

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

Entd. 4/16/25
Amend 5/21/25
Adopt. 6/4/25
CAP

MUNICIPALITY: CITY OF NEW BRUNSWICK

COUNTY: MIDDLESEX

James M. Cahill
Mayor's Name

December 31, 2026
Term Expires

Municipal Officials

Leslie R. Zeledon
Municipal Clerk

Marilyn Chetrancolo
Tax Collector

Richard J. Mulrine
Chief Financial Officer

Joseph J. Faccone
Registered Municipal Accountant

T.K. Shamy
Municipal Attorney

1/2/2019
 Date of Orig. Appt.
 C-1903
 Cert. No.
 1532
 Cert. No.
 N-0854
 Cert. No.
 100
 Lic. No.

Official Mailing Address of Municipality

City of New Brunswick

78 Bayard Street

New Brunswick, New Jersey 08901

Fax #: (732) 246-7806

Governing Body Members

Name	Term Expires
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John A. Anderson - President	12/31/2028
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Manuel J. Castañeda - Vice President	12/31/2028
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Rebecca H. Escobar	12/31/2026
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Matthew B. Ferguson	12/31/2026
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Glenn Fleming	12/31/2028
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Petra N. Gaskins	12/31/2026
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Suzanne M. Sicora Ludwig	12/31/2028
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2025 MUNICIPAL BUDGET

Municipal Budget of the CITY of NEW BRUNSWICK, County of MIDDLESEX for the Fiscal Year 2025.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

16 day of April, 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and
N.J.A.C. 5:30-4.4(d).

Certified by me, this 16 day of April, 2025

cityclerk@cityofnewbrunswick.org

Clerk

78 Bayard Street

Address

New Brunswick, New Jersey 08901

Address

(732) 745-5045

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 16 day of April, 2025

jfaccone@sklein-cpa.com

Registered Municipal Accountant

Samuel Klein and Company, LLP, CPA's

Address

550 Broad St., Newark, NJ 07102

Address

(973) 624-6100

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 16 day of April, 2025

rmulrine@cityofnewbrunswick.org

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: _____, 2025

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the CITY of NEW BRUNSWICK, County of MIDDLESEX for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

Be it Further Resolved, that said Budget be published in the Home News Tribune

in the issue of May 7, 2025

The Governing Body of the CITY of NEW BRUNSWICK does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE

(Insert Last Name)

Ayes

John Anderson, President
Manuel Castañeda, VP
Rebecca Escobar
Glenn Fleming
Petra Gaskins
Suzanne Sicora Ludwig

Nays

Abstained

Matthew Ferguson

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the

COUNCIL MEMBERS of the

CITY

of NEW BRUNSWICK, County of MIDDLESEX, on April 16, 2025.

A Hearing on the Budget and Tax Resolution will be held at City of New Brunswick, on May 21, 2025 at

5:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET				YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				91,861,601.55
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				18,017,528.06
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				2,320,000.00
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				20,337,528.06
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	99.75%	Percent of Tax Collections		247,209.21
		Building Aid Allowance	2025 - \$	1,127,448.00
		for Schools-State Aid	2024 - \$	1,176,549.00
4. Total General Appropriations (Item 9, Sheet 29)				112,446,338.82
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				68,602,904.50
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				41,124,051.63
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				1,192,552.00
(c) Minimum Library Tax				1,526,830.69

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Stormwater Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	119,893,792.63	19,367,827.09	18,253,001.20	540,000.00	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	119,893,792.63	19,367,827.09	18,253,001.20	540,000.00	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	118,389,526.35	18,259,965.55	17,383,784.48	68,685.00	-	-	-
Reserved	1,499,681.16	1,106,811.43	832,287.23	471,315.00	-	-	-
Unexpended Balances Canceled	4,585.12	1,050.11	36,929.49	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	119,893,792.63	19,367,827.09	18,253,001.20	540,000.00	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	114,271,981.59	Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	93,253,499.85
Cap Base Adjustment:	<u>290,887.00</u>		
Subtotal	<u>114,562,868.59</u>		
Exceptions Less:		Additions:	
Total Other Operations	2,670,914.49	New Construction (Assessor Certification)	545,941.86
Total Uniform Construction Code		2023 Cap Bank Available	601,244.58
Total Interlocal Service Agreement	4,687,485.73	2024 Cap Bank Available	855,362.13
Total Additional Appropriations			
Total Capital Improvements			
Total Debt Service	7,025,436.00	Total Additions	<u>2,002,548.57</u>
Transferred to Board of Education	743,533.00		
Type I School Debt	2,421,000.00	Maximum Appropriations within "CAPS" Sheet 19 @	2.5% <u>95,256,048.42</u>
Total Public & Private Programs	5,155,918.97		
Judgements		Additional Increase to COLA rate.	3.5%
Total Deferred Charges	640,000.00	Amount of Increase allowable.	1.0% <u>909,790.24</u>
Cash Deficit			
Reserve for Uncollected Taxes	<u>239,556.16</u>		
Total Exceptions	<u>23,583,844.35</u>		
Amount on Which CAP is Applied	90,979,024.24	Maximum Appropriations within "CAPS" Sheet 19 @	3.5% <u>96,165,838.66</u>
2.5% CAP	<u>2,274,475.61</u>		
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	93,253,499.85	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	<u>91,861,601.55</u>
		Over or (Under) Appropriations Cap	<u>(4,304,237.11)</u>

