



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1215_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Francis		Womack	12/31/2027	mayor@northbrunswicknj.gov

Chief Administrative Officer

Justine		Progebin		jprogebin@northbrunswicknj.gov
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Chief Financial Officer

Cavel		Gallimore		cgallimore@northbrunswicknj.gov
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Municipal Clerk

Lisa		Russo		lrusso@northbrunswicknj.gov
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Registered Municipal Accountant

Robert		Provost		rprovost@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary		Hutchinson	12/31/2024	mhutchinson@northbrunswicknj.gov
Rajesh		Mehta	12/31/2026	rmehta@northbrunswicknj.gov
Amanda		Guadagnino	12/31/2025	aguadagnino@northbrunswicknj.gov
Ralph		Andrews	12/31/2025	randrews@northbrunswicknj.gov
Carlo		Socio	12/31/2024	csocio@northbrunswicknj.gov
Robert		Davis	12/31/2026	rdavis@northbrunswicknj.gov

Government Type: 3

Election Type: 4

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
									Water	Sewer			
08	Surplus	-20.09%	(\$1,365,000.00)	\$6,795,000.00	\$5,430,000.00	\$5,210,000.00			\$100,000.00	\$120,000.00			
08	Local Revenue	0.28%	\$59,340.59	\$21,139,975.43	\$21,199,316.02	\$4,619,316.02			\$8,600,000.00	\$7,980,000.00			
09	State Aid (without offsetting appropriation)	-8.93%	(\$445,526.30)	\$4,990,653.30	\$4,545,127.00	\$4,545,127.00							
08	Uniform Construction Code Fees	0.00%	(\$40.00)	\$1,145,840.00	\$1,145,800.00	\$1,145,800.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-1.63%	(\$7,802.37)	\$477,802.37	\$470,000.00	\$470,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-9.17%	(\$296,694.55)	\$3,236,301.53	\$2,939,606.98	\$2,939,606.98							
08	Other Special Items	55.55%	\$1,135,457.17	\$2,043,942.83	\$3,179,400.00	\$3,179,400.00							
15	Receipts from Delinquent Taxes	48.68%	\$326,737.90	\$671,262.10	\$998,000.00	\$998,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	5.59%	\$2,131,900.96	\$38,144,668.74	\$40,276,569.70	\$40,276,569.70							
07	Minimum Library Tax	1.50%	\$31,195.28	\$2,079,985.02	\$2,111,180.30	\$2,111,180.30							
54	Open Space Levy Tax	#DIV/0!	\$1,658,025.00		\$1,658,025.00		\$1,658,025.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	4.00%	\$3,227,593.68	\$80,725,431.32	\$83,953,025.00	\$65,495,000.00	\$1,658,025.00	\$0.00	\$8,700,000.00	\$8,100,000.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	Utility	
										WATER	SEWER				
20	General Government	17.00	4.00	4.09%	\$604,893.00	\$14,795,092.00	\$15,399,985.00	\$2,933,300.00		\$5,881,485.00	\$6,585,200.00				
21	Land-Use Administration	9.00	3.00	0.25%	\$2,400.00	\$955,500.00	\$957,900.00	\$957,900.00							
22	Uniform Construction Code	4.00	3.00	8.08%	\$43,200.00	\$534,800.00	\$578,000.00	\$578,000.00							
23	Insurance			17.62%	\$1,229,458.00	\$6,976,000.00	\$8,205,458.00	\$8,205,458.00							
25	Public Safety	102.00	31.00	2.41%	\$435,851.01	\$18,068,680.09	\$18,504,531.10	\$18,451,100.00	\$53,431.10						
26	Public Works	42.00	8.00	2.12%	\$131,728.15	\$6,219,498.15	\$6,351,226.30	\$6,263,950.00	\$87,276.30						
27	Health and Human Services	7.00	3.00	-18.86%	(\$220,203.71)	\$1,167,703.29	\$947,499.58	\$898,600.00	\$48,899.58						
28	Parks and Recreation	8.00	2.00	4.70%	\$40,600.00	\$864,400.00	\$905,000.00	\$905,000.00							
29	Education (including Library)			1.50%	\$31,195.28	\$2,079,985.02	\$2,111,180.30	\$2,111,180.30							
30	Unclassified			-62.12%	(\$24,600.00)	\$39,600.00	\$15,000.00		\$15,000.00						
31	Utilities and Bulk Purchases			0.28%	\$5,289.41	\$1,860,710.31	\$1,865,999.72	\$1,865,999.72							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00							
36	Statutory Expenditures			6.50%	\$493,100.00	\$7,590,000.00	\$8,083,100.00	\$7,993,100.00			\$90,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			9.30%	\$40,000.00	\$430,000.00	\$470,000.00	\$470,000.00							
43	Court and Public Defender	7.00	6.00	20.61%	\$110,300.00	\$535,100.00	\$645,400.00	\$645,400.00							
44	Capital			-16.28%	(\$554,345.00)	\$3,404,345.00	\$2,850,000.00	\$100,000.00	\$2,750,000.00						
45	Debt			11.18%	\$1,335,144.00	\$11,939,476.00	\$13,274,620.00	\$9,031,305.00		\$2,818,515.00	\$1,424,800.00				
46	Deferred Charges			-100.00%	(\$900,000.00)	\$900,000.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$1,658,025.00		\$1,658,025.00		\$1,658,025.00						
50	Reserve for Uncollected Taxes			37.64%	\$309,000.00	\$821,000.00	\$1,130,000.00	\$1,130,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	196.00	60.00	6.03%	\$4,771,035.14	\$79,181,989.86	\$83,953,025.00	\$62,540,393.02	\$2,954,606.98	\$1,658,025.00	\$8,700,000.00	\$8,100,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	657	\$35,258,300.00	1.38%	15A Public Schools	33	\$305,298,200.00	57.84%
2 Residential	9,972	\$1,602,912,900.00	62.58%	15B Other Schools			0.00%
3A/3B Farm	19	\$1,210,600.00	0.05%	15C Public Property	576	\$183,743,100.00	34.81%
4A Commercial	443	\$393,081,000.00	15.35%	15D Church and Charities	32	\$14,516,400.00	2.75%
4B Industrial	63	\$300,699,900.00	11.74%	15E Cemeteries & Graveyards	10	\$11,208,800.00	2.12%
4C Apartments	37	\$228,123,800.00	8.91%	15F Other Exempt	98	\$13,098,900.00	2.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	11,191	\$2,561,286,500.00	100.00%	Total	749	\$527,865,400.00	100.00%
Average Ratio (%), Assessed to True Value				40.44%			
Equalized Valuation, Taxable Properties				\$6,333,547,230.46			
Total # of property tax appeals filed in 2024				County Tax Board		29.00	
				State Tax Court		11.00	
Number of 2024 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				26.00			
Amount paid out by municipality for tax appeals in 2024				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 20.61%

