



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1336_fba_2019.xlsm

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
Vito	P	Perillo	12/31/2021	vperillo@tintonfalls.com

Chief Administrative Officer

Michael		Skudera		mskudera@tintonfalls.com
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Chief Financial Officer

Thomas	P	Fallon		tfallon@tintonfalls.com
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Municipal Clerk

Melissa	A	Hesler		mhesler@tintonfalls.com
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Registered Municipal Accountant

Robert	W	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gary		Baldwin	12/31/2019	gbaldwin@tintonfalls.com
Nancyanne		Fama	12/31/2019	nfama@tintonfalls.com
John		Manginelli	12/31/2021	jmanginelli@tintonfalls.com
Christopher		Pak	12/31/2019	cpak@tintonfalls.com
Brock		Siebert	12/31/2021	bsiebert@tintonfalls.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>		
	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.489	\$15,570,411.93	24.44%	\$1,750.86	Municipal Purpose Tax	ACTUAL	\$15,867,962.95
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.023	\$716,863.00	1.13%	\$82.35	Municipal Open Space	ACTUAL	\$757,196.00
Fire Districts (avg. rate/total levies)	0.064	\$2,004,550.00	3.15%	\$229.15	Fire Districts (total levies)	ACTUAL	\$2,071,560.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.732	\$23,314,486.00	36.59%	\$2,620.92	Local School District	ACTUAL	\$25,280,800.00
Regional School District	0.393	\$12,536,562.00	19.68%	\$1,407.13	Regional School District	ACTUAL	\$13,369,209.00
County Purposes	0.254	\$8,100,863.80	12.71%	\$909.44	County Purposes	ESTIMATED	\$8,232,289.90
County Library	0.018	\$574,163.03	0.90%	\$64.45	County Library	ESTIMATED	\$575,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$898,203.65	1.41%	\$100.25	County Open Space	ESTIMATED	\$900,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.001	\$63,716,103.41	100.00%	\$7,164.56	Total ESTIMATED amount to be raised by taxes		\$67,054,017.85

Total Taxable Valuation as of October 1, 2018	\$3,365,319,487.00
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	\$358,049.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.489	0.472	-3.48%

<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,570,411.93	\$15,867,962.95	1.91%	\$297,551.02

<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,750.86	\$1,689.99	-3.48%	(\$60.87)

Revenue Anticipated, Excluding Tax Levy	10,602,085.58
Budget Appropriations, before Reserve for Uncollected Taxes	25,752,659.58
Total Non-Municipal Tax Levy	\$51,186,054.90
Amount to be Raised by Taxes - Before RUT	\$66,336,628.90
Reserve for Uncollected Taxes (RUT)	\$717,478.95
Total Amount to be Raised by Taxes	\$67,054,107.85

% of Tax Collections used to Calculate RUT	98.93%
If % used exceeds the actual collection % then reference the statutory exception used	

<u>Tax Collections - ACTUAL as of Prior Year</u>	
Total Tax Revenue, Collections CY 2018	63,791,819.95
Total Tax Levy, CY 2018	64,465,911.37
% of Taxes Collected, CY 2018	98.95%
Delinquent Taxes - December 31, 2018	\$609,138.16

