



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:

State: **Zip:**

Mayor

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

Chief Administrative Officer

Joseph		Criscuolo		Jcriscuolo@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

Scott		Clelland		Sclelland@wvss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Carnille		Ferraro Clark	12/31/2018	Carnille.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

2017 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		#DIV/0!	\$0.00
Municipal Library		#DIV/0!	\$0.00
Municipal Open Space		#DIV/0!	\$0.00
Fire Districts (avg. rate/total levies)		#DIV/0!	\$0.00
Other Special Districts (total levies)		#DIV/0!	\$0.00
Local School District		#DIV/0!	\$0.00
Regional School District		#DIV/0!	\$0.00
County Purposes		#DIV/0!	\$0.00
County Library		#DIV/0!	\$0.00
County Board of Health		#DIV/0!	\$0.00
County Open Space		#DIV/0!	\$0.00
Other County Levies (total)		#DIV/0!	\$0.00
Total (Calendar Year 2017 Budget)	0.000	\$0.00	#DIV/0!

Total Taxable Valuation as of October 1, 2017 \$1,900,533,684.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$99,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.000	2.086	#DIV/0!

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$39,662,007.00	#DIV/0!	\$39,662,007.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,065.14	#DIV/0!	\$2,065.14

Sheet UFB-1

Current Year 2018 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$39,662,007.00
Municipal Library	ACTUAL	\$2,501,327.00
Municipal Open Space	ACTUAL	\$380,000.00
Fire Districts (total levies)	ACTUAL	\$4,233,882.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ACTUAL	\$133,530,328.00
Regional School District	ACTUAL	\$0.00
County Purposes	ACTUAL	\$27,489,007.00
County Library	ACTUAL	\$0.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ACTUAL	\$4,386,072.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$212,182,623.00

Revenue Anticipated, Excluding Tax Levy 25,081,469.00
 Budget Appropriations, before Reserve for Uncollected Taxes 63,594,803.00
 Total Non-Municipal Tax Levy \$170,019,289.00
 Amount to be Raised by Taxes - Before RUT \$208,532,623.00
 Reserve for Uncollected Taxes (RUT) \$3,606,362.76
 Total Amount to be Raised by Taxes \$212,138,985.76

% of Tax Collections used to Calculate RUT 98.30%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year
 Total Tax Revenue, Collections CY 2017 44,052,215.00
 Total Tax Levy, CY 2017 42,072,907.00
 % of Taxes Collected, CY 2017 104.70%
 Delinquent Taxes - June 30, 2017 \$1,789,996.00

