



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

HERESA

BRANELLA

12/31/2018

TBRANELLA@BROOKLAWN-NJ.COM

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

RYAN

Chief Financial Officer

BOROCLERK@BROOKLAWN-NJ.COM

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

RYAN

Municipal Clerk

BOROCLERK@BROOKLAWN-NJ.COM

RYAN

JAMES

GILES

BOROCLERK@BROOKLAWN-NJ.COM

KIRK

Registered Municipal Accountant

BOROCLERK@BROOKLAWN-NJ.COM

APPLEGATE

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JULIE		MCCLEARY	12/31/2018	JMCCLEARY@BROOKLAWN-NJ.COM
PATRICK		MOSES	12/31/2019	PMOSSES@BROOKLAWN-NJ.COM
PATRICIA		MCCONNELL	12/31/2018	PMCCONNELL@BROOKLAWN-NJ.COM
GREGORY		GILBERT	12/31/2019	GGILBERT@BROOKLAWN-NJ.COM
JERRY		GRANSTROM	12/31/2020	JGRANSTROM@BROOKLAWN-NJ.COM
MICHAEL		MEVOLI	12/31/2020	MMEVOLI@BROOKLAWN-NJ.COM

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.761	\$1,971,775.00	45.19%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.237	\$1,383,954.00	31.72%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.828	\$925,677.51	21.22%	\$0.00
County Library	0.053	\$58,816.83	1.35%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.020	\$22,723.93	0.52%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.899	\$4,362,947.27	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2017 \$111,879,600.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$111,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
1.761	1.780	1.08%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,971,775.00	\$2,015,816.00	2.23%	\$44,041.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,975.80	#DIV/0!	\$1,975.80

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,015,816.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,400,000.00
Regional School District		
County Purposes	ESTIMATED	\$965,000.00
County Library	ESTIMATED	\$65,000.00
County Board of Health		
County Open Space	ESTIMATED	\$27,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,472,816.00

Revenue Anticipated, Excluding Tax Levy 1,486,964.00
 Budget Appropriations, before Reserve for Uncollected Taxes 3,322,692.00
 Total Non-Municipal Tax Levy \$2,457,000.00
 Amount to be Raised by Taxes - Before RUT \$4,292,728.00
 Reserve for Uncollected Taxes (RUT) \$180,084.37
 Total Amount to be Raised by Taxes \$4,472,812.37

% of Tax Collections used to Calculate RUT 95.97%
 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 4,318,272.91
 Total Tax Levy, CY 2017 4,366,708.54
 % of Taxes Collected, CY 2017 98.89%
 Delinquent Taxes - December 31, 2017 \$92,380.83

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.74%	\$24,720.00	\$430,780.00	\$455,500.00	\$405,500.00		\$50,000.00					
08	Local Revenue	-10.48%	(\$125,637.19)	\$1,198,536.07	\$1,072,898.88	\$632,698.88		\$440,200.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$199,509.00	\$199,509.00	\$199,509.00							
08	Uniform Construction Code Fees	-0.21%	(\$46.00)	\$22,046.00	\$22,000.00	\$22,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	90.68%	\$39,406.50	\$43,458.00	\$82,864.50	\$82,864.50							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-65.19%	(\$78,582.32)	\$120,539.44	\$41,957.12	\$41,957.12							
08	Other Special Items	935.01%	\$34,721.05	\$3,713.45	\$38,434.50	\$38,434.50							
15	Receipts from Delinquent Taxes	-1.93%	(\$1,262.53)	\$65,262.53	\$64,000.00	\$64,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.13%	(\$86,873.18)	\$2,102,689.18	\$2,015,816.00	\$2,015,816.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	-4.62%	(\$193,553.67)	\$4,186,533.67	\$3,992,980.00	\$3,502,780.00	\$0.00	\$490,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Part-Time 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	Utility	Utility	Utility	Utility	Utility
20	General Government	3.95	8.00	2.89%	\$16,243.00	\$562,677.00	\$578,920.00								
21	Land-Use Administration	0.05	8.00	-16.67%	(\$5,000.00)	\$30,000.00	\$25,000.00								
22	Uniform Construction Code	0.00	7.00	20.54%	\$4,055.00	\$19,745.00	\$23,800.00								
23	Insurance	0.00	5.00	15.84%	\$79,805.35	\$503,972.41	\$583,777.76								
25	Public Safety	7.00	0.00	6.87%	\$51,496.00	\$750,004.00	\$801,500.00								
26	Public Works	7.00	7.00	-3.10%	(\$21,050.00)	\$678,349.00	\$657,299.00				\$381,499.00				
27	Health and Human Services	0.00	2.00	-20.00%	(\$500.00)	\$2,500.00	\$2,000.00								
28	Parks and Recreation	0.00	5.00	21.21%	\$7,000.00	\$33,000.00	\$40,000.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	-69.19%	(\$97,980.91)	\$141,616.13	\$43,635.22								
31	Utilities and Bulk Purchases	0.00	0.00	10.00%	\$15,000.00	\$150,000.00	\$165,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	3.28%	\$2,000.00	\$61,000.00	\$63,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	-17.07%	(\$54,033.35)	\$316,482.00	\$262,448.65				\$14,501.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	32.48%	\$15,542.00	\$47,858.00	\$63,400.00								
43	Court and Public Defender	1.00	5.00	43.90%	\$36,000.00	\$82,000.00	\$118,000.00								
44	Capital	0.00	0.00	-77.78%	(\$35,000.00)	\$45,000.00	\$10,000.00								
45	Debt	0.00	0.00	23.07%	\$68,433.49	\$296,677.88	\$365,111.37				\$94,200.00				
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$10,000.00	\$10,000.00								
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	2.11%	\$3,713.00	\$176,375.00	\$180,088.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	19.00	47.00	2.19%	\$85,723.58	\$3,907,256.42	\$3,992,880.00	\$3,502,780.00	\$0.00	\$0.00	\$490,200.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	29	\$658,100.00	0.59%
2 Residential	686	\$74,649,400.00	66.72%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	66	\$32,920,200.00	29.42%
4B Industrial	3	\$944,700.00	0.84%
4C Apartments	4	\$2,707,100.00	2.42%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	788	\$111,879,500.00	100.00%

