements	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
42 Shared Services	0.00	0.00	-5.40%	(\$51,262.00)	\$949,762.00	\$898,500.00	\$898,500.00	---	---	---	---	---	---	---	---
43 Court and Public Defender	6.00	2.00	-58.58%	(\$509,120.45)	\$869,120.45	\$360,000.00	\$360,000.00	---	---	---	---	---	---	---	---
44 Capital	0.00	0.00	383.33%	\$575,000.00	\$150,000.00	\$725,000.00	\$100,000.00	\$150,000.00	---	---	\$450,000.00	\$25,000.00	---	---	---
45 Debt	0.00	0.00	-3.86%	(\$182,064.88)	\$4,717,973.56	\$4,535,908.68	\$4,535,908.68	---	---	---	---	---	---	---	---
46 Deferred Charges	0.00	0.00	79.85%	\$595,151.18	\$745,372.00	\$1,340,523.18	\$200,495.00	---	---	---	\$877,428.18	\$262,600.00	---	---	---
48 Debt - Type 1 School District	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50 Reserve for Uncollected Taxes	0.00	0.00	3.77%	\$80,000.00	\$2,120,000.00	\$2,200,000.00	\$2,200,000.00	---	---	---	---	---	---	---	---
55 Surplus General Budget	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
Total	233.00	139.00	1.81%	\$928,361.47	\$51,175,084.23	\$52,103,445.70	\$43,875,355.84	\$646,761.68	\$0.00	\$0.00	\$7,106,928.18	\$474,400.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	276	\$55,381,600.00	1.41%	15A Public Schools	14	\$121,948,900.00	23.91%
2 Residential	9,726	\$3,078,074,500.00	78.57%	15B Other Schools	2	\$12,986,500.00	2.55%
3A/3B Farm	3	\$296,600.00	0.01%	15C Public Property	257	\$97,681,700.00	19.15%
4A Commercial	414	\$557,301,700.00	14.23%	15D Church and Charities	51	\$56,054,200.00	10.99%
4B Industrial	55	\$68,656,000.00	1.75%	15E Cemeteries & Graveyards	11	\$7,159,000.00	1.40%
4C Apartments	69	\$157,818,200.00	4.03%	15F Other Exempt	155	\$214,289,500.00	42.01%
5A/5B Railroad	3	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	10,548	\$3,917,528,600.00	100.00%	Total	490	\$510,119,800.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$3,917,528,600.00

Total # of property tax appeals filed in 2017	County Tax Board	268.00
	State Tax Court	9.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	13.02%
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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 2017 Total Tax Rate
G Commercial/Industrial Exemption	2	Billing	\$221,400.00	\$4,999.21
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	2	0.00	221,400.00	4,999.21

**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	49,927.05	\$42,663.31	\$0.00	\$4,000.00	\$0.00	\$3,263.74
Supervisory Staff (Department Heads & Managers)	20.00	0.00	3,103,535.15	\$2,107,950.27	\$181,868.76	\$281,832.95	\$319,922.94	\$211,960.23
Police Officers (Including Superior Officers)	80.00	30.00	13,532,760.16	\$9,449,835.17	\$469,000.00	\$2,173,978.00	\$1,122,507.12	\$317,439.87
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	117.00	0.00	8,579,010.50	\$5,305,209.21	\$231,467.93	\$608,333.21	\$1,742,786.32	\$691,213.83
All Other Non-Union Employees not listed above	14.00	102.00	1,997,409.16	\$1,405,728.52	\$35,500.00	\$68,438.84	\$189,796.92	\$297,944.88
Totals	231.00	137.00	27,262,642.02	\$18,311,386.48	\$917,836.69	\$3,136,583.00	\$3,375,013.30	\$1,521,822.55

