



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY:	1311 Eatontown Borough - County of Monmouth	Introduced
Muncode:	1311	Filename: 1311_fbi_2017.xlsb
Website:	http://www.eatontownnj.com	
Phone Number:	732-329-2100	
Mailing Address:	1311 Main Street, Eatontown, NJ 08818	
<input checked="" type="checkbox"/> Email the UFB if not using Outlook		Municipality: <input type="text"/> State: NJ Zip: <input type="text"/>

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	12/31/2018	admin@eatontownnj.com
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Chief Financial Officer

Dena	M.	Amodea	12/31/2018	damodea@eatontownnj.com
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Municipal Clerk

Julie		Martin	12/31/2018	clerk@eatontownnj.com
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Registered Municipal Accountant

Robert	S.	Oliwa	12/31/2018	roliwa@oliwacpas.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
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
Albert		Baginsky	12/31/2019	abaginsky@eatontownnj.com
Patricia		May	12/31/2019	pmay@eatontownnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.789	\$17,129,572.00	36.15%	\$2,600.69	Municipal Purpose Tax	ACTUAL	\$17,537,796.00
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	0.732	\$15,897,138.00	33.55%	\$2,412.81	Local School District	ESTIMATED	\$16,215,080.76
Regional School District	0.391	\$8,487,748.00	17.91%	\$1,288.81	Regional School District	ESTIMATED	\$8,657,502.96
County Purposes	0.236	\$5,122,675.40	10.81%	\$777.90	County Purposes	ESTIMATED	\$5,989,930.97
County Library	0.016	\$352,096.03	0.74%	\$52.74	County Library		
County Board of Health	0.005	\$103,227.49	0.22%	\$16.48	County Board of Health		
County Open Space	0.014	\$294,482.42	0.62%	\$46.15	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.183	\$47,386,939.34	100.00%	\$7,195.58	Total ESTIMATED amount to be raised by taxes		\$48,400,310.69
Total Taxable Valuation as of (To be used to calculate the current year tax rate)	October 1, 2016	\$2,171,048,361.00			Revenue Anticipated, Excluding Tax Levy		7,434,719.29
Current Year Average Residential Assessment		\$329,619.00			Budget Appropriations, before Reserve for Uncollected Taxes		23,336,915.29
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year	Current Year	% Change (+/-)			Total Non-Municipal Tax Levy		\$30,862,514.69
0.789	0.789	0.00%			Amount to be Raised by Taxes - Before RUT		\$46,764,710.69
Comparison - Municipal Purposes Tax Levy							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Reserve for Uncollected Taxes (RUT)		\$1,635,942.06
\$17,129,572.00	\$17,537,796.00	2.38%	\$408,224.00		Total Amount to be Raised by Taxes		\$48,400,652.75
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Tax Collections used to Calculate RUT		96.62%
\$2,600.69	\$2,600.69	0.00%	\$0.00		If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year							
Total Tax Revenue, Collections CY 2016					Total Tax Revenue, Collections CY 2016		46,564,693.00
Total Tax Levy, CY 2016					Total Tax Levy, CY 2016		47,603,417.00
% of Taxes Collected, CY 2016					% of Taxes Collected, CY 2016		97.82%
Delinquent Taxes - December 31, 2016					Delinquent Taxes - December 31, 2016		\$494,472.00

