



State of New Jersey Local Government Services

Year: **2016** Municipal User Friendly Budget

MUNICIPALITY:	1311 Eatontown Borough - County of Monmouth	Adopted				
Municode:	1311	Filename: 1311_fba_2016.xlsx				
Website:	eatontownnj.com					
Phone Number:	732-389-7600					
Mailing Address:	47 Broad Street					
Email the UFB if not using Outlook	Municipality:	Eatontown	State:	NJ	Zip:	07724

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dennis	J	Connelly	12/31/2018	mayor@eatontownnj.com

Chief Administrative Officer

George	S	Jackson		admin@eatontownnj.com
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Chief Financial Officer

Dena		Amodea		damodea@eatontownnj.com
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Municipal Clerk

Julie		Martin		clerk@eatontownnj.com
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Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwac.pas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Talerico Jr.	12/31/2018	atalerico@eatontownnj.com
Richard	J	Robinson	12/31/2016	rrobinson@eatontownnj.com
Kevin	L	Gonzalez	12/31/2016	kgonzalez@eatontownnj.com
Mark	W	Regan	12/31/2017	mregan@eatontownnj.com
Donna		Mazzella-Diedrichsen	12/31/2017	ddiedrichsen@eatontownnj.com
Virginia	M	East	12/31/2018	veast@eatontownnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.789	\$16,505,167.00	35.50%	\$2,600.69
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.721	\$15,077,592.00	32.43%	\$2,376.55
Regional School District	0.406	\$8,495,560.00	18.27%	\$1,338.25
County Purposes	0.269	\$5,622,235.98	12.09%	\$886.68
County Library	0.018	\$370,692.67	0.80%	\$59.33
County Board of Health	0.005	\$111,289.48	0.24%	\$16.48
County Open Space	0.015	\$309,875.66	0.67%	\$49.44
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.223	\$46,492,412.79	100.00%	\$7,327.43

Total Taxable Valuation as of October 1, 2015 \$2,171,048,361.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$329,619.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.789	0.789	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,505,167.00	\$17,129,572.00	3.78%	\$624,405.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,600.69	\$2,600.69	0.00%	\$0.00

Current Year 2016 Budget

	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		ACTUAL	\$17,129,572.00
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$15,379,143.84
Regional School District		ESTIMATED	\$8,665,471.20
County Purposes		ESTIMATED	\$6,542,375.88
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$47,716,562.92

Revenue Anticipated, Excluding Tax Levy	7,417,480.00
Budget Appropriations, before Reserve for Uncollected Taxes	22,930,288.00
Total Non-Municipal Tax Levy	\$30,586,990.92
Amount to be Raised by Taxes - Before RUT	\$46,099,798.92
Reserve for Uncollected Taxes (RUT)	\$1,617,620.52
Total Amount to be Raised by Taxes	\$47,717,419.44

% of Tax Collections used to Calculate RUT 96.61%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	46,058,657.00
Total Tax Levy, CY 2015	46,793,932.00
% of Taxes Collected, CY 2015	98.43%
Delinquent Taxes - December 31, 2015	\$805,775.00

