



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1215_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: North Brunswick **State:** NJ **Zip:** 08902

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Francis		Womack	12/31/2015	mayor@northbrunswicknj.gov

Chief Administrative Officer

Robert		Lombard		rlombard@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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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Shanti		Narra	12/31/2015	snarra@northbrunswicknj.gov
Cathy		Nicola	12/31/2016	cathynicola@northbrunswicknj.gov
Robert		Corbin	12/31/2017	bobcorbin2@northbrunswicknj.gov
Bob		Davis	12/31/2017	bobdavis2@northbrunswicknj.gov
Carlo		Socio	12/31/2015	csocio@northbrunswicknj.gov
Ralph		Andrews	12/31/2016	randrews@northbrunswicknj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	1.177	\$28,929,745.64	22.43%	\$1,853.65	Municipal Purpose Tax	ACTUAL	\$29,097,252.00
Municipal Library	0.060	\$1,480,011.42	1.15%	\$94.49	Municipal Library	ACTUAL	\$1,480,011.00
Municipal Open Space	0.030	\$737,115.18	0.57%	\$47.25	Municipal Open Space	ESTIMATED	\$737,850.00
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	3.253	\$79,925,558.00	61.98%	\$5,123.12	Local School District	ESTIMATED	\$80,605,256.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.674	\$16,538,239.87	12.82%	\$1,061.48	County Purposes	ESTIMATED	\$16,417,198.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.055	\$1,349,714.42	1.05%	\$86.62	County Open Space	ESTIMATED	\$1,340,221.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	5.249	\$128,960,384.53	100.00%	\$8,266.60	Total ESTIMATED amount to be raised by taxes		\$129,677,788.00
Total Taxable Valuation as of October 1, 2015 <u>\$2,457,050,620.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>15,024,645.46</u>		
Current Year Average Residential Assessment <u>\$157,489.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>44,955,559.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$99,100,525.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$129,031,438.54</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$648,399.19</u>		
1.154	1.177	1.99%			Total Amount to be Raised by Taxes <u>\$129,679,837.73</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		
\$28,307,168.00	\$28,929,745.64	2.20%	\$622,577.64				
<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 2015 <u>129,522,487.00</u>		
\$1,809.87	\$1,842.62	1.81%	\$32.75		Total Tax Levy, CY 2015 <u>129,659,436.00</u>		
					% of Taxes Collected, CY 2015 <u>99.89%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$0.00</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
08	Surplus	-8.55%	(\$339,000.00)	\$3,964,000.00	\$3,625,000.00	\$2,850,000.00		\$300,000.00	\$475,000.00
08	Local Revenue	0.59%	\$104,578.00	\$17,826,048.00	\$17,930,626.00	\$4,557,454.00		\$6,937,750.00	\$6,435,422.00
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	0.00%	(\$28.00)	\$567,028.00	\$567,000.00	\$567,000.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	21.16%	\$235,511.00	\$1,113,058.00	\$1,348,569.00	\$1,348,569.00			
08	Other Special Items	-11.25%	(\$153,350.94)	\$1,363,350.94	\$1,210,000.00	\$1,210,000.00			
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00				
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	-1.58%	(\$466,404.00)	\$29,563,656.00	\$29,097,252.00	\$29,097,252.00			
07	Minimum Library Tax	-0.43%	(\$6,392.00)	\$1,486,403.00	\$1,480,011.00	\$1,480,011.00			
54	Open Space Levy Tax	0.10%	\$735.00	\$737,115.00	\$737,850.00	\$737,850.00			
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00				
	Total	-1.02%	(\$624,350.94)	\$61,112,280.94	\$60,487,930.00	\$46,339,758.00	\$0.00	\$7,237,750.00	\$6,910,422.00

