



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1204_fba_2021.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	12/31/2024	bcohen@eastbrunswick.org

Chief Administrative Officer

Joseph		Criscuolo		jcriscuolo@eastbrunswick.org
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Chief Financial Officer

Angel		Albanese		aalbanese@eastbrunswick.org
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Municipal Clerk

Nennette		Perry		nperry@eastbrunswick.org
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Registered Municipal Accountant

Scott		Clelland		scllelland@wiss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dinesh		Behal	11/2/2021	dbehal@eastbrunswick.org
James		Wendell	12/31/2022	jwendell@eastbrunswick.org
Kevin		McEvoy	12/31/2022	kmcevoy@eastbrunswick.org
Michael		Spadafino	12/31/2024	mspadafino@eastbrunswick.org
Sharon		Sullivan	12/31/2022	ssullivan@eastbrunswick.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	2.174	\$41,353,618.20	19.13%	\$2,056.82	Municipal Purpose Tax	ACTUAL	\$41,723,677.61
Municipal Library	0.133	\$2,535,450.00	1.17%	\$125.83	Municipal Library	ACTUAL	\$2,551,452.00
Municipal Open Space	0.020	\$380,311.69	0.18%	\$18.92	Municipal Open Space	ACTUAL	\$382,350.89
Municipal Arts and Culture			#DIV/0!	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.833	\$4,506,101.00	2.08%	\$788.10	Fire Districts (total levies)	ACTUAL	\$4,690,528.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	7.246	\$137,771,480.00	63.74%	\$6,855.43	Local School District	ACTUAL	\$137,813,315.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.437	\$27,315,549.05	12.64%	\$1,359.54	County Purposes	ESTIMATED	\$28,207,819.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.120	\$2,274,348.42	1.05%	\$113.53	County Open Space	ESTIMATED	\$2,342,578.87
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	11.963	\$216,136,858.36	#DIV/0!	\$11,318.17	Total ESTIMATED amount to be raised by taxes		\$217,711,721.37
Total Taxable Valuation as of October 1, 2020		\$1,911,754,466.00			Revenue Anticipated, Excluding Tax Levy		26,309,369.12
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		66,937,495.00
Current Year Average Residential Assessment		\$94,609.81			Total Non-Municipal Tax Levy		\$173,436,591.76
					Amount to be Raised by Taxes - Before RUT		\$214,064,717.64
					Reserve for Uncollected Taxes (RUT)		\$3,569,196.19
					Total Amount to be Raised by Taxes		\$217,633,913.83
					% of Tax Collections used to Calculate RUT		98.36%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		41,006,247.81
					Total Tax Levy, CY 2020		41,353,618.20
					% of Taxes Collected, CY 2020		99.16%
					Delinquent Taxes - December 31, 2020		\$2,052,771.11

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.174	2.183	0.39%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$41,353,618.20	\$41,723,677.61	0.89%	\$370,059.41

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,056.82	\$2,064.86	0.39%	\$8.04

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
08	Surplus	-6.13%	(\$398,193.00)	\$6,500,193.00	\$6,102,000.00	\$3,200,000.00	
08	Local Revenue	-18.01%	(\$4,574,285.73)	\$25,399,608.73	\$20,825,323.00	\$2,055,323.00	
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	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	-8.85%	(\$697,534.74)	\$7,881,534.74	\$7,184,000.00	\$7,184,000.00	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-60.56%	(\$646,311.41)	\$1,067,311.41	\$421,000.00	\$421,000.00	
08	Other Special Items	-1.47%	(\$110,107.53)	\$7,470,339.65	\$7,360,232.12	\$7,360,232.12	
15	Receipts from Delinquent Taxes	-24.25%	(\$497,771.11)	\$2,052,771.11	\$1,555,000.00	\$1,555,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	-3.59%	(\$1,552,729.83)	\$43,276,407.44	\$41,723,677.61	\$41,723,677.61	
07	Minimum Library Tax	0.63%	\$16,002.00	\$2,535,450.00	\$2,551,452.00	\$2,551,452.00	
54	Open Space Levy Tax	101.07%	\$384,390.09	\$380,311.69	\$764,701.78	\$382,350.89	\$382,350.89
56	Arts and Cultural 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	-8.02%	(\$8,076,541.26)	\$100,738,091.77	\$92,661,550.51	\$70,607,199.62	\$382,350.89