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 2024 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		7.00	73,128.25	\$60,500.00		\$8,000.00	\$0.00	\$4,628.25
Supervisory Staff (Department Heads & Managers)	15.00	1.00	2,754,742.64	\$2,159,581.00	\$6,455.00	\$369,504.31	\$219,202.33	
Police Officers (Including Superior Officers)	81.00		22,685,291.74	\$13,324,360.00	\$1,695,640.00	\$4,795,100.00	\$1,721,161.74	\$1,149,030.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	78.00	21.00	8,286,152.54	\$5,139,290.00	\$538,421.00	\$879,332.52	\$1,294,764.13	\$434,344.89
All Other Non-Union Employees not listed above	22.00	31.00	4,287,698.99	\$3,190,207.84	\$90,126.00	\$301,424.00	\$461,890.25	\$244,050.90
Totals	196.00	60.00	38,087,014.16	\$23,873,938.84	\$2,330,642.00	\$6,353,360.83	\$3,697,018.45	\$1,832,054.04

Is the Local Government required to comply with N.J.S.A. 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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	62.00	\$14,295.36	\$886,312.32	64.00	\$13,444.20	\$860,428.80
Parent & Child	13.00	\$26,401.20	\$343,215.60	16.00	\$24,535.44	\$392,567.04
Employee & Spouse (or Partner)	25.00	\$28,865.88	\$721,647.00	25.00	\$26,899.56	\$672,489.00
Family	64.00	\$41,008.49	\$2,624,543.36	71.00	\$38,189.64	\$2,711,464.44
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	164.00		\$4,575,718.28	176.00		\$4,636,949.28
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	14	\$13,689.48	\$191,652.72	13	\$12,501.24	\$162,516.12
Parent & Child	5	\$25,502.16	\$127,510.80	6	\$22,490.88	\$134,945.28
Employee & Spouse (or Partner)	19	\$33,772.08	\$641,669.52	17	\$34,368.48	\$584,264.16
Family	27	\$42,649.32	\$1,151,531.64	28	\$40,106.04	\$1,122,969.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	65.00		\$2,112,364.68	64.00		\$2,004,694.68
GRAND TOTAL	229.00		\$6,688,082.96	240.00		\$6,641,643.96

