

Year:

#### State of New Jersey

#### **Local Government Services**

**2021|Municipal User Friendly Budget** 

Sue **First Name** Kathleen Michael Trank Email the UFB if not using Outlook MUNICIPALITY: 1309 Colts Neck Township - County of Monmouth First Name Municode: 1309 Municipal Clerk Middle Name **Governing Body Members** Registered Municipal Accountant Middle Name **Chief Financial Officer** Chief Administrative Officer Mailing Address: **Phone Number:** Website: coltsneck.org Viola Capristo Antonides Last Name Fitzpatrick Rizzuto Torchia Buss Bartolomeo Last Name Lindsey Municipality: Colts Neck 12/31/2023 12/31/2023 12/31/2022 12/31/2021 Term Expires Term Expires 12/31/2021 732-462-5470 Filename: 1309\_fbi\_2021.xlsm jpbartolomeo@coltsneck.org **Business Email** mviola@coltsneck.org **Business Email** frizzuto@coltsneck.org tbuss@coltsneck.org sfitzpatrick@coltsneck.org tlindsey@coltsneck.org rsarinelli@nisivoccia.com antonides@coltsneck.org capristo@coltsneck.org State: NJ | Zip: | 07722 Introduced

### USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		Sheet UFB-1				
\$479,996,50	Delinquent Taxes - December 31, 2020	\$66.48 D	3.08%	\$2,227.24	\$2,160.76	
99.10%	% of Taxes Collected, CY 2020		% Change (+/-)	$\overline{}$	<del></del>	
53,226,390.79	Total Tax Levy, CY 2020	l Purposes Onl	x Payment (Muni	sidential T	Comparison - Impact	-10
52 745 088 19	Total Tax Revenue Collections CY 2020	T.010.70	0,10,0	Φ0,201,732.11	\$1,012,121.13	
	Tay Collections - ACTIIAL as of Prior Year		% Change (+/-)			
	reference me statutory exception used			Comparison - Municipal Purposes Tax Levy	Comparison	
	If % used exceeds the actual collection % then		3			
20.1370	70 OI TAX COILECTIONS USED TO CATCULATE NO I		% Change (+/-) 3.08%	O.268	Prior year 0.260	
00 150/	of The Collections would be Calculate DITT	0		Comparison - Municipal Purposes Tax Rate	Comparison	
\$54,400,496.97	Total Amount to be Raised by Taxes	Î				
\$1,007,693.86	Reserve for Uncollected Taxes (RUT)	R	omparison	Prior Year to Current Year Comparison	Prior Ye	
\$53,392,803,11	Amount to be Raised by Taxes - Before RUT	<b>△</b>			I	
\$46,111,071.00	Total Non-Municipal Tax Levy	mì b		\$831.059.98	essment	Current Year Average Residential Assessment
12 676 056 30	Noveluc Allicipaton, Laviuming I an Lovy	ל ט		\$3,004,000,437.00	October 1, 2020 ==	(To be need to coloniate the current rear tay rate
5 305 224 10	venue Anticinated Excluding Tax Levy	Ð		00 757 203 Lau ce	Oatabar 1 2020	Total Torokla Walindian on of
\$54,392,803.11	Total ESTIMATED amount to be raised by taxes	\$14,659.90 T	100.00%	\$52,980,855.42	1.764	Total (Calendar Year 2020 Budget)
	Other County Levies (total)	\$0,00 C	0.00%			Other County Levies (total)
\$859,683.00	County Open Space ESTIMATED	\$232.70 C	1.59%	\$842,826.23	0.028	County Open Space
	County Board of Health	\$0.00 C	0.00%			County Board of Health
\$535,806.00	County Library ESTIMATED	\$149.59 C	0.99%	\$525,299.55	0.018	County Library
\$7,399,150.00	County Purposes ESTIMATED		13.62%	\$7,217,296.89	0.240	County Purposes
\$12,067,228.00	Regional School District ESTIMATED	\$3,274.38 R	22.33%	\$11,830,616.00	0.394	Regional School District
\$24,879,051.00	Local School District ESTIMATED	\$6,748.21	46.04%	\$24,391,226.00	0.812	Local School District
	Other Special Districts (total levies)		0.00%			Other Special Districts (total levies)
	Fire Districts (total levies)	\$0.00 F	0.00%			Fire Districts (avg. rate/total levies)
	Municipal Arts and Culture	\$0.00 N	0.00%			Municipal Arts and Culture
\$370,153.00	Municipal Open Space ACTUAL	\$99.73 N	0.68%	\$361,469.00	0.012	Municipal Open Space
	Municipal Library		0.00%			Municipal Library
\$8,281,732.11	Municipal Purpose Tax ACTUAL		14.75%	\$7,812,121.75	0.260	Municipal Purpose Tax
		Taxpayer Impact	Total Levy	Tax Levy	Tax Rate	
nated Tax Levy	Taxes Actual/Estimated	Avg Residential	% of	Calendar Year	Calendar Year	
	Current Year 2021 Budget		ty taxes	ntities levying proper	ty Tax Levies - ALL 6	2020 Calendar Year Property Tax Levies - ALL entities levying property taxes
				COEN FINERWELL BODGET SEC	COLD.	

### USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

		08	07	56	54	07	07		15	. 08	10	80	=		80	09	80	08		FCOA
	Total	Deficit General Budget	Addition to Local District School Tax	Arts and Cultural Levy Tax	Open Space Levy Tax	Minimum Library Tax	Local Tax for Municipal Purposes	Amount to be raised by taxation	Receipts from Delinquent Taxes	Other Special Items	Public and Private Revenue	Additional Revenue Offset by Appropriations	Shared Services Agreements	Special Revenue Items w/ Prior Written Consent	Uniform Construction Code Fees	State Aid (without offsetting appropriation)	Local Revenue	Surplus		
	1.55%	#D[V/0!	#DIV/0!	#DIV/0!	2.40%	#DIV/0!	-2.43%		-27.89%	#DIV/0!	-21.74%	#DIV/0!	#DIV/0!		#DIV/0!	0.00%	-44,14%	50.00%	Prior Year	% Difference Current vs.
	\$213,760.89	\$0.00	\$0.00	\$0.00	\$8,684.00	\$0.00	(\$206,315.15)		(\$154,714.70)	\$125,985.00	(\$14,116.30)	\$0.00	\$0.00		\$0.00	\$0.00	(\$345,761.96)	\$800,000.00	Year	\$ Difference Current vs. Prior
Sheet UFB-2	\$13,833,348.41				\$361,469,00		\$8,488,047.26		\$554,714.70		\$64,917.49					\$1,980,938.00	\$783,261.96	\$1,600,000.00	Year)	Total Realized Revenue (Prior
B-2	\$14,047,109.30	\$0.00	\$0.00	\$0.00	\$370,153.00	\$0.00	\$8,281,732.11		\$400,000.00	\$125,985.00	\$50,801.19	\$0,00	\$0.00		\$0.00	\$1,980,938.00	\$437,500.00	\$2,400,000.00	Year)	Total Anticipated Revenue (Current
	\$13,676,956.30						\$8,281,732.11		\$400,000.00	\$125,985.00	\$50,801.19					\$1,980,938.00	\$437,500.00	\$2,400,000.00		General Budget
	\$370,153.00				\$370,153.00															Open Space Budget
	\$0.00																			Arts and Culture Trust Fund
	\$0.00									-		·.								Utility
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	\$0.00																			Utility
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USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS) FCO