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		
	Full-Time	Part-Time								Water	Sewer	
20	General Government	23.00		6.14%	\$133,331.00	\$2,171,191.00	\$2,304,522.00	\$2,402,822.00			(\$69,300.00)	(\$29,000.00)
21	Land-Use Administration	8.00		2.82%	\$11,081.00	\$392,316.00	\$403,397.00	\$443,397.00	(\$40,000.00)			
22	Uniform Construction Code	4.00		-2.74%	(\$12,833.00)	\$467,985.00	\$455,152.00	\$455,152.00				
23	Insurance			5.53%	\$319,584.00	\$5,779,200.00	\$6,098,784.00	\$6,098,784.00				
25	Public Safety	102.00	43.00	2.58%	\$347,941.00	\$13,486,872.00	\$13,834,813.00	\$13,900,813.00	(\$66,000.00)			
26	Public Works	35.00	2.00	-2.24%	(\$86,609.00)	\$3,864,702.00	\$3,778,093.00	\$3,821,853.00	(\$43,760.00)			
27	Health and Human Services			0.56%	\$800.00	\$142,250.00	\$143,050.00	\$143,050.00				
28	Parks and Recreation	20.00	3.00	-1.69%	(\$23,923.00)	\$1,419,471.00	\$1,395,548.00	\$1,625,803.00	(\$230,255.00)			
29	Education (including Library)			-0.43%	(\$6,393.00)	\$1,486,404.00	\$1,480,011.00	\$1,480,011.00				
30	Unclassified			-6.25%	(\$2,500.00)	\$40,000.00	\$37,500.00	\$37,500.00				
31	Utilities and Bulk Purchases			-0.54%	(\$9,365.00)	\$1,734,865.00	\$1,725,500.00	\$1,725,500.00				
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$805,000.00	\$805,000.00	\$805,000.00				
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00				
36	Statutory Expenditures			4.39%	\$193,391.00	\$4,406,593.00	\$4,599,984.00	\$4,599,984.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00					
42	Shared Services			#DIV/0!	\$0.00		\$0.00					
43	Court and Public Defender	7.00	1.00	-0.97%	(\$4,578.00)	\$471,449.00	\$466,871.00	\$466,871.00				
44	Capital			-14.58%	(\$56,500.00)	\$387,500.00	\$331,000.00	\$331,000.00				
45	Debt			-9.10%	(\$572,660.00)	\$6,290,325.00	\$5,717,665.00	\$5,717,665.00				
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			2.07%	\$13,127.00	\$633,222.00	\$646,349.00	\$646,349.00				
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
	Total	199.00	49.00	0.55%	\$243,894.00	\$43,979,445.00	\$44,223,339.00	\$44,701,654.00	(\$380,015.00)	\$0.00	(\$69,300.00)	(\$29,000.00)

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
					Capital Surplus	\$200,000.00	Premium on sale of BAN varies according to the market condition
		X			Emergency Mangement - S&W Increase	\$81,460.00	Additional O/T incurred due to the warehouse fire
		X			Emergency Mangement - O/E	\$70,500.00	Additional expenses incurred due to the warehouse fire

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	787	\$39,881,100.00	1.62%	15A Public Schools	31	\$207,153,200.00	50.21%	
2 Residential	9,806	\$1,544,335,100.00	62.82%	15B Other Schools			0.00%	
3A/3B Farm	22	\$1,218,400.00	0.05%	15C Public Property	491	\$178,718,600.00	43.32%	
4A Commercial	416	\$380,685,800.00	15.49%	15D Church and Charities	47	\$15,479,900.00	3.75%	
4B Industrial	58	\$286,469,800.00	11.65%	15E Cemeteries & Graveyards	10	\$11,208,800.00	2.72%	
4C Apartments	36	\$201,556,600.00	8.20%	15F Other Exempt	49		0.00%	
5A/5B Railroad	29	\$2,071,600.00	0.08%					
6A/6B Business Personal Property	1	\$2,095,820.00	0.09%					
Total	11,155	\$2,458,314,220.00	100.00%	Total	628	\$412,560,500.00	100.00%	
Average Ratio (%), Assessed to True Value				55.20%	Percentage of Exempt vs. Non-Exempt Properties			5.33%
Equalized Valuation, Taxable Properties				\$4,453,467,789.86				
Total # of property tax appeals filed in 2015		County Tax Board	141.00					
		State Tax Court	53.00					
Number of 2015 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court				103.00				
Amount paid out by municipality for tax appeals in 2015				\$5,190.00				

