



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1204\_fba\_2020.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
Dr. Brad		Cohen	12/31/2020	bcohen@eastbrunswick.org

**Chief Administrative Officer**

Joseph		Criscuolo		jcriscuolo@eastbrunswick.org
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**Chief Financial Officer**

Angel		Albanese		<a href="mailto:aalbanese@eastbrunswick.org">aalbanese@eastbrunswick.org</a>
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**Municipal Clerk**

Nennette		Perry		nperry@eastbrunswick.org
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**Registered Municipal Accountant**

Scott		Clelland		scclelland@wiss.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Wendell	12/31/2020	jwendell@eastbrunswick.org
Sterley		Stanley	12/31/2020	sstanley@eastbrunswick.org
Michael		Spadafino	12/31/2020	m spadafino@eastbrunswick.org
Kevin		McEvoy	12/31/2022	kmcevoy@eastbrunswick.org
Sharon		Sullivan	12/31/2022	ssullivan@eastbrunswick.org





**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	50.29%	\$2,175,193.00	\$4,325,000.00	\$6,500,193.00	\$4,325,000.00		\$770,891.00	\$382,950.00	\$916,000.00	\$101,600.00	\$3,752.00	
08	Local Revenue	361.38%	\$18,081,935.39	\$5,003,553.61	\$23,085,489.00	\$3,935,989.00		\$8,674,000.00	\$1,311,500.00	\$2,550,000.00	\$168,000.00	\$6,446,000.00	
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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	38.33%	\$2,171,378.43	\$5,664,721.57	\$7,836,100.00	\$7,836,100.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	383.27%	\$837,147.55	\$218,420.72	\$1,055,568.27	\$1,055,568.27							
08	Other Special Items	-0.99%	(\$73,397.30)	\$7,435,691.18	\$7,362,293.88	\$7,362,293.88							
15	Receipts from Delinquent Taxes	-17.89%	(\$338,905.03)	\$1,893,905.03	\$1,555,000.00	\$1,555,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	6.74%	\$2,611,214.36	\$38,742,403.84	\$41,353,618.20	\$41,353,618.20							
07	Minimum Library Tax	-2.42%	(\$62,946.00)	\$2,598,396.00	\$2,535,450.00	\$2,535,450.00							
54	Open Space Levy Tax	-0.53%	(\$2,012.02)	\$382,323.71	\$380,311.69		\$380,311.69						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>36.06%</b>	<b>\$25,399,608.38</b>	<b>\$70,438,579.66</b>	<b>\$95,838,188.04</b>	<b>\$74,133,183.35</b>	<b>\$380,311.69</b>	<b>\$9,444,891.00</b>	<b>\$1,694,450.00</b>	<b>\$3,466,000.00</b>	<b>\$269,600.00</b>	<b>\$6,449,752.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	
20	General Government	39	23	#DIV/0!	\$3,773,231.00	\$3,773,231.00	\$3,773,231.00									
21	Land-Use Administration	16	4	#DIV/0!	\$670,389.00	\$670,389.00	\$670,389.00									
22	Uniform Construction Code	-	-	#DIV/0!	\$25,000.00	\$25,000.00	\$25,000.00									
23	Insurance	-	-	#DIV/0!	\$11,570,372.00	\$11,570,372.00	\$11,570,372.00									
25	Public Safety	111	37	#DIV/0!	\$13,470,400.00	\$13,470,400.00	\$13,470,400.00									
26	Public Works	37	1	#DIV/0!	\$4,924,900.00	\$4,924,900.00	\$4,924,900.00									
27	Health and Human Services	5	5	#DIV/0!	\$693,288.50	\$693,288.50	\$693,288.50									
28	Parks and Recreation	29	2	#DIV/0!	\$4,142,566.00	\$4,142,566.00	\$4,142,566.00									
29	Education (including Library)	-	-	#DIV/0!	\$2,938,450.00	\$2,938,450.00	\$2,938,450.00									
30	Unclassified	-	-	#DIV/0!	\$548,169.00	\$548,169.00	\$548,169.00									
31	Utilities and Bulk Purchases	35	3	#DIV/0!	\$19,671,693.00	\$19,671,693.00	\$1,693,000.00			\$8,902,391.00	\$1,227,950.00	\$1,274,000.00	\$269,600.00	\$6,304,752.00		
32	Landfill / Solid Waste Disposal	-	-	#DIV/0!	\$3,242,000.00	\$3,242,000.00	\$3,242,000.00									
35	Contingency	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	-	-	#DIV/0!	\$6,519,480.00	\$6,519,480.00	\$6,519,480.00									
37	Judgements	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	-	-	#DIV/0!	\$149,000.00	\$149,000.00	\$149,000.00									
43	Court and Public Defender	10	-	#DIV/0!	\$694,900.00	\$694,900.00	\$694,900.00									
44	Capital	-	-	#DIV/0!	\$775,000.00	\$775,000.00	\$775,000.00									
45	Debt	-	-	#DIV/0!	\$17,178,780.69	\$17,178,780.69	\$13,597,469.00		\$380,311.69	\$542,500.00	\$466,500.00	\$2,192,000.00	\$0.00	\$0.00		
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	-	-	#DIV/0!	\$3,650,000.58	\$3,650,000.58	\$3,650,000.58									
55	Surplus General Budget	-	-	#DIV/0!	\$0.00	\$0.00	\$0.00									
	<b>Total</b>	<b>282.00</b>	<b>75.00</b>	<b>#DIV/0!</b>	<b>\$94,637,619.77</b>	<b>\$0.00</b>	<b>\$94,637,619.77</b>	<b>\$73,077,615.08</b>	<b>\$0.00</b>	<b>\$380,311.69</b>	<b>\$9,444,891.00</b>	<b>\$1,694,450.00</b>	<b>\$3,466,000.00</b>	<b>\$269,600.00</b>	<b>\$6,304,752.00</b>	<b>\$0.00</b>