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
08	Surplus	3.92%	\$100,000.00	\$2,550,000.00	\$2,650,000.00	\$2,650,000.00							
08	Local Revenue	-2.77%	(\$30,255.00)	\$1,090,505.00	\$1,060,250.00	\$1,060,250.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,464,615.00	\$1,464,615.00	\$1,464,615.00							
08	Uniform Construction Code Fees	-16.75%	(\$106,604.00)	\$636,604.00	\$530,000.00	\$530,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-25.21%	(\$1,348.00)	\$5,348.00	\$4,000.00	\$4,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.48%	(\$290,300.00)	\$331,860.00	\$41,560.00	\$41,560.00							
08	Other Special Items	-1.86%	(\$20,912.00)	\$1,124,452.00	\$1,103,540.00	\$1,103,540.00							
15	Receipts from Delinquent Taxes	45.33%	\$175,762.00	\$387,753.00	\$563,515.00	\$563,515.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.38%	(\$598,985.00)	\$17,728,557.00	\$17,129,572.00	\$17,129,572.00							
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		-3.05%	(\$772,642.00)	\$25,319,694.00	\$24,547,052.00	\$24,547,052.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	Budgeted 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						
20 General Government	11.00	11.00	4.69%	\$72,679.00	\$1,550,607.00	\$1,623,286.00	\$1,617,286.00	\$6,000.00								
21 Land-Use Administration	1.00	1.00	-12.67%	(\$24,815.00)	\$195,925.00	\$171,110.00	\$171,110.00									
22 Uniform Construction Code	5.00	3.00	12.49%	\$55,045.00	\$440,740.00	\$495,785.00	\$492,285.00	\$3,500.00								
23 Insurance			7.41%	\$321,404.00	\$4,339,796.00	\$4,661,200.00	\$4,661,200.00									
25 Public Safety	44.00	11.00	0.66%	\$40,528.00	\$6,123,788.00	\$6,164,316.00	\$6,159,316.00	\$5,000.00								
26 Public Works	18.00	10.00	18.50%	\$446,922.00	\$2,415,708.00	\$2,862,630.00	\$2,829,570.00	\$33,060.00								
27 Health and Human Services		1.00	16.01%	\$2,725.00	\$17,025.00	\$19,750.00	\$19,750.00									
28 Parks and Recreation	12.00	45.00	-0.45%	(\$5,211.00)	\$1,159,420.00	\$1,154,209.00	\$1,154,209.00									
29 Education (including Library)		6.00	4.76%	\$3,500.00	\$73,604.00	\$77,104.00	\$77,104.00									
30 Unclassified			-36.66%	(\$161,119.00)	\$439,469.00	\$278,350.00	\$278,350.00									
31 Utilities and Bulk Purchases			1.33%	\$10,150.00	\$765,000.00	\$775,150.00	\$775,150.00									
32 Landfill / Solid Waste Disposal			1.92%	\$6,800.00	\$354,800.00	\$361,600.00	\$361,600.00									
35 Contingency			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00									
36 Statutory Expenditures			8.99%	\$169,961.00	\$1,890,457.00	\$2,060,418.00	\$2,060,418.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			2.33%	\$3,000.00	\$129,000.00	\$132,000.00	\$132,000.00									
43 Court and Public Defender		1.00	31.80%	\$24,150.00	\$75,950.00	\$100,100.00	\$100,100.00									
44 Capital			-33.25%	(\$42,350.00)	\$127,350.00	\$85,000.00	\$85,000.00									
45 Debt			-10.50%	(\$218,220.00)	\$2,078,500.00	\$1,860,280.00	\$1,860,280.00									
46 Deferred Charges			0.00%	\$0.00	\$44,000.00	\$44,000.00	\$44,000.00									
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-4.74%	(\$80,536.00)	\$1,697,300.00	\$1,616,764.00	\$1,616,764.00									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	91.00	89.00	2.61%	\$624,613.00	\$23,922,439.00	\$24,547,052.00	\$24,499,492.00	\$47,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	245	\$27,778,200.00	1.33%	15A Public Schools	3	\$18,513,500.00	4.51%
2 Residential	2,922	\$957,096,500.00	45.75%	15B Other Schools	3	\$6,023,800.00	1.47%
3A/3B Farm	8	\$422,500.00	0.02%	15C Public Property	127	\$63,434,100.00	15.45%
4A Commercial	201	\$754,117,100.00	36.05%	15D Church and Charities	17	\$18,757,800.00	4.57%
4B Industrial	44	\$182,089,800.00	8.70%	15E Cemeteries & Graveyards	4	\$2,249,100.00	0.55%
4C Apartments	24	\$163,884,100.00	7.83%	15F Other Exempt	48	\$301,502,000.00	73.45%
5A/5B Railroad	0		0.00%	Total	202	\$410,480,300.00	100.00%
6A/6B Business Personal Property	1	\$6,521,434.00	0.31%				
Total	3,445	\$2,091,909,634.00	100.00%				
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$2,091,909,634.00		Non-Exempt Properties			
Total # of property tax appeals filed in 2015	County Tax Board	163.00					
	State Tax Court	51.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		12.00					
Number of pending property tax appeals in State Tax Court		40.00					
Amount paid out by municipality for tax appeals in 2015		\$65,472.92					

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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	17		\$302,300.00	\$6,720.13
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	17	0.00	302,300.00	6,720.13

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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	72,576.00	\$64,800.00			\$0.00	\$7,776.00
Supervisory Staff (Department Heads & Managers)	10.00		1,370,533.00	\$969,650.00		\$120,818.00	\$183,100.00	\$96,965.00
Police Officers (Including Superior Officers)	36.00		6,685,934.00	\$4,317,700.00	\$145,000.00	\$1,108,354.00	\$467,225.00	\$647,655.00
Fire Fighters (Including Superior Officers)			0.00				\$0.00	
All Other Union Employees not listed above	37.00		3,466,497.00	\$2,151,700.00	\$73,000.00	\$268,102.00	\$758,525.00	\$215,170.00
All Other Non-Union Employees not listed above	8.00	58.00	767,216.00	\$626,504.00		\$78,062.00		\$62,650.00
Totals	91.00	65.00	12,362,756.00	\$8,130,354.00	\$218,000.00	\$1,575,336.00	\$1,408,850.00	\$1,030,216.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	29.00	\$12,000.00	\$348,000.00	29.00	\$11,500.00	\$333,500.00
Parent & Child	6.00	\$21,270.00	\$127,620.00	6.00	\$19,300.00	\$115,800.00
Employee & Spouse (or Partner)	17.00	\$23,750.00	\$403,750.00	14.00	\$22,700.00	\$317,800.00
Family	37.00	\$33,230.00	\$1,229,510.00	38.00	\$30,200.00	\$1,147,600.00
Employee Cost Sharing Contribution (enter as negative -)			\$444,750.00			\$457,839.00
Subtotal	89.00		\$2,553,630.00	87.00		\$2,372,539.00
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	23	\$6,500.00	\$149,500.00	22	\$6,600.00	\$145,200.00
Parent & Child	5	\$22,000.00	\$110,000.00	4	\$19,085.00	\$76,340.00
Employee & Spouse (or Partner)	28	\$33,000.00	\$924,000.00	28	\$27,900.00	\$781,200.00
Family	15	\$39,000.00	\$585,000.00	13	\$38,000.00	\$494,000.00
Employee Cost Sharing Contribution (enter as negative -)			\$24,770.00			\$24,447.00
Subtotal	71.00		\$1,793,270.00	67.00		\$1,521,187.00
GRAND TOTAL	160.00		\$4,346,900.00	154.00		\$3,893,726.00

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)?

no

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

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