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 2015 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)	21.00		2,340,994.77	\$1,632,883.00		\$203,457.22	\$379,739.00	\$124,915.55
Police Officers (Including Superior Officers)	68.00		15,143,951.67	\$9,369,963.00	\$1,334,732.00	\$2,405,269.50	\$1,215,078.00	\$818,909.17
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	81.00		7,281,005.59	\$4,207,831.00	\$492,350.00	\$524,295.74	\$1,696,965.00	\$359,563.85
All Other Non-Union Employees not listed above	9.00		2,250,377.37	\$1,632,883.00	\$141,864.00	\$203,457.22	\$136,405.00	\$135,768.15
Totals	179.00	0.00	27,016,329.40	\$16,843,560.00	\$1,968,946.00	\$3,336,479.69	\$3,428,187.00	\$1,439,156.71

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

Y

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	43.00	\$11,909.00	\$512,087.00
Parent & Child	21.00	\$19,073.00	\$400,533.00
Employee & Spouse (or Partner)	39.00	\$23,818.00	\$928,902.00
Family	76.00	\$32,035.00	\$2,434,660.00
Employee Cost Sharing Contribution (enter as negative -)			(\$848,000.00)
Subtotal	179.00	\$86,835.00	\$3,428,182.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	11	\$15,202.00	\$167,222.00
Parent & Child	7	\$21,278.00	\$148,946.00
Employee & Spouse (or Partner)	8	\$30,900.00	\$247,200.00
Family	22	\$37,702.00	\$829,444.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	48.00	\$105,082.00	\$1,392,812.00
GRAND TOTAL	227.00	\$191,917.00	\$4,820,994.00

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	Current Year	2017	2018	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$43,931,000.00	\$43,931,000.00	\$0.00	Utility Fund - Principal	\$2,393,000.00	\$2,562,000.00	\$2,653,000.00	\$20,737,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$883,326.00	\$869,875.00	\$820,797.00	\$3,871,192.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$757.00			
Water	\$32,120,427.00	\$32,120,427.00	\$0.00	Bond Anticipation Notes - Interest	\$51,663.00	\$69,806.00		
Sewer	\$20,425,471.00	\$20,425,471.00	\$0.00	Bonds - Principal	\$4,112,000.00	\$3,673,000.00	\$3,632,000.00	\$39,420,750.00
0			\$0.00	Bonds - Interest	\$1,221,356.00	\$1,416,046.00	\$1,308,261.00	\$8,709,084.00
0			\$0.00	Loans & Other Debt - Principal	\$1,003,323.00	\$1,024,803.00	\$1,045,638.00	\$11,757,563.00
0			\$0.00	Loans & Other Debt - Interest	\$358,806.00	\$334,857.00	\$309,632.00	\$1,573,097.00
0			\$0.00	Total	\$10,024,231.00	\$9,950,387.00	\$9,769,328.00	\$86,068,686.00
<u>Municipal Purposes</u>				Total Principal	\$7,509,080.00	\$7,259,803.00	\$7,330,638.00	\$71,915,313.00
Debt Authorized	\$7,812,500.00		\$7,812,500.00	Total Interest	\$2,515,151.00	\$2,690,584.00	\$2,438,690.00	\$14,153,373.00
Notes Outstanding	\$33,430,000.00		\$33,430,000.00	% of Total Current Year Budget	22.67%			
Bonds Outstanding	\$35,837,750.00	\$20,566,652.00	\$15,271,098.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$173,557,148.00	\$117,043,550.00	\$56,513,598.00	Description	Debt Not Listed Above			
Population (2010 census)	40,742			Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,259.91			Total Guarantees - Other				
Per Capita Net Debt	\$1,387.11			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$4,417,237,607.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.28%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2	AA+		
				Year of Last Rating	Aa2	AA+		
				Mark "X" if Municipality has no bond rating				