Average Ratio (%), Assessed to True Value 100.00%
 Equalized Valuation, Taxable Properties \$111,879,500.00

Total # of property tax appeals filed in 2017	County Tax Board	3.00
	State Tax Court	0.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2017 \$686.40

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$5,716,200.00	34.31%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	80	\$7,955,900.00	47.76%
15D Church and Charities	5	\$2,793,700.00	16.77%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	2	\$192,600.00	1.16%
Total	89	\$16,658,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 14.89%

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements		Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
	# of Parcels	PILOT Billing/Revenue		
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
Long Term Tax Exemptions

Prior Budget Year's Parameters in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Parameters in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Parameters in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Parameters 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 Fall	2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Fall	2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Fall	2017 Total Tax Rate		
Total Long Term Exemptions - Column Total				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						Total Long Term Exemptions - GRAND TOTAL				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL				\$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	7.00	18,835.50	\$18,300.00	\$0.00	\$535.50	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	1.00	305,213.82	\$230,579.21	\$14,000.00	\$18,392.51	\$42,242.10	\$0.00
Police Officers (Including Superior Officers)	7.00	2.00	715,117.45	\$440,981.39	\$40,000.00	\$19,489.00	\$114,647.06	\$0.00
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	10.00	28.00	762,481.05	\$469,246.88	\$23,500.00	\$49,493.36	\$220,240.81	\$0.00
Totals	20.00	38.00	1,801,647.82	\$1,159,107.48	\$77,500.00	\$187,910.37	\$377,129.97	\$0.00

Is the Local Government required to comply with NISA 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

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	5.00	\$11,946.00	\$59,730.00	4.00	\$11,748.00	\$46,992.00
Parent & Child	1.00	\$16,704.00	\$16,704.00	2.00	\$16,200.00	\$32,400.00
Employee & Spouse (or Partner)	5.00	\$25,392.00	\$126,960.00	5.00	\$24,936.00	\$124,680.00
Family	8.00	\$29,892.00	\$239,136.00	8.00	\$29,352.00	\$234,816.00
Employee Cost Sharing Contribution (enter as negative -)			(\$68,426.28)			(\$71,333.50)
Subtotal	19.00		\$374,103.72	19.00		\$367,554.50
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$11,946.00	\$0.00	0	\$11,748.00	\$0.00
Parent & Child	0	\$16,704.00	\$0.00	0	\$16,200.00	\$0.00
Employee & Spouse (or Partner)	1	\$25,392.00	\$25,392.00	1	\$24,936.00	\$24,936.00
Family	0	\$29,892.00	\$0.00	0	\$29,352.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,200.00)			(\$2,200.00)
Subtotal	1.00		\$23,192.00	1.00		\$22,736.00
GRAND TOTAL	20.00		\$397,295.72	20.00		\$390,290.50

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		Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
	Debt				Debt					
Local School Debt	\$2,464,000.00		\$2,464,000.00		\$0.00		\$73,200.00	\$73,200.00		
Regional School Debt					\$0.00		\$21,000.00	\$25,000.00	\$25,000.00	
Utility Fund Debt							\$209,000.00			
WATER	\$1,834,590.00		\$1,834,590.00		\$0.00		\$38,947.65			
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
Municipal Purposes					\$0.00					
Debt Authorized					\$0.00					
Notes Outstanding	\$2,983,837.00		\$25,376.71		\$2,958,460.29		\$282,200.00	\$73,200.00	\$73,200.00	\$0.00
Bonds Outstanding					\$0.00		\$59,947.65	\$25,000.00	\$25,000.00	\$0.00
Loans and Other Debt					\$0.00		8.57%			
Total (Current Year)	\$7,282,427.00		\$4,323,966.71		\$2,958,460.29		\$342,147.65	\$98,200.00	\$98,200.00	\$0.00
Population (2010 census)			1,955							
Per Capita Gross Debt			\$3,725.03							
Per Capita Net Debt			\$1,513.28							
3 Yr. Average Property Valuation			\$118,348,723.67							
Net Debt as % of 3 Year Avg Property Valuation			2.50%							

Description	Debt Not Listed Above	Bond Rating			
		Moody's	Standard & Poors	Fitch	Year of Last Rating
Total Guarantees - Governmental					
Total Guarantees - Other					
Total Capital/Equipment Leases	\$15,288.44				
Total Other					

Description	Total Principal		Total Interest		% of Total Current Year Budget
	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
Total Principal	\$282,200.00	\$73,200.00	\$73,200.00	\$0.00	
Total Interest	\$59,947.65	\$25,000.00	\$25,000.00	\$0.00	
					8.57%

Mark "X" if Municipality has no bond rating

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

USER FRIENDLY BUDGET SECTION - Notes
