



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1204\_fba\_2019.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
--------	--	-----------	--	------------------------------

**Chief Financial Officer**

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

**Municipal Clerk**

Nennette		Perry		nperry@eastbrunswick.org
----------	--	-------	--	--------------------------

**Registered Municipal Accountant**

Scott		Clelland		scclelland@wiss.com
-------	--	----------	--	---------------------

**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	117.56%	\$3,879,325.00	\$3,300,000.00	\$7,179,325.00	\$4,325,000.00		\$284,000.00	\$472,625.00	\$397,500.00	\$45,000.00	\$1,655,200.00	
08	Local Revenue	290.44%	\$19,126,659.94	\$6,585,340.06	\$25,712,000.00	\$6,328,000.00		\$8,520,000.00	\$1,165,000.00	\$3,285,000.00	\$168,000.00	\$6,246,000.00	
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><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	0.05%	\$2,462.83	\$5,245,537.17	\$5,248,000.00	\$5,248,000.00							
08	Additional Revenue Offset by Appropriations	-0.07%	(\$737.72)	\$1,111,189.00	\$1,110,451.28	\$1,110,451.28							
10	Public and Private Revenue	-11.88%	(\$39,700.28)	\$334,121.00	\$294,420.72	\$294,420.72							
08	Other Special Items	12.60%	\$448,398.10	\$3,557,565.90	\$4,005,964.00	\$4,005,964.00							
15	Receipts from Delinquent Taxes	-8.98%	(\$153,385.01)	\$1,708,385.01	\$1,555,000.00	\$1,555,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	3.94%	\$1,564,242.72	\$39,662,007.00	\$41,226,249.72	\$41,226,249.72							
07	Minimum Library Tax	3.88%	\$97,069.00	\$2,501,327.00	\$2,598,396.00	\$2,598,396.00							
54	Open Space Levy Tax	0.01%	\$20.00	\$381,088.00	\$381,108.00	\$0.00	\$381,108.00						
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							
	<b>Total</b>	<b>36.35%</b>	<b>\$24,924,354.58</b>	<b>\$68,560,724.14</b>	<b>\$93,485,078.72</b>	<b>\$70,865,645.72</b>	<b>\$381,108.00</b>	<b>\$8,804,000.00</b>	<b>\$1,637,625.00</b>	<b>\$3,682,500.00</b>	<b>\$213,000.00</b>	<b>\$7,901,200.00</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	29.00	19.00	6.37%	\$250,069.00	\$3,928,551.00	\$4,178,620.00	\$4,178,620.00								
21	Land-Use Administration	5.00	1.00	-7.72%	(\$43,426.00)	\$562,226.00	\$518,800.00	\$518,800.00								
22	Uniform Construction Code	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			0.00%	\$0.00	\$11,750,000.00	\$11,750,000.00	\$11,750,000.00								
25	Public Safety	107.00	37.00	3.77%	\$488,388.00	\$12,954,312.00	\$13,442,700.00	\$13,442,700.00								
26	Public Works	35.00	6.00	-0.01%	(\$535.00)	\$4,409,735.00	\$4,409,200.00	\$4,409,200.00								
27	Health and Human Services	6.00	9.00	-5.01%	(\$35,395.00)	\$706,597.00	\$671,202.00	\$671,202.00								
28	Parks and Recreation	24.00	167.00	7.66%	\$272,062.00	\$3,549,995.00	\$3,822,057.00	\$3,822,057.00								
29	Education (including Library)			3.88%	\$97,069.00	\$2,501,327.00	\$2,598,396.00	\$2,598,396.00								
30	Unclassified		1.00	1.37%	\$2,734.00	\$199,241.00	\$201,975.00	\$201,975.00								
31	Utilities and Bulk Purchases	35.00	211.00	903.57%	\$17,719,032.00	\$1,961,000.00	\$19,680,032.00	\$1,854,000.00		\$8,345,275.00	\$1,107,625.00	\$1,813,932.00	\$213,000.00	\$6,346,200.00		
32	Landfill / Solid Waste Disposal			8.84%	\$260,000.00	\$2,940,000.00	\$3,200,000.00	\$3,200,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			8.54%	\$526,023.00	\$6,156,731.00	\$6,682,754.00	\$6,682,754.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			22.63%	\$310,300.00	\$1,371,189.00	\$1,681,489.00	\$1,681,489.00								
43	Court and Public Defender	6.00	4.00	-9.33%	(\$64,381.00)	\$690,281.00	\$625,900.00	\$625,900.00								
44	Capital			3.33%	\$25,000.00	\$750,000.00	\$775,000.00	\$775,000.00								
45	Debt			65.55%	\$5,918,907.00	\$9,030,100.00	\$14,949,007.00	\$10,536,714.00		\$458,725.00	\$530,000.00	\$1,868,568.00	\$0.00	\$1,555,000.00		
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$3,650,000.00	\$3,650,000.00	\$3,650,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>247.00</b>	<b>455.00</b>	<b>38.33%</b>	<b>\$25,725,847.00</b>	<b>\$67,111,285.00</b>	<b>\$92,837,132.00</b>	<b>\$70,598,807.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,804,000.00</b>	<b>\$1,637,625.00</b>	<b>\$3,682,500.00</b>	<b>\$213,000.00</b>	<b>\$7,901,200.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	506	\$13,884,700.00	0.73%	15A Public Schools	21	\$55,624,200.00	26.83%
2 Residential	15,962	\$1,502,220,000.00	78.93%	15B Other Schools	1	\$219,000.00	0.11%
3A/3B Farm	74	\$2,394,300.00	0.13%	15C Public Property	317	\$80,912,500.00	39.02%
4A Commercial	621	\$281,921,250.00	14.81%	15D Church and Charities	38	\$22,780,200.00	10.99%
4B Industrial	105	\$83,170,400.00	4.37%	15E Cemeteries & Graveyards	11	\$4,859,300.00	2.34%
4C Apartments	10	\$19,723,100.00	1.04%	15F Other Exempt	152	\$42,941,600.00	20.71%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>17,278</b>	<b>\$1,903,313,750.00</b>	<b>100.00%</b>	<b>Total</b>	<b>540</b>	<b>\$207,336,800.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>Percentage of Exempt vs. Non-Exempt Properties</b>			
24.36%				10.89%			
<b>Equalized Valuation, Taxable Properties</b>				<b>Amount paid out by municipality for tax appeals in 2018</b>			
\$7,813,274,835.80				\$628,133.00			
<b>Total # of property tax appeals filed in 2018</b>				<b>County Tax Board</b>			
				156.00			
				State Tax Court			
				14.00			
<b>Number of 2018 County Tax Board decisions appealed to Tax Court</b>				<b>Number of pending property tax appeals in State Tax Court</b>			
21.00				35.00			