Sheet UFB-2

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	Arts and Culture Trust Fund	Water Utility	Pool Utility	Parking Utility	Police Utility	Sewer Utility	
20	General Government	39	15	#DIV/0!	\$3,972,856.00		\$3,972,856.00	\$3,972,856.00								
21	Land-Use Administration	6	1	#DIV/0!	\$707,989.00		\$707,989.00	\$707,989.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00	\$0.00								
23	Insurance			#DIV/0!	\$11,670,112.00		\$11,670,112.00	\$11,670,112.00								
25	Public Safety	109	35	#DIV/0!	\$13,827,400.00		\$13,827,400.00	\$13,827,400.00								
26	Public Works	36	1	#DIV/0!	\$5,024,428.00		\$5,024,428.00	\$5,024,428.00								
27	Health and Human Services	6	4	#DIV/0!	\$701,150.00		\$701,150.00	\$701,150.00								
28	Parks and Recreation	24	2	#DIV/0!	\$2,146,886.00		\$2,146,886.00	\$2,146,886.00								
29	Education (including Library)			#DIV/0!	\$3,348,000.00		\$3,348,000.00	\$3,348,000.00								
30	Unclassified			#DIV/0!	\$531,100.00		\$531,100.00	\$531,100.00								
31	Utilities and Bulk Purchases	35	3	#DIV/0!	\$20,865,700.00		\$20,865,700.00	\$1,693,000.00			\$9,892,350.00	\$1,181,350.00	\$1,229,000.00	\$270,000.00	\$6,600,000.00	
32	Landfill / Solid Waste Disposal			#DIV/0!	\$3,511,438.00		\$3,511,438.00	\$3,511,438.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00								
36	Statutory Expenditures			#DIV/0!	\$7,097,586.00		\$7,097,586.00	\$7,097,586.00								
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	6	3	#DIV/0!	\$651,900.00		\$651,900.00	\$651,900.00								
44	Capital			#DIV/0!	\$4,925,000.00		\$4,925,000.00	\$4,925,000.00								
45	Debt			#DIV/0!	\$9,354,420.29		\$9,354,420.29	\$6,196,000.00	\$382,350.29		\$132,650.00	\$172,420.00	\$2,471,000.00			
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!	\$3,650,003.73		\$3,650,003.73	\$3,650,003.73								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00								
	Total	261.00	64.00	#DIV/0!	\$92,134,969.02	\$0.00	\$92,134,969.02	\$69,803,848.73	\$0.00	\$382,350.29	\$0.00	\$10,025,000.00	\$1,353,770.00	\$3,700,000.00	\$270,000.00	\$6,600,000.00

Sheet UFB-3

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	468	\$13,785,300.00	0.72%
2 Residential	15,986	\$1,512,432,400.00	79.10%
3A/3B Farm	75	\$2,668,500.00	0.14%
4A Commercial	622	\$275,240,350.00	14.40%
4B Industrial	104	\$78,080,000.00	4.08%
4C Apartments	11	\$27,137,600.00	1.42%
5A/5B Railroad	9	\$242,000.00	0.01%
6A/6B Business Personal Property	3	\$2,410,316.00	0.13%
Total	17,278	\$1,911,996,466.00	100.00%
Average Ratio (%), Assessed to True Value		24.82%	
Equalized Valuation, Taxable Properties		\$7,703,450,709.11	
Total # of property tax appeals filed in 2020		County Tax Board	159.00
		State Tax Court	14.00
Number of 2020 County Tax Board decisions appealed to Tax Court		18.00	
Number of pending property tax appeals in State Tax Court		27.00	
Amount paid out by municipality for tax appeals in 2020		\$402,522.02	

<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	21	\$55,624,200.00	24.85%
15B Other Schools	1	\$219,000.00	0.10%
15C Public Property	336	\$87,968,200.00	39.30%
15D Church and Charities	39	\$22,835,900.00	10.20%
15E Cemeteries & Graveyards	11	\$4,859,300.00	2.17%
15F Other Exempt	153	\$52,315,200.00	23.37%
Total	561	\$223,821,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.71%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption			\$0.00	
I Dwelling Exemption			\$0.00	
J Dwelling Abatement			\$0.00	
K New Dwelling/Conversion Exemption			\$0.00	
L New Dwelling/Conversion Abatement			\$0.00	
N Multiple Dwelling Exemption			\$0.00	
O Multiple Dwelling Abatement			\$0.00	
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	5.00	58,918.44	\$53,000.00	\$0.00	\$1,545.94	\$0.00	\$4,372.50
Supervisory Staff (Department Heads & Managers)	25.00	1.00	3,546,501.23	\$2,619,863.39	\$0.00	\$395,052.20	\$315,446.91	\$216,138.73
Police Officers (Including Superior Officers)	83.00	0.00	16,460,941.15	\$10,677,708.84	\$371,200.00	\$3,510,597.65	\$1,020,523.68	\$880,910.98
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	118.00	51.00	11,444,437.42	\$7,577,535.85	\$368,375.00	\$1,053,890.65	\$1,819,489.21	\$625,146.71
All Other Non-Union Employees not listed above	0.00	4.00	125,496.50	\$110,000.00	\$0.00	\$6,421.50	\$0.00	\$9,075.00
Totals	226.00	61.00	31,636,294.74	\$21,038,108.08	\$739,575.00	\$4,967,507.94	\$3,155,459.80	\$1,735,643.92