	55	50	48	46	45	44	43	42	37	36	35	32	31	30	29	28	27	26	25	23	22	21	20			FCOA
Total	Surplus General Budget	Reserve for Uncollected Taxes	Debt - Type 1 School District	Deferred Charges	Debt	Capital	Court and Public Defender	Shared Services	Judgements	Statutory Expenditures	Contingency	Landfill / Solid Waste Disposal	Utilities and Bulk Purchases	Unclassified	Education (including Library)	Parks and Recreation	Health and Human Services	Public Works	Public Safety	Insurance	Uniform Construction Code	Land-Use Administration	General Government			
40.00	,,,,,						1.00			B41+114						2,00	1.00	5.00	22.00		00.1	2.00	6,00			Budgeted Positions Full-Time Part-Time
74.00							3.00								-	50.00	2.00	2.00	8.00		1.00	3.00	5.00	<u>.</u>		Positions Part-Time
12.34%	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	28.25%	-56.52%	8.32%	5.15%	#DIV/0!	2.67%	0.00%	17.47%	-3.99%	0.00%	-0.38%	53.16%	16.00%	35.36%	7.68%	-3.17%	0.53%	9.39%	13.98%	Prior Year		% Difference
\$1,542,663,06	\$0,00	\$0.00	\$0.00	\$63,845.00	\$512,659.56	(\$195,000.00)	\$7,323.94	\$10,998.10	\$0.00	\$29,474.00	\$0.00	\$113,497.60	(\$8,150.00)	\$0.00	(\$200.00)	\$159,973.64	\$28,240.43	\$480,968.25	\$208,882.09	(\$36,558.00)	\$333.04	\$15,934.17	\$150,441.24	Year	Current v. Prior	\$ Difference
\$12,504,446.24		\$1,000,000.00			\$1,814,629.91	\$345,000.00	\$88,054,84	\$213,362.00		\$1,102,656.00	\$5,000.00	\$649,757.64	\$204,150.00	\$10,000.00	\$52,385.00	\$300,927.95	\$176,490.95	\$1,360,380.12	\$2,720,970.00	\$1,152,066.00	\$62,615.63	\$169,649.71	\$1,076,350.49	(Prior Year)	Appropriation	Total Modified
\$14,047,109.30	\$0.00	\$1,000,000.00	\$0.00	\$63,845.00	\$2,327,289,47	\$150,000.00	\$95,378.78	\$224,360.10	\$0.00	\$1,132,130.00	\$5,000.00	\$763,255,24	\$196,000.00	\$10,000.00	\$52,185.00	\$460,901.59	\$204,731.38	\$1,841,348.37	\$2,929,852,09	\$1,115,508.00	\$62,948.67	\$185,583.88	\$1,226,791.73	(Current Year)	Appropriation for	Total
\$13,623,655,11		\$1,000,000.00		\$63,845.00	\$2,037,527.31	\$150,000.00	\$95,378.78	\$224,360.10		\$1,132,130.00	\$5,000.00	\$726,700.00	\$196,000.00	\$10,000.00	\$52,185.00	\$380,510.75	\$190,081.38	\$1,841,348.37	\$2,927,756.14	\$1,115,508.00	\$62,948.67	\$185,583.88	\$1,226,791.73			General Budget
\$53,301.19												\$36,555.24					\$14,650.00		\$2,095.95							Public&Private Offsets
\$370,153.00			***************************************	***************************************	\$289,762.16	***************************************				***************************************						\$80,390.84	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									Open Space Budget
\$0.00																										Arts and Culture Trust Fund
\$0.00																										Utility
\$0.00																										Utility
\$0.00																										Utility
\$0.00																										Udility
\$0,00														***************************************												Utility