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	Water Utility	Pool Utility	Parking Utility	Police Utility	Sewer Utility	Utility
08	Surplus	166.84%	\$4,170,931.00	\$2,500,000.00	\$6,670,931.00	\$3,300,000.00							
08	Local Revenue	308.09%	\$19,506,386.00	\$6,331,422.00	\$25,837,808.00	\$6,423,808.00		\$8,660,000.00	\$399,361.00	\$489,060.00	\$94,200.00	\$2,388,310.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$0.00	\$4,174,164.00	\$4,174,164.00			\$1,117,000.00	\$3,295,000.00	\$152,000.00	\$6,190,000.00	
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent!</i>												
11	Shared Services Agreements	4.96%	\$231,453.00	\$4,666,163.00	\$4,897,616.00	\$4,897,616.00							
08	Additional Revenue Offset by Appropriations	7.31%	\$73,598.00	\$1,006,402.00	\$1,080,000.00	\$1,080,000.00							
10	Public and Private Revenue	-41.32%	(\$209,878.00)	\$507,885.00	\$298,007.00	\$298,007.00							
08	Other Special Items	2.37%	\$77,691.00	\$3,275,183.00	\$3,352,874.00	\$3,352,874.00							
15	Receipts from Delinquent Taxes	-13.13%	(\$234,996.00)	\$1,789,996.00	\$1,555,000.00	\$1,555,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.00%	\$0.00	\$39,662,007.00	\$39,662,007.00	\$39,662,007.00							
07	Minimum Library Tax	3.76%	\$90,627.00	\$2,410,700.00	\$2,501,327.00	\$2,501,327.00							
54	Open Space Levy Tax	0.11%	\$422.00	\$379,578.00	\$380,000.00	\$0.00	\$380,000.00						
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	35.54%	\$23,706,234.00	\$66,703,500.00	\$90,409,734.00	\$67,244,803.00	\$380,000.00	\$8,660,000.00	\$1,516,361.00	\$3,784,060.00	\$246,200.00	\$8,578,310.00	\$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	17.00	6.00	24.13%	\$683,747.00	\$2,834,124.00	\$3,517,871.00									
21	Land-Use Administration	13.00	4.00	-29.78%	(\$29,275.00)	\$1,424,670.00	\$1,000,395.00									
22	Uniform Construction Code	9.00	7.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
23	Insurance		1.00	4.76%	\$53,427.00	\$11,216,573.00	\$11,750,000.00									
25	Public Safety	114.00	38.00	1.87%	\$251,944.00	\$13,488,236.00	\$13,740,180.00									
26	Public Works	28.00	10.00	139.15%	\$4,340,418.00	\$3,119,317.00	\$7,459,735.00									
27	Health and Human Services	6.00	3.00	3.90%	\$7,330.00	\$187,872.00	\$195,202.00									
28	Parks and Recreation	38.00	7.00	22.22%	\$757,661.00	\$3,409,320.00	\$4,166,981.00									
29	Education (including Library)		30.00	-1.15%	(\$34,787.00)	\$3,036,114.00	\$3,001,327.00									
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases	37.00	7.00	1219.43%	\$16,724,431.00	\$1,371,500.00	\$18,095,931.00									
32	Landfill/ Solid Waste Disposal	4.00	4.00	-56.13%	(\$2,445,000.00)	\$4,356,000.00	\$1,911,000.00									
35	Contingency			#DIV/0!	\$225,000.00	\$225,000.00	\$225,000.00									
36	Statutory Expenditures			2.43%	\$146,331.00	\$6,010,400.00	\$6,156,731.00									
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-100.00%	(\$270,074.00)	\$270,074.00	\$0.00									
43	Court and Public Defender	9.00	4.00	1.74%	\$11,781.00	\$678,500.00	\$690,281.00									
44	Capital			275.00%	\$550,000.00	\$200,000.00	\$750,000.00									
45	Debt			79.24%	\$6,232,930.00	\$7,866,170.00	\$9,030,100.00									
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$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			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	305.00	137.00	43.24%	\$27,290,864.00	\$63,118,870.00	\$90,409,734.00	\$67,244,803.00	\$380,000.00	\$8,660,000.00	\$1,516,361.00	\$3,784,060.00	\$246,200.00	\$8,578,310.00	\$0.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1	527	\$14,581,900.00	0.77%	15A	23	\$55,625,800.00	26.82%
2	15,939	\$1,495,898,800.00	78.78%	15B	1	\$219,000.00	0.11%
3A/3B	74	\$2,394,300.00	0.13%	15C	311	\$81,491,700.00	39.29%
4A	619	\$281,670,250.00	14.83%	15D	38	\$22,813,200.00	11.00%
4B	106	\$84,108,700.00	4.43%	15E	11	\$4,859,300.00	2.34%
4C	10	\$17,733,100.00	0.93%	15F	143	\$42,377,000.00	20.43%
5A/5B	9	\$242,000.00	0.01%				
6A/6B	3	\$2,146,634.00	0.11%				
	17,287	\$1,898,775,684.00	100.00%				
				Total	527	\$207,386,000.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
25.34%				10.92%			
\$7,493,195,280.19							
Total # of property tax appeals filed in 2017		258.00					
		County Tax Board					
		State Tax Court					
		27.00					
Number of 2017 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2017				\$743,005.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
G	1	\$794,024.40	\$2,629,200.00
I			
J			
K			
L			
N			
O			
Total 5 Yr Exemptions/Abatements		794,024.40	2,629,200.00

Taxes if Billed in Full
2017 Total Tax Rate

	0.00
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USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments In Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PILOD) - Long Term Tax Exemptions						Prior Budget Year's Payments In Lieu of Tax (PILOD) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2017 Total Tax Rate	Taxes if Billed In Fall	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2017 Total Tax Rate	Taxes if Billed In Fall	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2017 Total Tax Rate	Taxes if Billed In Fall	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2017 Total Tax Rate	Taxes if Billed In Fall	
Iahu Coach Housing	Adm Housing	\$794,024.00	\$2,685,706.00	\$1,177,409.00	\$660,902.00																			
Out Creek Village II	Adm Housing	\$44,303.00	\$2,658,900.00	\$283,199.00																				
Total Long Term Exemptions - Column Total					942,027.00	11,549,706.00	2,121,513.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total					\$0.00	\$0.00	\$0.00	\$0.00
Mark - X - if Grand Total								Total Long Term Exemptions - GRAND TOTAL					\$942,027.00	11,549,706.00	2,121,513.00									