<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 2018 Total Tax Rate
G Commercial/Industrial Exemption	1	\$1,567,496.35	\$13,341,900.00	\$1,463,473.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>1,567,496.35</b>	<b>13,341,900.00</b>	<b>1,463,473.00</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		6.00	82,711.00	\$73,000.00		\$2,500.00		\$7,211.00
Supervisory Staff (Department Heads & Managers)	21.00		3,358,265.00	\$2,192,733.00	\$37,708.00	\$370,579.00	\$536,935.00	\$220,310.00
Police Officers (Including Superior Officers)	83.00		18,515,606.00	\$10,199,192.00	\$221,300.00	\$2,947,754.00	\$4,118,083.00	\$1,029,277.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	121.00	29.00	14,254,543.00	\$6,801,187.00	\$245,142.00	\$1,149,421.00	\$5,362,797.00	\$695,996.00
All Other Non-Union Employees not listed above	2.00	42.00	3,529,628.00	\$2,496,588.00	\$6,150.00	\$47,500.00	\$732,184.00	\$247,206.00
<b>Totals</b>	<b>227.00</b>	<b>77.00</b>	<b>39,740,753.00</b>	<b>\$21,762,700.00</b>	<b>\$510,300.00</b>	<b>\$4,517,754.00</b>	<b>\$10,749,999.00</b>	<b>\$2,200,000.00</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	75.00	\$10,644.00	\$798,300.00	76.00	\$10,521.96	\$799,668.96
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	179.00	\$24,372.00	\$4,362,588.00	181.00	\$23,422.20	\$4,239,418.20
Employee Cost Sharing Contribution (enter as negative - )			(\$910,000.00)			(\$890,000.00)
<b>Subtotal</b>	<b>254.00</b>		<b>\$4,250,888.00</b>	<b>257.00</b>		<b>\$4,149,087.16</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	88	\$10,644.00	\$936,672.00	88	\$10,521.96	\$925,932.48
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	188	\$24,372.00	\$4,581,936.00	180	\$23,422.20	\$4,215,996.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>276.00</b>		<b>\$5,518,608.00</b>	<b>268.00</b>		<b>\$5,141,928.48</b>
<b>GRAND TOTAL</b>	<b>530.00</b>		<b>\$9,769,496.00</b>	<b>525.00</b>		<b>\$9,291,015.64</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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross		Net					
	Debt	Deductions	Debt	Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
Local School Debt	\$176,002,302.00	\$144,453,480.00	\$31,548,822.00	Utility Fund - Principal	\$1,200,000.00	\$1,400,000.00	\$1,400,000.00	\$19,160,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$621,000.00	\$593,800.00	\$564,800.00	\$3,441,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$8,781,000.00			
Water	\$4,825,000.00	\$4,825,000.00	\$0.00	Bond Anticipation Notes - Interest	\$1,234,714.00			
Pool	\$2,650,000.00	\$2,650,000.00	\$0.00	Bonds - Principal	\$500,000.00	\$500,000.00	\$300,000.00	
Parking	\$31,360,000.00	\$31,360,000.00	\$0.00	Bonds - Interest	\$21,000.00	\$11,000.00	\$3,000.00	
Police	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal				
Sewer	\$290,000.00	\$29,000.00	\$261,000.00	Loans & Other Debt - Interest				
0			\$0.00	<b>Total</b>	<b>\$12,357,714.00</b>	<b>\$2,504,800.00</b>	<b>\$2,267,800.00</b>	<b>\$22,601,000.00</b>
<u>Municipal Purposes</u>				Total Principal	\$10,481,000.00	\$1,900,000.00	\$1,700,000.00	\$19,160,000.00
Debt Authorized			\$0.00	Total Interest	\$1,876,714.00	\$604,800.00	\$567,800.00	\$3,441,000.00
Notes Outstanding	\$45,798,822.00	\$34,061,000.00	\$11,737,822.00	% of Total Current Year Budget	13.31%			
Bonds Outstanding	\$31,360,000.00	\$31,360,000.00	\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$292,286,124.00</b>	<b>\$248,738,480.00</b>	<b>\$43,547,644.00</b>	Total Guarantees - Other				
Population (2010 census)	47,512			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$6,151.84			Total Other				
Per Capita Net Debt	\$916.56			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$7,508,467,456.67		Rating	AA1			
Net Debt as % of 3 Year Avg Property Valuation		0.58%		Year of Last Rating	11-2-2017			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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