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	70.00	\$10,892.50	\$762,475.00	63.00	\$10,892.50	\$686,227.50
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	167.00	\$24,938.45	\$4,164,721.15	165.00	\$24,938.45	\$4,114,844.25
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	237.00		\$4,927,196.15	228.00		\$4,801,071.75
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	105	\$7,976.59	\$837,541.95	95	\$7,976.59	\$757,776.05
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	207	\$20,478.32	\$4,239,012.24	197	\$20,478.32	\$4,034,229.04
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	312.00		\$5,076,554.19	292.00		\$4,792,005.09
GRAND TOTAL	549.00		\$10,003,750.34	520.00		\$9,593,076.84

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	873.00	\$278,263.00		X	
Chief of Police	77.00	\$39,127.00			X
Professional Managers Association	443.00	\$139,424.00	X	X	
Municipal Employee Association	5444.00	\$1,192,215.00	X	X	
Police Benevolent Association	2178.00	\$965,107.00	X	X	
Superior Officers Association	1006.00	\$591,597.00	X	X	
School Crossing Guard Association	392.42	\$55,178.80	X	X	
Totals	10413.42	\$3,260,911.80			
Total Funds Reserved as of end of 2020		\$668,014.00			
Total Funds Appropriated in 2021		\$350,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$70,761,480.00	\$70,761,480.00	\$0.00	Utility Fund - Principal	\$2,585,000.00	\$380,000.00	\$385,000.00	\$32,805,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$932,149.86	\$72,050.00	\$64,450.00	\$3,366,128.61
Utility Fund Debt				Bond Anticipation Notes - Principal	\$7,100,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$213,000.00			
Water	\$8,595,000.00	\$8,595,000.00	\$0.00	Bonds - Principal	\$3,855,000.00	\$3,860,000.00	\$3,855,000.00	\$34,827,000.00
Pool	\$1,800,000.00	\$1,800,000.00	\$0.00	Bonds - Interest	\$1,028,056.25	\$941,710.00	\$843,890.00	\$3,131,950.00
Parking	\$28,760,000.00	\$28,760,000.00	\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Police			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Sewer	\$290,000.00	\$290,000.00	\$0.00	Total	\$15,713,206.11	\$5,253,760.00	\$5,148,340.00	\$74,130,078.61
<u>Municipal Purposes</u>				Total Principal	\$13,540,000.00	\$4,240,000.00	\$4,240,000.00	\$67,632,000.00
Debt Authorized	\$18,165,500.00		\$18,165,500.00	Total Interest	\$2,173,206.11	\$1,013,760.00	\$908,340.00	\$6,498,078.61
Notes Outstanding	\$7,100,000.00		\$7,100,000.00	% of Total Current Year Budget	17.05%			
Bonds Outstanding	\$46,397,000.00	\$28,553,111.11	\$17,843,888.89					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$181,868,980.00	\$138,759,591.11	\$43,109,388.89	Description	Debt Not Listed Above			
Population (2010 census)	47,512			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,827.85			Total Guarantees - Other				
Per Capita Net Debt	\$907.34			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$7,683,074,413.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.56%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa1			
				Year of Last Rating	2021			
				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
Receiving	E.B.Board of Education	School Improvements	Various 5 year agreements	6/27/2016	7/1/2025	\$20,833,340.60
Receiving	E.B.Board of Education	School Improvements	Various 5 year agreements	6/27/2016	7/1/2025	
Receiving	Communication Services	Radio Communications	Various	1/1/2020	12/31/2020	\$129,761.52
Receiving	Fire Districts 1	Equip. & Building Finanancing	Various	1/1/2013	12/31/2033	\$5,307,136.43
Receiving	Fire Districts 2	Equip. & Building Finanancing	Various	1/1/2013	12/31/2033	\$4,557,249.88
Receiving	Fire Districts 3	Equip. & Building Finanancing	Various	1/1/2014	12/31/2027	\$1,189,495.00

USER FRIENDLY BUDGET SECTION - Notes

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