Sheet UFB-3

#### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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			·					-				·										Non-recurring appropriation reductions  Future Year Appropriation Increases  Structural Imbalance
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	:											·										Structural Imbalance Offsets
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# ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Total 5 Yr Exemptions/Abatements	O Multiple Dwelling Abatement	N Multiple Dwelling Exemption	L New Dwelling/Conversion Abatement	K New Dwelling/Conversion Exemption	J Dwelling Abatement	I Dwelling Exemption	G Commercial/Industrial Exemption	1		Prior Budget Year's Payme	Amount paid out by municipality for tax appeals in 2020	The second of th	Number of pending property tax appeals in State Tax Court	Number of 2020 County Tax Board decisions appealed to Tax Court		Total # of property tax appeals filed in 2020		Equalized Valuation, Taxable Properties	Average Ratio (%), Assessed to True Value	Total	6A/6B Business Personal Property	5A/5B Railroad	4C Apartments		4A Commercial	$\Xi$	2 Residential	1 Vacant Land		Property Tax Assessm
	0								Parcels	# of	nts in Lieu of Tax	appeals in 2020		in State Tax Court	isions appealed to T		d in 2020		8	alue	3,712	-				73	382	3,155	101	# of Parcels	ents - Taxable Prop
	0.00								Billing/Revenue	PILOT	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatement				ax Court	State Tax Court	County Tax Board		\$3,190,201,941.26	96.69%	\$3,084,606,257.00	\$4,486,457.00		3		\$169,635,300.00	\$204,553,200.00	\$2,670,130,400.00	\$35,800,900.00	Assessed Value	Property Tax Assessments - Taxable Properties (October 1, 2020 Value)
Sheet UFB-5	0.00								Assessed Value		s/Abatements	\$0.00		31.00	2.00	42.00	46.00				100.00%	0.15%	0.00%	0.00%	0.00%	5.50%	6.63%	86.56%	1.16%	% of Total	<u>ie)</u>
	0,00							Transfer and the first are the state of the	2020 Total Tax Rate	Taxes if Billed in Full		-						Non-Exempt Properties	Percentage of Exempt vs.		Total			15F Other Exempt	15E Cemeteries & Graveyards	15D Church and Charities	15C Public Property	15B Other Schools	15A Public Schools		Property Tax Assess
																		11.01%			215			9	, 	9	192		4	# of Parcels	sments - Exempt Prop
																					\$339,718,900.00			\$3,275,900.00	\$3,100.00	\$13,614,500.00	\$253,484,800.00		\$69,340,600.00	Assessed Value	Property Tax Assessments - Exempt Properties (October 1, 2020 Value)
																					100.00%			0.96%	0.00%	4.01%	74.62%	0.00%	20.41%	of of	lue)

#### USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of # of Full-Time Part-Time Employees 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	7,500.00	\$7,500.00	:			
Supervisory Staff (Department Heads & Managers)	10.00	5.00	1,767,298.03	\$1,369,665.31		\$159,985.00	\$132,868.32	\$104,779.40
Police Officers (Including Superior Officers)	21.00	4.00	3,466,719.59	\$2,361,158.14	\$75,000.00	\$616,728.00	\$233,204.85	\$180,628.60
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	9.00	60.00	887,089.99	\$602,611.25	\$27,500.00	\$60,417.00	\$150,461.98	\$46,099.76
Totals	40.00	74.00	6,128,607.60	\$4,340,934.70	\$102,500.00	\$837,130.00	\$516,535.15	\$331,507.75

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Z

Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay. 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.

### **USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

		× 1 × 1				
		Current Year				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current	Covered Members	Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,728.80	\$117,288.00	10.00	\$12,288.12	\$122,881.20
Parent & Child	3.00	\$24,503.40	\$73,510.20	3.00	\$24,877.08	\$74,631.24
Employee & Spouse (or Partner)	5.00	\$24,665.28	\$123,326.40	4.00	\$24,320.40	\$97,281.60
Family	13.00	\$29,496.24	\$383,451.12	16,00	\$29,587.32	\$473,397.12
Employee Cost Sharing Contribution (enter as negative - )			(\$181,040.57)			(\$177,478.63)
Subtotal	31.00		\$516,535.15	33.00		\$590,712.53
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	31.00		\$516,535.15	33.00		\$590,712.53

premium. Therefore, the total from this sheet may not agree with the budgeted appropriation. Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total

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

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#### ACCUMULATED ABSENCE LIABILITY USER FRIENDLY BUDGET SECTION

Legal basis for benefit (check applicable items)

