



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

[Email the UFB if not using Outlook](#)

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brad		Cohen	12/31/2020	BCohen@eastbrunswick.org

Chief Administrative Officer

Jack.	P.	Layne, Jr.		JLaynejr@eastbrunswick.org
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Chief Financial Officer

L. Mason		Neely		Lneely@eastbrunswick.org
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Municipal Clerk

Nennette		Perry		NPerry@eastbrunswick.org
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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
Camille		Ferraro Clark	12/31/2018	Camille.FerraroClark@eastbrunswick.org
Sterley		Stanley	12/31/2020	SStanley@eastbrunswick.org
Michael		Hughes	12/31/2018	MHughes@eastbrunswick.org
Michael		Spadafino	12/31/2020	Mspadafino@eastbrunswick.org
James		Wendell	12/31/2018	Jwendell@eastbrunswick.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	2.015	19.33%	\$0.54
Municipal Library	0.124	1.20%	\$0.03
Municipal Open Space	0.020	0.19%	\$0.01
Fire Districts (avg. rate/total levies)		0.00%	\$0.00
Other Special Districts (total levies)		0.00%	\$0.00
Local School District	6.801	65.19%	\$1.81
Regional School District		0.00%	\$0.00
County Purposes	1.358	13.02%	\$0.36
County Library		0.00%	\$0.00
County Board of Health		0.00%	\$0.00
County Open Space	0.113	1.08%	\$0.03
Other County Levies (total)		0.00%	\$0.00
Total (Calendar Year 2016 Budget)	10.431	100.00%	\$2.78

Total Taxable Valuation as of October 1, 2016 \$1,897,886,937.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$26.64

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
2.015	2.090	3.72%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$38,258,440.00	\$39,720,802.00	3.82%	\$1,462,362.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.54	\$0.56	3.72%	\$0.02

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$39,720,802.00
Municipal Library	ESTIMATED	\$2,410,702.00
Municipal Open Space	ESTIMATED	\$380,600.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$132,285,000.00
Regional School District		
County Purposes	ESTIMATED	\$25,400,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$2,140,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$202,337,104.00

Revenue Anticipated, Excluding Tax Levy 23,433,381.00

Budget Appropriations, before Reserve for Uncollected Taxes

Total Non-Municipal Tax Levy \$160,205,600.00

Amount to be Raised by Taxes - Before RUT \$136,772,219.00

Reserve for Uncollected Taxes (RUT) \$3,506,979.97

Total Amount to be Raised by Taxes \$140,279,198.97

% of Tax Collections used to Calculate RUT 97.50%

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 Levy, CY 2016

% of Taxes Collected, CY 2016

Delinquent Taxes - December 31, 2016

	0.00%
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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	POOL Utility	PARKING Utility	POLICE Utility	SEWER Utility	Utility
08	Surplus	129.40%	\$3,235,000.00	\$2,500,000.00	\$5,735,000.00	\$2,500,000.00	---	\$2,356,200.00	\$312,800.00	\$72,500.00	\$93,000.00	\$400,500.00	---
08	Local Revenue	301.31%	\$18,519,166.54	\$6,146,153.46	\$24,665,320.00	\$6,191,720.00	\$380,600.00	\$7,760,000.00	\$1,113,000.00	\$3,280,000.00	\$150,000.00	\$5,790,000.00	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,174,164.00	\$4,174,164.00	\$4,174,164.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	6.80%	\$341,953.89	\$5,030,706.11	\$5,372,660.00	\$5,372,660.00	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$3,639,837.00	---	\$3,639,837.00	\$3,639,837.00	---	---	---	---	---	---	---
10	Public and Private Revenue	-100.00%	(\$971,016.33)	\$971,016.33	\$0.00	---	---	---	---	---	---	---	---
08	Other Special Items	-100.00%	(\$2,490,625.94)	\$2,490,625.94	\$0.00	---	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	31.98%	\$376,767.84	\$1,178,232.16	\$1,555,000.00	\$1,555,000.00	---	---	---	---	---	---	---
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.82%	\$1,462,362.00	\$38,258,440.00	\$39,720,802.00	\$39,720,802.00	---	---	---	---	---	---	---
07	Minimum Library Tax	1.75%	\$41,359.00	\$2,369,541.00	\$2,410,900.00	\$2,410,900.00	---	---	---	---	---	---	---
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	38.27%	\$24,154,804.00	\$63,118,879.00	\$87,273,683.00	\$65,565,083.00	\$380,600.00	\$10,116,200.00	\$1,425,800.00	\$3,357,500.00	\$243,000.00	\$6,190,500.00	\$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	Water Utility	POOL Utility	PARKING Utility	POLICE Utility	SEWER Utility	Utility	
	Full-Time	Part-Time														
20	General Government	17,000	6,000	7.78%	\$220,586.00	\$3,054,710.00	\$3,054,710.00									
21	Land-Use Administration	13,000	4,000	1.00%	\$14,260.00	\$1,438,930.00	\$1,438,930.00									
22	Uniform Construction Code	9,000	7,000	N/A	\$0.00	\$0.00										
23	Insurance		1,000	5.25%	\$588,727.00	\$11,216,573.00	\$11,805,300.00									
25	Public Safety	114,000	38,000	1.01%	\$135,650.00	\$13,488,236.00	\$13,623,886.00									
26	Public Works	28,000	10,000	17.45%	\$544,383.00	\$3,119,317.00	\$3,663,700.00									
27	Health and Human Services	6,000	3,000	2.20%	\$4,128.00	\$187,872.00	\$192,000.00									
28	Parks and Recreation	38,000	7,000	1.63%	\$55,682.00	\$3,409,320.00	\$3,465,002.00									
29	Education (including Library)	30,000	46,000	2.38%	\$72,186.00	\$3,036,114.00	\$3,108,300.00									
30	Unclassified			N/A	\$0.00	\$0.00										
31	Utilities and Bulk Purchases	37,000	7,000	1306.96%	\$17,925,000.00	\$1,371,500.00	\$1,341,000.00			\$9,390,200.00	\$1,023,300.00	\$1,552,500.00	\$243,000.00	\$5,746,500.00		
32	Landfill - Solid Waste Disposal	4,000	4,000	-10.76%	(\$468,794.00)	\$4,356,000.00	\$3,887,206.00									
35	Contingency			N/A	\$0.00	\$0.00										
36	Statutory Expenditures			0.65%	\$38,863.00	\$6,010,400.00	\$6,049,263.00									
37	Judgements			N/A	\$0.00	\$0.00										
42	Shared Services			2.75%	\$7,432.00	\$270,074.00	\$277,506.00									
43	Court and Public Defender	9,000	4,000	-0.05%	(\$320,000)	\$678,500.00	\$678,180.00									
44	Capital			\$0.00%	\$100,000.00	\$200,000.00	\$300,000.00									
45	Debt			66.58%	\$5,237,030.00	\$7,866,170.00	\$9,030,100.00			\$380,600.00	\$402,500.00	\$1,800,000.00		\$464,000.00		
46	Deferred Charges			N/A	\$0.00	\$0.00										
48	Debt - Type 1 School District			N/A	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$3,650,000.00	\$3,650,000.00									
55	Surplus General Budget			N/A	\$0.00	\$0.00										
	Total	305,000	137,000	38.78%	\$24,474,813.00	\$63,118,870.00	\$87,593,683.00	\$65,565,083.00	\$0.00	\$380,600.00	\$1,423,800.00	\$3,352,500.00	\$243,000.00	\$6,210,500.00	\$0.00	