**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		6.00	80,665.00	\$73,000.00	\$0.00	\$2,190.00	\$0.00	\$5,475.00
Supervisory Staff (Department Heads & Managers)	22.00		3,252,248.00	\$2,256,212.00	\$36,788.00	\$270,745.00	\$519,288.00	\$169,215.00
Police Officers (Including Superior Officers)	84.00		17,558,529.00	\$10,059,140.00	\$154,487.00	\$2,607,731.00	\$3,982,736.00	\$754,435.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00		\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	135.00		15,281,925.00	\$7,125,088.00	\$285,916.00	\$2,150,000.00	\$5,186,540.00	\$534,381.00
All Other Non-Union Employees not listed above	30.00	63.00	3,036,187.00	\$2,160,063.00	\$6,000.00		\$708,120.00	\$162,004.00
Totals	271.00	69.00	39,209,554.00	\$21,673,503.00	\$483,191.00	\$5,030,666.00	\$10,396,684.00	\$1,625,510.00

Is the Local Government required to comply with N.J.S.A. 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		214.00	\$10,548.00	\$2,257,272.00	223.00	\$10,120.00	\$2,256,760.00
Parent & Child			\$23,064.00	\$0.00		\$22,978.00	\$0.00
Employee & Spouse (or Partner)			\$23,064.00	\$0.00		\$22,978.00	\$0.00
Family		315.00	\$23,064.00	\$7,265,160.00	327.00	\$22,978.00	\$7,513,806.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		529.00		\$9,522,432.00	550.00		\$9,770,566.00
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		82	\$10,548.00	\$864,936.00	79	\$10,120.00	\$799,480.00
Parent & Child			\$23,064.00	\$0.00		\$22,978.00	\$0.00
Employee & Spouse (or Partner)			\$23,064.00	\$0.00		\$22,978.00	\$0.00
Family		172	\$23,064.00	\$3,967,008.00	181	\$22,978.00	\$4,159,018.00
Employee Cost Sharing Contribution (enter as negative -)							
Subtotal		254.00		\$4,831,944.00	260.00		\$4,958,498.00
GRAND TOTAL		783.00		\$14,354,376.00	810.00		\$14,729,064.00

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)?

No

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

No

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

	Gross Debt		Deductions		Net Debt	
Local School Debt	\$165,970,302.00	\$133,479,480.00		\$32,490,822.00		
Regional School Debt					\$0.00	
Utility Fund Debt						
Water	\$4,900,000.00	\$4,900,000.00		\$0.00		
Pool	\$3,020,000.00	\$3,020,000.00		\$0.00		
Parking	\$24,360,000.00	\$24,360,000.00		\$0.00		
Police				\$0.00		
Sewer	\$2,010,000.00	\$2,010,000.00		\$0.00		
0				\$0.00		
Municipal Purposes						
Debt Authorized				\$0.00		
Notes Outstanding	\$43,981,822.00	\$36,105,000.00		\$7,876,822.00		
Bonds Outstanding	\$24,360,000.00	\$24,360,000.00		\$0.00		
Loans and Other Debt				\$0.00		
Total (Current Year)	\$268,602,124.00	\$228,234,480.00		\$40,367,644.00		
Population (2010 census)	47,512					
Per Capita Gross Debt	\$5,653.35					
Per Capita Net Debt	\$849.63					
3 Yr. Average Property Valuation	\$7,279,612,105.00					
Net Debt as % of 3 Year Avg Property Valuation	0.55%					

	Current Year Budget		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal	\$1,200,000.00	\$1,200,000.00	\$1,400,000.00	\$1,921,400.00				
Utility Fund - Interest	\$647,800.00	\$621,800.00	\$593,800.00	\$4,013,700.00				
Bond Anticipation Notes - Principal	\$8,088,075.00							
Bond Anticipation Notes - Interest	\$942,025.00							
Bonds - Principal								
Bonds - Interest								
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total	\$10,877,900.00	\$1,821,800.00	\$1,993,800.00	\$23,225,100.00				
Total Principal	\$9,288,075.00	\$1,200,000.00	\$1,400,000.00	\$19,211,400.00				
Total Interest	\$1,589,825.00	\$621,800.00	\$593,800.00	\$4,013,700.00				
% of Total Current Year Budget	12.03%							
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating	Moody's	Standard & Poors	Fitch					
Rating	AA+							
Year of Last Rating								
Mark "X" if Municipality has no bond rating								

USER FRIENDLY BUDGET SECTION - Notes

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

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