



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1215_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Francis		Womack	12/31/2023	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

Andrew		Hodulik		ahodulik@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	12/31/2023	wlopez@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	12/31/2023	rdavis@northbrunswicknj.gov

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	Utility	Utility
								WATER	SEWER
08	Surplus	55.92%	\$2,437,000.00	\$4,358,000.00	\$6,795,000.00	\$6,595,000.00		\$100,000.00	\$100,000.00
08	Local Revenue	-5.84%	(\$1,226,401.44)	\$21,008,166.75	\$19,781,765.31	\$3,481,765.31		\$8,400,000.00	\$7,900,000.00
09	State Aid (without offsetting appropriation)	5.61%	\$265,073.06	\$4,725,679.94	\$4,990,753.00	\$4,990,753.00			
08	Uniform Construction Code Fees	-0.11%	(\$972.80)	\$920,272.80	\$919,300.00	\$919,300.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	0.07%	\$262.18	\$369,737.82	\$370,000.00	\$370,000.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	52.50%	\$497,347.14	\$947,373.53	\$1,444,720.67	\$1,444,720.67			
08	Other Special Items	-59.46%	(\$3,000,789.39)	\$5,046,674.39	\$2,045,885.00	\$2,045,885.00			
15	Receipts from Delinquent Taxes	-5.23%	(\$38,069.66)	\$728,069.66	\$690,000.00	\$690,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	8.54%	\$3,011,687.74	\$35,261,312.26	\$38,273,000.00	\$38,273,000.00			
07	Minimum Library Tax	10.69%	\$200,828.89	\$1,879,156.13	\$2,079,985.02	\$2,079,985.02			
54	Open Space Levy Tax	0.53%	\$4,053.09	\$764,332.86	\$768,385.95	\$0.00	\$768,385.95		
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	2.83%	\$2,150,018.81	\$76,008,776.14	\$78,158,794.95	\$60,890,409.00	\$768,385.95	\$8,500,000.00	\$8,000,000.00

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

FCOA	Budgeted 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	Utility	
	Full-Time	Part-Time								WATER	SEWER
20	General Government		14.90%	\$1,951,044.00	\$13,096,448.00	\$15,047,492.00	\$2,751,568.00	\$4,600.00		\$5,293,787.00	\$6,997,537.00
21	Land-Use Administration		6.40%	\$57,500.00	\$898,800.00	\$956,300.00	\$956,300.00				
22	Uniform Construction Code		15.66%	\$72,000.00	\$459,700.00	\$531,700.00	\$531,700.00				
23	Insurance		12.06%	\$781,500.00	\$6,481,500.00	\$7,263,000.00	\$7,263,000.00				
25	Public Safety		8.47%	\$1,399,642.81	\$16,531,100.00	\$17,930,742.81	\$17,872,100.00	\$58,642.81			
26	Public Works		0.02%	\$1,189.11	\$4,814,925.00	\$4,816,114.11	\$4,662,825.00	\$153,289.11			
27	Health and Human Services		2.30%	\$7,000.00	\$304,100.00	\$311,100.00	\$311,100.00				
28	Parks and Recreation		14.95%	\$190,843.75	\$1,276,200.00	\$1,467,043.75	\$1,393,200.00	\$73,843.75			
29	Education (including Library)		10.69%	\$200,828.89	\$1,879,156.13	\$2,079,985.02	\$2,079,985.02				
30	Unclassified		#DIV/0!	\$35,000.00	\$0.00	\$35,000.00		\$35,000.00			
31	Utilities and Bulk Purchases		8.77%	\$159,221.35	\$1,816,488.96	\$1,975,710.31	\$1,975,710.31				
32	Landfill / Solid Waste Disposal		11.66%	\$106,000.00	\$909,000.00	\$1,015,000.00	\$1,015,000.00				
35	Contingency		0.00%	\$0.00	\$100.00	\$100.00	\$100.00				
36	Statutory Expenditures		7.47%	\$520,000.00	\$6,957,000.00	\$7,477,000.00	\$7,397,000.00				\$80,000.00
37	Judgements		#DIV/0!	\$0.00		\$0.00					
42	Shared Services		0.00%	\$0.00	\$370,000.00	\$370,000.00	\$370,000.00				
43	Court and Public Defender		7.22%	\$37,000.00	\$512,300.00	\$549,300.00	\$549,300.00				
44	Capital		73.12%	\$804,345.00	\$1,100,000.00	\$1,904,345.00	\$750,000.00	\$1,154,345.00			
45	Debt		-4.81%	(\$642,683.05)	\$13,350,545.00	\$12,707,861.95	\$7,810,800.00		\$768,385.95	\$2,706,213.00	\$1,422,463.00
46	Deferred Charges		66.08%	\$358,100.64	\$541,899.36	\$900,000.00	\$900,000.00				
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00					
50	Reserve for Uncollected Taxes		2.63%	\$21,000.00	\$800,000.00	\$821,000.00	\$821,000.00				
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00
Total			8.40%	\$6,059,532.50	\$72,099,262.45	\$78,158,794.95	\$59,410,688.33	\$1,479,720.67	\$768,385.95	\$8,000,000.00	\$8,500,000.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 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		0.00%
3A/3B Farm	19	\$1,210,600.00	0.05%	15C Public Property	574	\$183,743,100.00	34.81%
4A Commercial	443	\$393,081,000.00	15.35%	15D Church and Charities	31	\$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	91	\$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	739	\$527,865,400.00	100.00%
Average Ratio (%), Assessed to True Value				40.83%			
Equalized Valuation, Taxable Properties				\$6,273,050,453.10			
Total # of property tax appeals filed in 2023			County Tax Board			58.00	
			State Tax Court			4.00	
Number of 2023 County Tax Board decisions appealed to Tax Court							1.00
Number of pending property tax appeals in State Tax Court							14.00
Amount paid out by municipality for tax appeals in 2023				\$117,994.33			
				Percentage of Exempt vs. Non-Exempt Properties <u>20.61%</u>			

