



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1215_fbi_2018.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
Francis		Womack	12/31/2018	mayor@northbrunswicknj.gov

Chief Administrative Officer

Kathryn		Monzo		kmonzo@northbrunswicknj.gov
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Chief Financial Officer

Kala		Sriranganathan		ksriranganathan@northbrunswicknj.gov
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Municipal Clerk

Lisa		Russo		lrusso@northbrunswicknj.gov
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Registered Municipal Accountant

Andrew		Hodulik		AGH@hm-pa.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Amanda		Guadagnino	12/31/2019	aguadagnino@northbrunswicknj.gov
Ralph		Andrews	12/31/2019	randrews@northbrunswicknj.gov
Robert		Davis	12/31/2017	bdavis@northbrunswicknj.gov
Robert		Corbin	12/31/2017	bcorbin@northbrunswicknj.gov
Sylvester		Paladino	12/31/2018	spaladino@northbrunswicknj.gov
Carlo		Socio	12/31/2018	csocio@northbrunswicknj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.202	\$29,608,164.83	22.52%	\$1,888.10	Municipal Purpose Tax	ACTUAL	\$30,346,002.38
Municipal Library	0.060	\$1,496,211.61	1.14%	\$94.25	Municipal Library	ACTUAL	\$1,486,428.17
Municipal Open Space	0.030	\$738,579.12	0.56%	\$47.12	Municipal Open Space	ACTUAL	\$738,789.54
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	3.325	\$81,847,325.00	62.26%	\$5,222.91	Local School District	ACTUAL	\$84,749,763.50
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.667	\$16,406,587.68	12.48%	\$1,047.72	County Purposes	ACTUAL	\$16,696,355.04
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.056	\$1,360,169.17	1.03%	\$87.96	County Open Space	ACTUAL	\$1,344,376.03
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	5.340	\$131,457,037.41	100.00%	\$8,388.07	Total ESTIMATED amount to be raised by taxes		\$135,361,714.66
Total Taxable Valuation as of October 1, 2017 <u>\$2,461,930,410.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>15,613,571.83</u>		
Current Year Average Residential Assessment <u>\$157,080.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>47,022,031.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$103,529,284.11</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$134,937,743.28</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$678,079.11</u>		
1.202	1.232	2.50%			Total Amount to be Raised by Taxes <u>\$135,615,822.39</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$29,608,164.83	\$30,346,002.38	2.49%	\$737,837.55				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>133,726,337.12</u>		
\$1,888.10	\$1,935.23	2.50%	\$47.12		Total Tax Levy, CY 2017 <u>133,808,210.40</u>		
					% of Taxes Collected, CY 2017 <u>99.94%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$113,066.49</u>		