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	58.00	\$11,861.16	\$687,947.28	60.00	\$11,653.94	\$699,236.40
Parent & Child	30.00	\$21,231.60	\$636,948.00	32.00	\$21,067.76	\$674,168.32
Employee & Spouse (or Partner)	24.00	\$23,722.32	\$569,335.68	21.00	\$23,722.32	\$498,168.72
Family	71.00	\$33,092.76	\$2,349,585.96	71.00	\$32,788.41	\$2,327,977.11
Employee Cost Sharing Contribution (enter as negative -)			(\$850,685.04)			(\$899,491.92)
Subtotal	183.00		\$3,393,131.88	184.00		\$3,300,058.63
<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	52	\$11,331.60	\$589,243.20	51	\$8,318.07	\$424,221.57
Parent & Child	7	\$16,442.34	\$115,096.38	6	\$19,193.12	\$115,158.72
Employee & Spouse (or Partner)	51	\$23,218.64	\$1,184,150.64	50	\$20,170.56	\$1,008,528.00
Family	31	\$27,531.84	\$853,487.04	31	\$38,242.65	\$1,185,522.15
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	141.00		\$2,741,977.26	138.00		\$2,733,430.44
GRAND TOTAL	324.00		\$6,135,109.14	322.00		\$6,033,489.07

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 Debt		Net Debt	Current Year Budget				2019 Budget				2020 Budget				All Additional Future Years' Budgets			
		Deductions																	
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal	\$524,000.00	\$584,000.00	\$609,000.00	\$4,433,000.00											
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest	\$198,168.33	\$250,800.00	\$227,900.00	\$1,031,275.00											
Utility Fund Debt				Bond Anticipation Notes - Principal	\$15,500.00														
Water			\$0.00	Bond Anticipation Notes - Interest	\$101,000.00														
N/A	\$5,906,902.63	\$5,906,902.63	\$0.00	Bonds - Principal	\$2,070,000.00	\$2,120,000.00	\$2,160,000.00	\$17,820,000.00											
Marina	\$2,263,350.00	\$2,263,350.00	\$0.00	Bonds - Interest	\$973,015.83	\$972,025.00	\$895,975.00	\$4,913,900.00											
Fourth			\$0.00	Loans & Other Debt - Principal	\$142,729.85	\$143,040.51	\$143,357.41	\$1,201,279.10											
N/A			\$0.00	Loans & Other Debt - Interest	\$12,138.09	\$11,077.43	\$10,160.53	\$47,343.96											
0			\$0.00	Total	\$4,036,552.10	\$4,080,942.94	\$4,046,392.94	\$29,446,798.06											
<u>Municipal Purposes</u>				Total Principal	\$2,752,229.85	\$2,847,040.51	\$2,912,357.41	\$23,454,279.10											
Debt Authorized	\$1,513,521.65		\$1,513,521.65	Total Interest	\$1,284,322.25	\$1,233,902.43	\$1,134,035.53	\$5,992,518.96											
Notes Outstanding	\$2,897,500.00	\$2,897,500.00	\$0.00	% of Total Current Year Budget	7.75%														
Bonds Outstanding	\$24,170,000.00		\$24,170,000.00	Description	Debt Not Listed Above														
Loans and Other Debt	\$931,534.53		\$931,534.53	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00											
Total (Current Year)	\$37,682,808.81	\$11,067,752.63	\$26,615,056.18	Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00											
Population (2010 census)	<u>27,935</u>			Total Capital/Equipment Leases	\$1,554,492.85	\$1,075,335.00	\$1,073,315.00	\$1,638,185.00											
Per Capita Gross Debt	<u>\$1,348.95</u>			Total Other	\$0.00	\$0.00	\$0.00	\$0.00											
Per Capita Net Debt	<u>\$952.75</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>												
3 Yr. Average Property Valuation		<u>\$3,822,251,975.67</u>		Rating	A2	AA													
Net Debt as % of 3 Year Avg Property Valuation		<u>0.70%</u>		Year of Last Rating	2006	2014													
				Mark "X" if Municipality has no bond rating															

USER FRIENDLY BUDGET SECTION - Notes

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