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	3.77%	\$100,000.00	\$2,650,000.00	\$2,750,000.00	\$2,750,000.00							
08	Local Revenue	-0.26%	(\$2,797.00)	\$1,091,797.00	\$1,089,000.00	\$1,089,000.00							
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	-0.20%	(\$956.00)	\$478,956.00	\$478,000.00	\$478,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-15.08%	(\$588.00)	\$5,888.00	\$5,000.00	\$5,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-53.84%	(\$124,384.71)	\$231,033.00	\$106,648.29	\$106,648.29							
08	Other Special Items	2.99%	\$34,552.00	\$1,156,904.00	\$1,191,456.00	\$1,191,456.00							
15	Receipts from Delinquent Taxes	-46.06%	(\$298,826.00)	\$648,826.00	\$350,000.00	\$350,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-2.01%	(\$360,182.00)	\$17,897,978.00	\$17,537,796.00	\$17,537,796.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		-2.55%	(\$653,481.71)	\$25,625,997.00	\$24,972,515.29	\$24,972,515.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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	Utility	Utility	Utility	Utility	Utility
20 General Government	16.00	1.00	-0.74%	(\$12,097.00)	\$1,632,686.00	\$1,620,589.00	\$1,620,589.00								
21 Land-Use Administration	1.00	2.00	28.83%	\$54,210.00	\$187,910.00	\$242,120.00	\$242,120.00								
22 Uniform Construction Code	5.00	5.00	3.66%	\$18,037.00	\$492,285.00	\$510,322.00	\$510,322.00								
23 Insurance			-7.39%	(\$344,525.00)	\$4,661,200.00	\$4,216,675.00	\$4,216,675.00								
25 Public Safety	46.00	21.00	-0.13%	(\$8,076.00)	\$6,246,868.00	\$6,238,792.00	\$6,238,792.00								
26 Public Works	18.00	9.00	33.33%	\$992,518.29	\$2,971,860.00	\$3,954,378.29	\$3,881,730.00	\$82,648.29							
27 Health and Human Services			34.55%	\$7,100.00	\$20,590.00	\$27,650.00	\$27,650.00								
28 Parks and Recreation	14.00	61.00	-48.54%	(\$555,333.00)	\$1,143,959.00	\$588,626.00	\$564,626.00	\$24,000.00							
29 Education (including Library)		6.00	9.66%	\$7,448.00	\$77,104.00	\$84,532.00	\$84,532.00								
30 Unclassified			3.94%	\$10,980.00	\$278,350.00	\$289,340.00	\$267,330.00	\$22,000.00							
31 Utilities and Bulk Purchases			-35.35%	(\$279,350.00)	\$790,150.00	\$310,800.00	\$510,800.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$361,600.00	\$361,600.00	\$361,600.00								
35 Contingency			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36 Statutory Expenditures			6.16%	\$126,852.00	\$2,060,418.00	\$2,187,271.00	\$2,187,271.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			0.00%	\$0.00	\$132,000.00	\$132,000.00	\$132,000.00								
43 Court and Public Defender	1.00		97.83%	\$97,930.00	\$100,100.00	\$198,030.00	\$198,030.00								
44 Capital			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
45 Debt			1.77%	\$32,970.00	\$1,860,280.00	\$1,893,250.00	\$1,893,250.00								
46 Deferred Charges			86.20%	\$37,930.00	\$44,000.00	\$81,930.00	\$81,930.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			1.17%	\$18,836.00	\$1,616,764.00	\$1,635,600.00	\$1,635,600.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	101.00	105.00	0.83%	\$205,431.29	\$24,767,084.00	\$24,972,515.29	\$24,843,867.00	\$128,648.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	188	\$25,545,000.00	1.18%	15A Public Schools	3	\$19,204,800.00	4.84%
2 Residential	2,978	\$981,605,200.00	45.16%	15B Other Schools	3	\$6,464,700.00	1.63%
3A/3B Farm	8	\$400,500.00	0.02%	15C Public Property	125	\$55,276,500.00	13.93%
4A Commercial	202	\$770,972,500.00	35.47%	15D Church and Charities	17	\$19,714,100.00	4.97%
4B Industrial	44	\$191,896,000.00	8.83%	15E Cemeteries & Graveyards	4	\$2,356,900.00	0.59%
4C Apartments	24	\$193,796,700.00	8.92%	15F Other Exempt	48	\$293,731,700.00	74.03%
5A/5B Railroad	4	\$2,747,200.00	0.13%				
6A/6B Business Personal Property	1	\$6,832,461.00	0.31%				
Total	3,449	\$2,173,795,561.00	100.00%	Total	200	\$396,748,700.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				18.25%			
Total # of property tax appeals filed in 2016		County Tax Board	127.00				
		State Tax Court	66.00				
Number of 2016 County Tax Board decisions appealed to Tax Court			16.00				
Number of pending property tax appeals in State Tax Court			36.00				
Amount paid out by municipality for tax appeals in 2016							