**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	5.00	58,600.44	\$53,000.00	\$0.00	\$1,545.94	\$0.00	\$4,054.50
Supervisory Staff (Department Heads & Managers)	25.00	0.00	3,381,977.82	\$2,556,222.43	\$0.00	\$343,636.82	\$286,567.56	\$195,551.02
Police Officers (Including Superior Officers)	82.00	0.00	15,637,219.11	\$10,314,128.71	\$584,000.00	\$2,952,159.83	\$953,223.72	\$833,706.85
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	121.00	46.00	11,284,826.17	\$7,422,216.25	\$490,625.00	\$1,011,328.92	\$1,755,323.64	\$605,332.36
All Other Non-Union Employees not listed above	0.00	4.00	120,051.88	\$110,000.00	\$0.00	\$1,636.88	\$0.00	\$8,415.00
<b>Totals</b>	<b>228.00</b>	<b>55.00</b>	<b>30,482,675.42</b>	<b>\$20,455,567.39</b>	<b>\$1,074,625.00</b>	<b>\$4,310,308.39</b>	<b>\$2,995,114.92</b>	<b>\$1,647,059.72</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	63.00	\$10,892.50	\$686,227.50	75.00	\$10,644.00	\$798,300.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	165.00	\$24,938.45	\$4,114,844.25	179.00	\$24,372.00	\$4,362,588.00
Employee Cost Sharing Contribution (enter as negative - )			(\$996,314.66)			(\$910,000.00)
<b>Subtotal</b>	<b>228.00</b>		<b>\$3,804,757.09</b>	<b>254.00</b>		<b>\$4,250,888.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	95	\$7,976.59	\$757,776.05	88	\$10,644.00	\$936,672.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	197	\$20,478.32	\$4,034,229.04	188	\$24,372.00	\$4,581,936.00
Employee Cost Sharing Contribution (enter as negative - )			(\$9,000.00)			\$0.00
<b>Subtotal</b>	<b>292.00</b>		<b>\$4,783,005.09</b>	<b>276.00</b>		<b>\$5,518,608.00</b>
<b>GRAND TOTAL</b>	<b>520.00</b>		<b>\$8,587,762.18</b>	<b>530.00</b>		<b>\$9,769,496.00</b>