			UFB-9 Accumulated Absence Liability	OFFIB-9 Accumulate	UFB-9 Accumula
			\$250,428.70	s of end of 2020	Total Funds Reserved as of end of 2020
			\$247,624.75	2250.30	Totals
				2	
	-				
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					William Control of the Control of th
-					
•	×		\$117,378.11	1085.67	NON UNION EMPLOYEES
			\$130,246.64	1164.63	POLICE DEPARTMENT
Agreement	Ordinance	Ą	Absences		Organization/Individuals Eligible for Benefit
Employment	Local	Labor	Dollar Value of Compensated		
Individual	Check applicable items)	Approved (Cite		Gross Dave of	The state of the s

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

	COMIN PINEME	OBEN PREDICT DODGET SECTION					1	
	Gross		Net		Current Year	2022	2023 A	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
				1				
Local School Debt	\$10,080,000.00	\$10,080,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$195,907.09			
Arts and Culture			\$0.00	Bonds - Principal	\$1,010,349.00	\$1,143,899.00	\$1,044,010.00	\$23,618,769.00
0			\$0.00	Bonds - Interest	\$799,407.57	\$760,146.40	\$704,951.45	\$6,586,836.79
0	-		\$0.00	Loans & Other Debt - Principal	\$27,198.81	\$22,770.54	\$20,000.00	\$43,000.00
0			\$0,00	Loans & Other Debt - Interest	\$4,664.84	\$3,577.71	\$3,150.00	\$3,250.00
0			\$0.00	1				
0			\$0.00	Total	\$2,037,527.31	\$1,930,393.65	\$1,772,111.45	\$30,251,855.79
Municipal Purposes		A CONTRACTOR OF THE PROPERTY O		1			-	
Debt Authorized	\$919,202.00		\$919,202.00	Total Principal	\$1,037,547.81	\$1,166,669.54	\$1,064,010.00	\$23,661,769.00
Notes Outstanding	\$13,268,948.00	\$13,321,756.68	-\$52,808.68	Total Interest	\$999,979.50	\$763,724.11	\$708,101.45	\$6,590,086.79
Bonds Outstanding	\$27,641,000.00	\$823,973.00	\$26,817,027.00	% of Total Current Year Budget	14.50%			
Loans and Other Debt	\$10,969.35		\$10,969.35					
				Description	art front de principal de la companya de la company	Debt Not Listed Above	d Above	
Total (Current Year)	\$51,920,119.35	\$24,225,729.68	\$27,694,389.67	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	10,142			Total Other				
Box Comits Company Dake	ex 110 20			Rond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$2,730.66			Rating	Aa1			
				Year of Last Rating	2020			
3 Yr. Average Property Valuation		\$3,074,453,389.67			7			
				Mark "X" if Municipality has no bond rating	o bond rating			
Net Debt as % of 3 Year Avg Property Valuation	erty Valuation ==	0.90%		CI LITTO AO				

# USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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\$7,500.00	12/31/2021	1/1/2021		Leaf Disposal		Receiving
\$5,500.00	12/31/2021	1/1/2021		Court Services		Receiving
\$23,160.00	6/30/2021	7/1/2020		SLEO 3 Officer at School		Providing
\$46,320.00	6/30/2021	7/1/2020		SLEO 3 Officers at School		Providing
\$0.00	6/30/2021	7/1/2020		Mowing Maintenance of Fields	_	Providing
\$0.00	6/30/2021	7/1/2020		Snow Plowing		Providing
\$68,000.00	6/30/2021	7/1/2020		Gasoline	_	Receiving
\$65,000.00	12/31/2021	1/1/2021		Tree Removal		Receiving
\$36,000.00	12/31/2021	1/1/2021		Vehicle Repairs/Maintenance		Receiving
\$110,360.10	12/31/2021	1/1/2021		Police Dispatch	County of Monmouth	Receiving
Amount to be Received/Paid	End Date	Begin Date	Notes (Enter more specifics if needed)	Type of Shared Service Provided	Providing Services To/Receiving Services From	Providing or Receiving Services?

# USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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																		-					Providing or Receiving Services?
									•														Providing Services To/Receiving Services From
										•			# 1										Type of Shared Service Provided
The second secon												,											Notes (Enter more specifics if needed)
																							Begin Date
																							End Date
									-		-	5.			-					-			Amount to be Received/Paid

# 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

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