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 2023 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	63,365.00	\$60,500.00	\$0.00	\$2,865.00	\$0.00	\$4,628.25
Supervisory Staff (Department Heads & Managers)	18.00		2,769,263.68	\$2,165,013.00		\$381,172.19	\$57,455.00	\$165,623.49
Police Officers (Including Superior Officers)	82.00		20,446,981.31	\$13,212,063.00	\$1,146,698.00	\$4,799,942.49	\$277,555.00	\$1,010,722.82
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	73.00	19.00	5,838,201.16	\$4,372,632.00	\$78,975.00	\$772,206.81	\$279,881.00	\$334,506.35
All Other Non-Union Employees not listed above	21.00	25.00	2,218,453.93	\$1,878,156.00		\$0.00	\$196,619.00	\$143,678.93
Totals	194.00	51.00	31,336,265.08	\$21,688,364.00	\$1,225,673.00	\$5,956,186.49	\$811,510.00	\$1,659,159.85

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	55.00	\$12,402.00	\$682,110.00	59.00	\$10,866.00	\$641,094.00
Parent & Child	13.00	\$22,422.00	\$291,486.00	12.00	\$19,674.00	\$236,088.00
Employee & Spouse (or Partner)	28.00	\$24,288.00	\$680,064.00	25.00	\$21,432.00	\$535,800.00
Family	63.00	\$34,746.00	\$2,188,998.00	64.50	\$30,552.00	\$1,970,604.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	159.00		\$3,842,658.00	160.50		\$3,383,586.00
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	17	\$13,254.00	\$225,318.00	15	\$11,304.00	\$169,560.00
Parent & Child	6	\$20,910.00	\$125,460.00	6	\$17,364.00	\$104,184.00
Employee & Spouse (or Partner)	18	\$29,004.00	\$522,072.00	15	\$23,574.00	\$353,610.00
Family	30	\$37,758.00	\$1,132,740.00	34	\$31,092.00	\$1,057,128.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	71.00		\$2,005,590.00	70.00		\$1,684,482.00
GRAND TOTAL	230.00		\$5,848,248.00	230.50		\$5,068,068.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$81,130,000.00	\$81,130,000.00	\$0.00			
Regional School Debt			\$0.00			
<u>Utility Fund Debt</u>						
	\$61,120,718.00	\$61,120,718.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$25,640,750.00		\$25,640,750.00			
Notes Outstanding	\$10,150,000.00		\$10,150,000.00			
Bonds Outstanding	\$71,793,250.00	\$17,587,752.16	\$54,205,497.84			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$249,834,718.00	\$159,838,470.16	\$89,996,247.84			
Population (2020 census)	<u>43,905</u>					
Per Capita Gross Debt	<u>\$5,690.35</u>					
Per Capita Net Debt	<u>\$2,049.79</u>					
3 Year Average Property Valuation		<u>\$5,689,057,155.33</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>1.58%</u>				
Utility Fund - Principal			\$1,350,000.00	\$1,350,000.00	\$1,420,000.00	\$20,030,000.00
Utility Fund - Interest			\$774,555.00	\$1,083,288.00	\$734,300.00	\$15,267,605.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$854,200.00			
Bonds - Principal			\$5,205,000.00	\$5,385,000.00	\$5,407,500.00	\$55,795,750.00
Bonds - Interest			\$2,200,800.00	\$2,049,150.00	\$1,893,391.00	\$12,045,166.00
Loans & Other Debt - Principal			\$1,461,500.00	\$1,502,365.00	\$1,457,956.00	\$5,892,193.00
Loans & Other Debt - Interest			\$208,421.00	\$184,069.00	\$149,385.00	\$305,625.00
Total			\$12,054,476.00	\$11,553,872.00	\$11,062,532.00	\$109,336,339.00
Total Principal			\$8,016,500.00	\$8,237,365.00	\$8,285,456.00	\$81,717,943.00
Total Interest			\$4,037,976.00	\$3,316,507.00	\$2,777,076.00	\$27,618,396.00
% of Total Current Year Budget			15.42%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA+				
Year of Last Rating	Aa2	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)