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	
				2016 Total Tax Rate	
G Commercial/Industrial Exemption					
I Dwelling Exemption	18		\$327,300.00		\$7,144.96
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	18	0.00	327,300.00		7,144.96

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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-6

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		8.00	58,837.04	\$58,837.04				
Supervisory Staff (Department Heads & Managers)	6.00		845,033.11	\$727,792.97	\$14,398.46	\$83,875.64	\$17,241.85	\$1,724.19
Police Officers (Including Superior Officers)	46.00	11.00	5,925,680.68	\$4,945,496.00	\$206,354.00	\$472,762.68	\$261,798.00	\$39,270.00
Fire Fighters (Including Superior Officers)	1.00	2.00	99,579.31	\$92,065.00	\$603.52	\$5,128.95	\$1,549.84	\$232.00
All Other Union Employees not listed above	53.00	12.00	3,002,945.07	\$2,257,169.00	\$191,731.86	\$206,208.86	\$316,214.35	\$31,621.00
All Other Non-Union Employees not listed above		70.00	1,256,758.00	\$1,256,758.00				
Totals	106.00	103.00	11,188,833.21	\$9,338,118.01	\$413,087.84	\$767,976.13	\$596,804.04	\$72,847.19

Is the Local Government required to comply with NJSAC 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	25.00	\$20,372.95	\$509,323.75	30.00	\$12,300.00	\$369,000.00
Parent & Child	5.00	\$6,295.09	\$31,475.45	5.00	\$21,500.00	\$107,500.00
Employee & Spouse (or Partner)	15.00	\$23,526.95	\$352,904.25	14.00	\$22,500.00	\$315,000.00
Family	34.00	\$77,127.43	\$2,622,332.62	35.00	\$33,100.00	\$1,158,500.00
Employee Cost Sharing Contribution (enter as negative -)			(\$437,000.00)			(\$437,000.00)
Subtotal	79.00		\$3,079,036.07	84.00		\$1,513,000.00
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	\$22,915.00	\$527,045.00	12	\$6,500.00	\$78,000.00
Parent & Child	5	\$7,519.30	\$37,596.50	4	\$22,000.00	\$88,000.00
Employee & Spouse (or Partner)	28	\$49,830.73	\$1,395,260.44	19	\$33,000.00	\$627,000.00
Family	14	\$46,999.05	\$657,986.70	12	\$39,000.00	\$468,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$58,649.37)			(\$24,770.00)
Subtotal	70.00		\$2,559,239.27	47.00		\$1,236,230.00
GRAND TOTAL	149.00		\$5,638,275.34	131.00		\$2,749,230.00

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
NO

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

UFB-9 Accumulated Absence Liability

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

Gross Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$21,200,000.00	\$21,200,000.00	\$0.00			
Regional School Debt	\$1,769,232.11	\$1,769,232.11	\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$8,612,000.00		\$8,612,000.00			
Notes Outstanding	\$2,789,501.80		\$2,789,501.80			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$2,765,342.40	\$2,765,342.40	\$0.00			
Total (Current Year)	\$37,136,076.31	\$25,734,574.51	\$11,401,501.80			
Population (2010 census)	12,709					
Per Capita Gross Debt	\$2,922.03					
Per Capita Net Debt	\$897.12					
3 Yr. Average Property Valuation		\$1,988,352,556.67				
Net Debt as % of 3 Year Avg Property Valuation		0.57%				

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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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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USER FRIENDLY BUDGET SECTION - Notes

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