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	6.74%	\$300,000.00	\$4,450,000.00	\$4,750,000.00	\$3,350,000.00		\$400,000.00	\$1,000,000.00				
08	Local Revenue	-1.24%	(\$236,195.77)	\$19,087,185.24	\$18,850,989.47	\$4,900,989.47		\$7,150,000.00	\$6,800,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,491,622.00	\$4,491,622.00	\$4,491,622.00							
08	Uniform Construction Code Fees	-36.29%	(\$518,520.50)	\$1,428,891.00	\$910,370.50	\$910,370.50							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$440,000.00		\$440,000.00	\$440,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-20.25%	(\$86,409.29)	\$426,799.15	\$340,389.86	\$340,389.86							
08	Other Special Items	2.46%	\$28,306.65	\$1,151,893.35	\$1,180,200.00	\$1,180,200.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.03%	(\$954,619.45)	\$31,554,619.45	\$30,600,000.00	\$30,600,000.00							
07	Minimum Library Tax	-0.65%	(\$9,783.44)	\$1,496,211.61	\$1,486,428.17	\$1,486,428.17							
54	Open Space Levy Tax	-0.07%	(\$521.00)	\$739,311.00	\$738,790.00	\$738,790.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.60%	(\$1,037,742.80)	\$64,826,532.80	\$63,788,790.00	\$48,438,790.00	\$0.00	\$7,550,000.00	\$7,800,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government		6.75%	\$162,823.00	\$2,412,108.00	\$2,574,931.00	\$2,574,931.00									
21	Land-Use Administration		2.52%	\$10,336.00	\$410,480.00	\$420,816.00	\$420,816.00									
22	Uniform Construction Code		-4.44%	(\$22,426.00)	\$505,613.00	\$483,187.00	\$523,187.00	(\$40,000.00)								
23	Insurance		7.08%	\$443,600.00	\$6,267,730.00	\$6,711,330.00	\$6,711,330.00									
25	Public Safety		1.76%	\$251,555.00	\$14,327,443.00	\$14,578,998.00	\$14,578,998.00									
26	Public Works		5.40%	\$216,078.00	\$4,002,564.00	\$4,218,642.00	\$4,218,642.00									
27	Health and Human Services		7.89%	\$11,260.00	\$142,700.00	\$153,960.00	\$153,960.00									
28	Parks and Recreation		-8.64%	(\$130,548.00)	\$1,511,176.00	\$1,380,628.00	\$1,380,628.00									
29	Education (including Library)		-0.65%	(\$9,783.44)	\$1,496,211.60	\$1,486,428.10	\$1,486,428.10									
30	Unclassified		163.16%	\$46,500.00	\$28,500.00	\$75,000.00	\$75,000.00									
31	Utilities and Bulk Purchases		-0.78%	(\$12,841.53)	\$1,642,156.00	\$1,629,314.40	\$1,629,314.40									
32	Landfill / Solid Waste Disposal		2.37%	\$20,000.00	\$845,000.00	\$865,000.00	\$865,000.00									
35	Contingency		0.00%	\$0.00	\$100.00	\$100.00	\$100.00									
36	Statutory Expenditures		6.06%	\$277,922.00	\$4,588,078.00	\$4,866,000.00	\$4,866,000.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$440,000.00		\$440,000.00	\$440,000.00									
43	Court and Public Defender		15.56%	\$78,244.00	\$502,792.00	\$581,036.00	\$581,036.00									
44	Capital		-21.26%	(\$67,500.00)	\$317,500.00	\$250,000.00	\$250,000.00									
45	Debt		2.92%	\$167,182.00	\$5,718,718.00	\$5,885,900.00	\$5,885,900.00									
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		2.36%	\$15,659.00	\$662,310.00	\$677,969.00	\$677,969.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	\$1,898,060.03	\$45,381,179.61	\$47,279,239.64	\$47,319,239.64	(\$40,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	964	\$55,505,800.00	2.25%	15A Public Schools	31	\$207,153,200.00	49.53%
2 Residential	9,811	\$1,543,724,900.00	62.63%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	22	\$1,218,600.00	0.05%	15C Public Property	520	\$178,940,200.00	42.79%
4A Commercial	417	\$392,856,900.00	15.94%	15D Church and Charities	47	\$15,890,200.00	3.80%
4B Industrial	57	\$264,787,200.00	10.74%	15E Cemeteries & Graveyards	10	\$11,208,800.00	2.68%
4C Apartments	36	\$201,554,600.00	8.18%	15F Other Exempt	23	\$5,034,000.00	1.20%
5A/5B Railroad	29	\$2,071,600.00	0.08%				
6A/6B Business Personal Property	1	\$2,983,967.00	0.12%				
Total	11,337	\$2,464,703,567.00	100.00%	Total	631	\$418,226,400.00	100.00%
Average Ratio (%), Assessed to True Value				55.18%			
Equalized Valuation, Taxable Properties				\$4,466,661,049.29			
Total # of property tax appeals filed in 2017				County Tax Board			
				74.00			
				State Tax Court			
				37.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				8.00			
Number of pending property tax appeals in State Tax Court				52.00			
Amount paid out by municipality for tax appeals in 2017				\$26,282.83			