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
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	SOA	1,070.00	\$465,632.62	617.00	\$505,043.19	383.00	\$298,511.16	40.00	\$32,473.00	2,018.00	\$1,482,659.09	X	
PBA	1,951.00	\$550,537.24	739.00	\$399,501.33	1,728.50	\$924,995.09	49.00	\$28,324.54	2,593.00	\$1,514,512.66	X		
CHIEF OF POLICE	29.00	\$15,000.00	109.00	\$117,578.44	2.50	\$2,633.87			232.00	\$229,610.58		X	
108 PUBLIC	1,066.00	\$63,983.52	189.00	\$41,030.74	43.00	\$7,566.39					X		
108 DISPATCH	53.00	\$3,152.00	30.00	\$7,057.25	20.00	\$4,115.56					X		
XGDS	538.00	\$13,453.33	280.00	\$46,249.50							X		
RWDSU	557.00	\$44,575.10	172.00	\$37,172.24							X		
AFSCME	164.00	\$19,339.48	59.00	\$22,181.54							X		
MUNICIPAL DEPT. DIRECTOR - RECREATION	565.00	\$15,000.00	13.00	\$6,828.90								X	
MUNICIPAL DEPT. DIRECTOR - DPW & PARKS	55.00	\$9,779.22	25.00	\$13,470.00								X	
MANAGER OF PARKS & GROUNDS	51.00	\$6,825.31	13.00	\$5,085.30								X	
RECREATION PROGRAM SPECIALIST (1)	185.00	\$15,000.00	22.00	\$6,342.26								X	
MUNICIPAL EMERGENCY MANAGEMENT COODINATOR	54.00	\$5,774.00	32.00	\$10,332.50	10.00	\$3,191.37						X	
CODE ENFORCEMENT OFFICE - TRAINEE	57.00	\$3,500.72	1.00	\$12.50								X	
MUNICIPAL TAX COLLECTOR, ASSISTANT	35.00	\$3,948.59	4.00	\$1,454.80								X	
RECREATION PROGRAM SPECIALIST (2)	36.00	\$2,500.60	17.00	\$3,558.53	2.00	\$453.54						X	
CHIEF FINANCIAL OFFICER	40.00	\$5,972.50	1.00	\$514.51								X	
SYSTEMS ANALYST	52.00	\$7,086.09	14.00	\$5,905.43								X	
COMPUTER OPERATOR TRAINEE	3.00	\$246.74	5.00	\$1,019.59								X	
SUPERVISING ACCOUNT CLERK	1.00	\$71.29	1.00	\$6.17								X	
MUNICIPAL DEPT. DIRECTOR - COMM. DEVELOPMENT	97.00	\$15,000.00	20.00	\$11,800.50								X	
MANAGER OF SANITATION	84.00	\$11,899.50	14.00	\$6,131.13								X	
CONFIDENTIAL ASSISTANT TO MAYOR	43.00	\$4,937.10	9.00	\$2,964.50								X	
FIRE OFFICIAL	122.00	\$11,622.72	27.00	\$7,728.00	48.00	\$13,784.82						X	
TECHNICIAN, MGT. INFORMATION SYSTEMS	79.00	\$7,290.01	1.00	\$354.35								X	
MUNICIPAL COURT ADMINISTRATOR	107.00	\$12,596.82	20.00	\$7,164.00								X	
CONSTRUCTION OFFICIAL	123.00	\$15,000.00	12.00	\$5,864.40								X	
SUPERVISOR, SENIOR CITIZEN ACTIVITIES	47.00	\$4,231.94	4.00	\$1,211.70								X	
ZONING OFFICER	10.00	\$1,068.11	12.00	\$3,982.42								X	
BUSINESS ADMINISTRATOR	167.00	\$15,000.00	13.00	\$8,989.50								X	
GENERAL RECREATION LEADER	37.00	\$2,455.70	2.00	\$347.36								X	
TOTALS (THIS PAGE ONLY)	7,478.00	\$1,352,480.25	2,477.00	\$1,286,882.58	2,237.00	\$1,255,251.80	89.00	\$60,797.54	4,843.00	\$3,226,782.33			

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

			Current Year	2026	2027	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$74,135,000.00	\$74,135,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
	\$58,309,249.00	\$58,309,249.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$9,540,750.00		\$9,540,750.00			
Notes Outstanding	\$31,000,000.00		\$31,000,000.00			
Bonds Outstanding	\$66,588,250.00	\$16,490,963.00	\$50,097,287.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$239,573,249.00	\$148,935,212.00	\$90,638,037.00			
Population (2020 census)	<u>43,905</u>					
Per Capita Gross Debt	<u>\$5,456.63</u>					
Per Capita Net Debt	<u>\$2,064.41</u>					
3 Year Average Property Valuation		<u>\$6,070,327,522.67</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>1.49%</u>				
Utility Fund - Principal			\$1,265,050.00	\$1,420,000.00	\$1,465,000.00	\$9,796,438.00
Utility Fund - Interest			\$677,700.00	\$702,406.00	\$654,406.00	\$5,328,178.65
Bond Anticipation Notes - Principal			\$205,000.00			
Bond Anticipation Notes - Interest			\$1,964,385.00			
Bonds - Principal			\$5,385,000.00	\$5,407,500.00	\$5,495,000.00	\$50,300,750.00
Bonds - Interest			\$2,049,205.00	\$1,893,390.63	\$1,732,950.00	\$10,312,216.00
Loans & Other Debt - Principal			\$1,502,410.00	\$1,437,280.30	\$1,480,295.87	\$4,672,381.00
Loans & Other Debt - Interest			\$225,870.00	\$104,845.84	\$68,816.66	\$120,592.00
Total			\$13,274,620.00	\$10,965,422.77	\$10,896,468.53	\$80,530,555.65
Total Principal			\$8,357,460.00	\$8,264,780.30	\$8,440,295.87	\$64,769,569.00
Total Interest			\$4,917,160.00	\$2,700,642.47	\$2,456,172.66	\$15,760,986.65
% of Total Current Year Budget			15.81%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA+				
Year of Last Rating		AA+				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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