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	8.19%	\$425,166.00	\$5,191,828.00	\$5,616,994.00	\$3,870,000.00	\$171,994.00	\$1,575,000.00					
08	Local Revenue	-7.97%	(\$447,951.54)	\$5,623,021.54	\$5,175,070.00	\$1,060,000.00	\$15,000.00	\$4,100,070.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,490,459.00	\$1,490,459.00	\$1,490,459.00							
08	Uniform Construction Code Fees	-43.83%	(\$248,170.00)	\$566,170.00	\$318,000.00	\$318,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	15.03%	\$52,385.00	\$348,615.00	\$401,000.00	\$401,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-21.31%	(\$83,761.87)	\$392,989.45	\$309,227.58	\$59,227.58	\$250,000.00						
08	Other Special Items	-16.50%	(\$553,778.41)	\$3,357,177.41	\$2,803,399.00	\$2,803,399.00							
15	Receipts from Delinquent Taxes	2.73%	\$15,939.93	\$584,060.07	\$600,000.00	\$600,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.27%	(\$369,077.39)	\$16,237,040.34	\$15,867,962.95	\$15,867,962.95							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	4.40%	\$31,940.28	\$725,255.72	\$757,196.00		\$757,196.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.41%	(\$1,177,308.00)	\$34,516,616.53	\$33,339,308.53	\$26,470,048.53	\$1,194,190.00	\$5,675,070.00	\$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	General Government	15.75	8.00	1.68%	\$39,400.00	\$2,346,652.00	\$2,386,052.00	\$2,317,052.00		\$69,000.00					
21	Land-Use Administration	2.00		2.64%	\$6,200.00	\$234,470.00	\$240,670.00	\$240,670.00							
22	Uniform Construction Code	4.50	5.00	0.79%	\$4,000.00	\$507,300.00	\$511,300.00	\$511,300.00							
23	Insurance			-7.45%	(\$297,000.00)	\$3,987,000.00	\$3,690,000.00	\$3,265,000.00		\$425,000.00					
25	Public Safety	46.00	8.00	2.95%	\$182,456.46	\$6,179,141.49	\$6,361,597.95	\$6,352,507.00	\$9,090.95						
26	Public Works	37.00	10.00	7.44%	\$322,442.44	\$4,334,054.19	\$4,656,496.63	\$3,716,000.00	\$54,996.63	\$238,500.00	\$647,000.00				
27	Health and Human Services			-9.23%	(\$8,450.00)	\$91,500.00	\$83,050.00	\$83,050.00							
28	Parks and Recreation	8.00	50.00	-4.05%	(\$38,930.00)	\$962,400.00	\$923,470.00	\$923,470.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			-7.21%	(\$361,983.00)	\$5,020,418.00	\$4,658,435.00	\$166,175.00	\$955,690.00	\$3,536,570.00					
31	Utilities and Bulk Purchases			0.11%	\$900.00	\$836,600.00	\$837,500.00	\$837,500.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.44%	\$181,279.00	\$2,816,011.00	\$2,997,290.00	\$2,864,790.00		\$132,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	3.25	1.00	11.99%	\$62,000.00	\$517,268.00	\$579,268.00	\$579,268.00							
43	Court and Public Defender	3.00	2.00	-5.20%	(\$19,100.00)	\$367,590.00	\$348,490.00	\$348,490.00							
44	Capital			74.26%	\$731,500.00	\$985,000.00	\$1,716,500.00	\$851,500.00		\$865,000.00					
45	Debt			1.98%	\$51,128.00	\$2,580,582.00	\$2,631,710.00	\$2,631,710.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.22%	\$8,662.02	\$708,816.93	\$717,478.95	\$717,478.95							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	119.50	84.00	2.66%	\$864,504.92	\$32,474,803.61	\$33,339,308.53	\$26,405,960.95	\$64,087.58	\$1,194,190.00	\$5,675,070.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				
			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	510	\$57,945,400.00	1.72%
2 Residential	6,739	\$2,412,890,500.00	71.70%
3A/3B Farm	59	\$7,571,500.00	0.22%
4A Commercial	172	\$612,259,600.00	18.19%
4B Industrial	17	\$36,418,000.00	1.08%
4C Apartments	4	\$234,462,600.00	6.97%
5A/5B Railroad	1		0.00%
6A/6B Business Personal Property	2	\$3,771,887.00	0.11%
Total	7,504	\$3,365,319,487.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$3,365,319,487.00

Total # of property tax appeals filed in 2018	County Tax Board	30.00
	State Tax Court	19.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2018	\$23,934.37
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$67,259,200.00	11.08%
15B Other Schools	6	\$39,732,200.00	6.54%
15C Public Property	174	\$362,491,900.00	59.71%
15D Church and Charities	26	\$28,370,400.00	4.67%
15E Cemeteries & Graveyards	6	\$8,526,800.00	1.40%
15F Other Exempt	48	\$100,693,300.00	16.59%
Total	274	\$607,073,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 18.04%

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		NONE		
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
Tinton Falls Senior Living	Other	\$36,450.00																	
Meadowbrook II	Other	\$43,442.00																	
Pines II / Meadowbrook	Other	\$58,120.00																	
Pines at Tinton Falls	Other	\$51,008.00																	
Commvault TF Urban Renewal LLC	Comm./Indust.	\$244,136.00																	
Radar Properties Urban Renewal	Comm./Indust.	\$17,925.22																	
Charles Wood Prop Urban Renewal	Comm./Indust.	\$45,562.50																	
Total Long Term Exemptions - Column Total		496,643.72	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL		\$496,643.72	\$0.00	\$0.00

**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	6.00	31,218.50	\$29,000.00	\$0.00	\$0.00	\$0.00	\$2,218.50
Supervisory Staff (Department Heads & Managers)	15.00	0.00	2,004,071.93	\$1,489,831.00	\$0.00	\$210,215.15	\$190,053.70	\$113,972.07
Police Officers (Including Superior Officers)	41.00	4.00	7,873,193.61	\$5,208,590.00	\$120,000.00	\$1,534,971.47	\$601,995.00	\$407,637.14
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	52.00	1.00	6,076,992.35	\$4,148,145.00	\$234,000.00	\$585,303.26	\$774,310.00	\$335,234.09
All Other Non-Union Employees not listed above	11.50	73.00	1,578,393.86	\$1,196,833.00	\$10,000.00	\$120,899.14	\$158,339.00	\$92,322.72
Totals	119.50	84.00	17,563,870.25	\$12,072,399.00	\$364,000.00	\$2,451,389.02	\$1,724,697.70	\$951,384.52