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  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Management & Non-Union	797.00	\$235,372.00		X	
Professional Managers Association	449.00	\$137,288.00	X	X	
Municipal Employee Association	5662.00	\$1,204,613.00	X	X	
Police Benevolent Association	961.00	\$390,106.00	X	X	
Superior Officers Association	873.00	\$489,657.00	X	X	
School Crossing Guard Association	322.00	\$58,145.00	X	X	
<b>Totals</b>	9064.00	\$2,515,181.00			
<b>Total Funds Reserved as of end of 2019</b>		\$668,014.00			
<b>Total Funds Appropriated in 2020</b>		\$350,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$77,076,480.00	\$77,076,480.00	\$0.00	Utility Fund - Principal	\$2,600,000.00	\$2,600,000.00	\$2,700,000.00	\$28,960,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$1,001,000.00	\$959,800.00	\$910,800.00	\$3,247,700.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$11,365,888.00			
Water	\$7,500,000.00	\$7,500,000.00	\$0.00	Bond Anticipation Notes - Interest	\$1,049,811.00			
Pool	\$2,200,000.00	\$2,200,000.00	\$0.00	Bonds - Principal	\$950,000.00	\$825,000.00	\$525,000.00	\$6,407,000.00
Parking	\$30,160,000.00	\$30,160,000.00	\$0.00	Bonds - Interest	\$223,400.00	\$205,650.00	\$192,150.00	\$1,072,300.00
Police	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal				
Sewer	\$290,000.00	\$290,000.00	\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$17,190,099.00	\$4,590,450.00	\$4,327,950.00	\$39,687,000.00
<u>Municipal Purposes</u>				Total Principal	\$14,915,888.00	\$3,425,000.00	\$3,225,000.00	\$35,367,000.00
Debt Authorized	\$22,734,322.00		\$22,734,322.00	Total Interest	\$2,274,211.00	\$1,165,450.00	\$1,102,950.00	\$4,320,000.00
Notes Outstanding	\$46,631,000.00	\$23,537,000.00	\$23,094,000.00	% of Total Current Year Budget	18.16%			
Bonds Outstanding	\$8,707,000.00	\$8,707,000.00	\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$195,298,802.00	\$149,470,480.00	\$45,828,322.00	Total Guarantees - Other				
Population (2010 census)	47,512			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$4,110.52			Total Other				
Per Capita Net Debt	\$964.56			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$7,633,045,574.67		Rating	Aa1			
Net Debt as % of 3 Year Avg Property Valuation		0.60%		Year of Last Rating	2019			
				Mark "X" if Municipality has no bond rating				

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	E.B. Board of Education	School Improvements	Various 5 year agreements	7/1/2015	7/1/2024	\$21,848,440.00
<b>Providing</b>	E.B. Board of Education	School Improvements	Various 5 year agreements	7/1/2015	7/1/2024	
<b>Providing</b>	Communication Services	Radio Communications	Various	1/1/2020	12/31/2020	\$129,761.52
<b>Providing</b>	Fire Districts 1,	Equip. & Building Finanancing	Various	1/1/2013	12/31/2033	\$5,752,422.35
<b>Providing</b>	Fire Districts 2	Equip. & Building Finanancing	Various	1/1/2013	12/31/2033	\$4,944,049.56
<b>Providing</b>	Fire Districts 3	Equip. & Building Finanancing	Various	1/1/2014	12/31/2027	\$1,522,393.75



**USER FRIENDLY BUDGET SECTION - Notes**

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