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	537	\$14,646.00	0.00%	15A Public Schools	23	\$55,835,400.00	27.10%
2 Residential	15,930	\$1,492,910,200.00	79.00%	15B Other Schools	1	\$219,000.00	0.11%
3A/3B Farm	77	\$2,471,500.00	0.13%	15C Public Property	311	\$80,207,900.00	38.93%
4A Commercial	615	\$286,696,950.00	15.17%	15D Church and Charities	38	\$22,813,200.00	11.07%
4B Industrial	107	\$85,598,200.00	4.53%	15E Cemeteries & Graveyards	11	\$4,859,300.00	2.36%
4C Apartments	10	\$19,733,100.00	1.04%	15F Other Exempt	143	\$42,113,100.00	20.44%
5A/5B Railroad	9	\$242,000.00	0.01%				
6A/6B Business Personal Property	3	\$2,031,934.00	0.11%				
Total	17,288	\$1,889,698,530.00	100.00%	Total	527	\$206,047,900.00	100.00%
Average Ratio (%), Assessed to True Value		26.64%		Percentage of Exempt vs. Non-Exempt Properties			10.90%
Equalized Valuation, Taxable Properties		\$7,093,462,950.45					
Total # of property tax appeals filed in 2016		County Tax Board	203.00				
		State Tax Court	17.00				
Number of 2016 County Tax Board decisions appealed to Tax Court			34.00				
Number of pending property tax appeals in State Tax Court			51.00				
Amount paid out by municipality for tax appeals in 2016			\$247,860.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$550,000.00	\$2,629,200.00	
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	3	\$145,476.00	\$8,864,000.00	
O Multiple Dwelling Abatement	4	695,476.00	11,493,200.00	0.00
Total 5 Yr Exemptions/Abatelements				

**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		6.00	80,665.00	\$73,000.00	\$0.00	\$2,190.00	\$0.00	\$5,475.00
Supervisory Staff (Department Heads & Managers)	26.00		3,559,834.00	\$2,494,672.00	\$3,690.00	\$294,372.00	\$580,000.00	\$187,100.00
Police Officers (Including Superior Officers)	84.00		18,353,177.00	\$9,457,777.00	\$2,190,500.00	\$2,376,900.00	\$3,388,000.00	\$940,000.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	157.00		15,995,333.00	\$7,552,621.00	\$2,051,870.00	\$1,050,396.00	\$4,774,000.00	\$566,446.00
All Other Non-Union Employees not listed above	30.00		3,002,942.00	\$2,093,000.00	\$3,000.00	\$155,799.00	\$594,168.00	\$156,975.00
Totals	297.00	69.00	40,991,951.00	\$21,671,070.00	\$4,249,060.00	\$3,879,657.00	\$9,336,168.00	\$1,855,996.00

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	223.00	\$10,521.96	\$2,346,397.08	162.00	\$9,163.80	\$1,484,535.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	327.00	\$23,422.20	\$7,659,059.40	367.00	\$20,334.00	\$7,462,578.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	550.00		\$10,005,456.48	529.00		\$8,947,113.60
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	79	\$10,521.96	\$831,234.84	67	\$9,163.80	\$613,974.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	181	\$23,422.20	\$4,239,418.20	167	\$20,334.00	\$3,395,778.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	260.00		\$5,070,653.04	234.00		\$4,009,752.60
GRAND TOTAL	810.00		\$15,076,109.52	763.00		\$12,956,866.20

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)?

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

NO
NO

USER FRIENDLY BUDGET SECTION - Notes

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

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