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	43.00	\$12,086.04	\$519,699.72	43.00	\$11,861.16	\$510,029.88
Parent & Child	14.00	\$21,633.96	\$302,875.44	16.00	\$21,231.60	\$339,705.60
Employee & Spouse (or Partner)	13.00	\$24,172.08	\$314,237.04	11.00	\$23,722.32	\$260,945.52
Family	38.00	\$33,720.00	\$1,281,360.00	39.00	\$33,092.76	\$1,290,617.64
Employee Cost Sharing Contribution (enter as negative -)			(\$638,423.00)			(\$629,352.44)
Subtotal	108.00		\$1,779,749.20	109.00		\$1,771,946.20
<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	15	\$5,758.02	\$86,370.30	12	\$8,829.99	\$105,959.88
Parent & Child	1	\$14,416.44	\$14,416.44	1	\$22,903.20	\$22,903.20
Employee & Spouse (or Partner)	30	\$13,888.81	\$416,664.30	29	\$24,098.50	\$698,856.50
Family	12	\$21,702.66	\$260,431.92	13	\$35,756.64	\$464,836.32
Employee Cost Sharing Contribution (enter as negative -)			(\$25,000.00)			(\$25,000.00)
Subtotal	58.00		\$752,882.96	55.00		\$1,267,555.90
GRAND TOTAL	166.00		\$2,532,632.16	164.00		\$3,039,502.10

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
PBA Local 1051	1375.00	\$369,077.00	X		
SOA Local 251	1474.00	\$417,667.00	X		
Local 177 Clerks	646.00	\$104,812.00	X		
Local 177 DPW	430.00	\$96,486.00	X		
Non-Union/Non-Contractual	2040.00	\$412,002.00		X	
Chief of Police	113.00	\$15,297.00	X		
Totals	6078.00	\$1,415,341.00			
Total Funds Reserved as of end of 2018		\$62,618.15			
Total Funds Appropriated in 2019		\$100,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2020	2021	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$0.00		
Regional School Debt	\$48,315,744.00	\$48,315,744.00	\$0.00	Utility Fund - Interest	\$0.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$409,000.00		
Sewer	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$101,897.00		
0			\$0.00	Bonds - Principal	\$1,590,000.00	\$1,640,000.00	\$1,685,000.00
0			\$0.00	Bonds - Interest	\$530,813.00	\$467,488.00	\$399,313.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00	Total	\$2,631,710.00	\$2,107,488.00	\$2,084,313.00
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00	Total Principal	\$1,999,000.00	\$1,640,000.00	\$1,685,000.00
Notes Outstanding	\$5,109,000.00		\$5,109,000.00	Total Interest	\$632,710.00	\$467,488.00	\$399,313.00
Bonds Outstanding	\$13,785,000.00	\$1,155,000.00	\$12,630,000.00	% of Total Current Year Budget	7.89%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$67,209,744.00	\$49,470,744.00	\$17,739,000.00	Description	Debt Not Listed Above		
Population (2010 census)	17,892			Total Guarantees - Governmental			
Per Capita Gross Debt	\$3,756.41			Total Guarantees - Other			
Per Capita Net Debt	\$991.45			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$3,225,583,097.00		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		0.55%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating	Aa2		
				Year of Last Rating	2016		
				Mark "X" if Municipality has no bond rating			

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	Monmouth County	Police Communications and 911	Includes Dispatch	1/1/2019	12/31/2019	\$279,683.87
Providing	Eatontown Borough	Municipal Court		8/1/2017	7/31/2022	\$290,000.00
Providing	Oceanport Borough	Municipal Court		8/30/2013	12/31/2019	\$51,620.00
Receiving	Mon. Cty Regional Health Com	Health Services		1/1/2019	12/31/2019	\$164,596.00
Receiving	Mon. Cty Regional Health Com	Landfill Monitoring		1/1/2016	12/31/2020	\$33,000.00
Receiving	Eatontown Borough	Street Sweeper	Use, Maintenance and Storage	9/3/2016	9/3/2019	Various
Providing	Keyport Borough	Tax Collector, Treasurer		1/1/2019	12/31/2023	\$60,000.00

USER FRIENDLY BUDGET SECTION - Notes

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