Percentage of Exempt vs.
Non-Exempt Properties 16.97%

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				
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	0	0.00	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					
Supervisory Staff (Department Heads & Managers)	16.00		3,010,244.24	\$2,211,314.00		\$295,652.68	\$311,494.61	\$191,782.95
Police Officers (Including Superior Officers)	69.00		16,671,353.75	\$10,305,199.00	\$1,295,950.00	\$2,818,471.93	\$1,247,772.00	\$1,003,960.83
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	74.00		6,688,867.68	\$3,745,021.00	\$565,400.00	\$500,709.31	\$1,552,939.00	\$324,798.37
All Other Non-Union Employees not listed above	17.00		1,925,324.28	\$1,340,799.47		\$179,264.89	\$288,975.00	\$116,284.92
Totals	176.00	0.00	28,295,789.95	\$17,602,333.47	\$1,861,350.00	\$3,794,098.81	\$3,401,180.61	\$1,636,827.07

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

Yes

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	49.00	\$12,029.00	\$589,421.00	49.00	\$11,566.00	\$566,734.00
Parent & Child	17.00	\$22,033.00	\$374,561.00	17.00	\$21,186.00	\$360,162.00
Employee & Spouse (or Partner)	39.00	\$24,276.00	\$946,764.00	39.00	\$23,343.00	\$910,377.00
Family	75.00	\$34,185.00	\$2,563,875.00	75.00	\$32,870.00	\$2,465,250.00
Employee Cost Sharing Contribution (enter as negative -)			(\$975,000.00)			(\$975,000.00)
Subtotal	180.00		\$3,499,621.00	180.00		\$3,327,523.00
<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	8	\$17,101.00	\$136,808.00	8	\$16,443.00	\$131,544.00
Parent & Child	7	\$24,042.00	\$168,294.00	7	\$23,117.00	\$161,819.00
Employee & Spouse (or Partner)	4	\$32,657.00	\$130,628.00	4	\$31,401.00	\$125,604.00
Family	31	\$42,522.00	\$1,318,182.00	31	\$40,887.00	\$1,267,497.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$1,753,912.00	50.00		\$1,686,464.00
GRAND TOTAL	230.00		\$5,253,533.00	230.00		\$5,013,987.00

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)?

YES

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$36,425,000.00	\$36,425,000.00	\$0.00	Utility Fund - Principal	\$2,668,000.00	\$2,720,000.00	\$2,571,000.00	\$16,708,500.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$796,907.51	\$734,058.76	\$638,545.01	\$2,472,328.31
Utility Fund Debt				Bond Anticipation Notes - Principal	\$364,789.00			
Water	\$28,626,046.00	\$28,626,046.00	\$0.00	Bond Anticipation Notes - Interest	\$598,333.00			
Sewer	\$13,995,657.00	\$13,995,657.00	\$0.00	Bonds - Principal	\$3,697,000.00	\$3,575,000.00	\$3,619,000.00	\$31,840,750.00
0			\$0.00	Bonds - Interest	\$1,199,375.00	\$1,183,166.25	\$1,069,980.00	\$6,342,378.13
0			\$0.00	Loans & Other Debt - Principal	\$975,637.93	\$1,003,751.84	\$1,025,453.13	\$8,942,358.47
0			\$0.00	Loans & Other Debt - Interest	\$300,618.76	\$277,468.76	\$253,118.76	\$1,007,659.42
0			\$0.00					
			\$0.00	Total	\$10,600,661.20	\$9,493,445.61	\$9,177,096.90	\$67,313,974.33
<u>Municipal Purposes</u>								
Debt Authorized	\$8,056,891.00		\$8,056,891.00	Total Principal	\$7,705,426.93	\$7,298,751.84	\$7,215,453.13	\$57,491,608.47
Notes Outstanding	\$30,000,000.00	\$9,933,803.00	\$20,066,197.00	Total Interest	\$2,895,234.27	\$2,194,693.77	\$1,961,643.77	\$9,822,365.86
Bonds Outstanding	\$42,731,750.00	\$9,296,468.00	\$33,435,282.00	% of Total Current Year Budget	22.42%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$159,835,344.00	\$98,276,974.00	\$61,558,370.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	40,742			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,923.11			Rating	Aa2	AA+		
Per Capita Net Debt	\$1,510.93			Year of Last Rating	Aa2	AA+		
3 Yr. Average Property Valuation		\$4,459,794,369.00						
Net Debt as % of 3 Year Avg Property Valuation		1.38%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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