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2025 \$ 23,978,117.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 2,400,000.00

21,578,117.00

Budgeted Group Insurance - Inside CAP

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP

TOTAL

Instead of receiving Health Benefits, 75 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver **Salaries and Wages** **\$ 87,500.00**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	39,702,257.48
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	640,000.00
Less: Prior Year Recycling Tax	55,500.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	39,006,757.48
Plus 2% CAP Increase	780,135.15
ADJUSTED TAX LEVY	39,786,892.63
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	39,786,892.63

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

39,786,892.63

Exclusions:

Allowable Shared Service Agreements Increase	2,120,732.00
Allowable Health Insurance Costs Increase	264,452.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	300,000.00
Allowable Capital Improvements Increase	267,835.00
Allowable Debt Service and Capital Leases Inc.	55,500.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	640,000.00
Add Total Exclusions	3,648,519.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	4,585.00

ADJUSTED TAX LEVY

Additions:

New Ratables - Increase for new construction	49,586,000
Prior Year's Local Purpose Tax Rate (per \$100)	1.101
New Ratable Adjustment to Levy	
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

43,976,768.49

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

41,124,051.63

OVER OR (UNDER) 2% LEVY CAP

(must be equal or under for Introduction)

(2,852,716.86)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:**2022**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025)	2,024,955
Amount Used in CY 2025	
Balance to Expire	<u>2,024,955</u>

2023

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025 - CY 2026)	2,228,859
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026)	<u>2,228,859</u>

2024

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2025 - CY 2027)	-
Amount Used in CY 2025	
Balance to Carry Forward (CY 2026 - CY2027)	<u>-</u>

2025

Maximum Allowable Amount to be Raised by Taxation	43,976,768
Amount to be Raised by Taxation for Municipal Purpose	<u>41,124,052</u>
Available for Banking (CY 2026 - CY 2028)	2,852,717

Total Levy CAP Bank

	<u>5,081,576</u>
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CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
1. Surplus Anticipated	08-101	5,652,000.00	7,044,324.47	7,044,324.47
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	5,652,000.00	7,044,324.47	7,044,324.47
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	187,000.00	186,000.00	189,314.00
Other	08-104	127,000.00	125,000.00	128,811.95
Fees and Permits	08-105	2,080,000.00	2,090,000.00	2,082,371.83
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	3,040,000.00	2,700,000.00	3,042,252.20
Other	08-109			
Interest and Costs on Taxes	08-112	275,000.00	240,000.00	352,435.16
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	500,000.00	150,000.00	1,021,756.55
Anticipated Utility Operating Surplus	08-114			
Middlesex County Life Support Program	08-115	53,000.00	53,000.00	53,000.00
Contribution - New Brunswick Housing Authority - PILOT	08-118	25,000.00	20,000.00	52,060.20
Anticipated Utility Operating Surplus - Sewer	08-114	2,250,000.00	2,500,000.00	2,500,000.00
Police Towing Ordinance	08-120	17,500.00	20,000.00	19,980.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	13,700,837.00	13,700,837.00	13,700,837.06
Garden State Trust	09-206	-	-	-
Watershed Aid	09-207			
Municipal Relief Fund	09-208		1,412,234.58	1,412,234.58
Building Aid Allowance for Schools - State Aid	09-209	1,127,448.00	1,176,549.00	1,176,549.00
Payment in Lieu of Taxes - State Property - Rutgers University	09-203	700,000.00	700,000.00	700,000.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	15,528,285.00	16,989,620.58	16,989,620.64

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	2,010,000.00	2,109,877.40	2,013,570.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	2,010,000.00	2,109,877.40	2,013,570.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Middlesex - Arts and History Grant	10-873	5,100.00	3,725.00	3,725.00
Highway Safety	10-739	42,000.00		-
NPP -2024	10-890		125,000.00	125,000.00
Middlesex Arts Grant	10-873			-
Municipal Alliance on Alcoholism and Drug Abuse	10-506	24,056.00	24,056.00	24,056.00
Safe and Secure Grant	10-503	45,150.00	45,150.00	45,150.00
Drive Sober or Get Pulled Over	10-509		10,500.00	10,500.00
Parker Foundation - 2022	10-711			-
Parker Foundation - 2022	10-712			-
Recycling Tonnage Grant	10-569	37,861.87	75,994.67	75,994.67
Middlesex Arts Grant Holifestival	10-873	5,000.00	5,000.00	5,000.00
Drive Sober or Get Pulled Over	10-509			-
Body Armor Grant	10-505	10,165.54	9,586.31	9,586.31
NJ DOT - Burnett	10-559			-
Opioid Settlement	10-657		646,964.59	646,964.59
Firefighter ARPA	10-526		70,000.00	70,000.00
Pedestrian Enforcement	10-504		35,000.00	35,000.00
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:				
DMHAS	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Urban Enterprise Zone	10-879			-
Urban Enterprise Zone	10-560		150,000.00	150,000.00
2024 Countywide Swim Lesson	10-693		16,000.00	16,000.00
Urban Enterprise Zone-Public Safety	10-873		350,000.00	350,000.00
Recycling Enhancement Grant	10-504		10,000.00	10,000.00
Urban Enterprise Zone-Admin FY 25	10-879	70,000.00	70,000.00	70,000.00
Urban Enterprise Zone- Business Training	10-879		99,000.00	99,000.00
2024 National Opioid Settlement	10-657		79,532.44	79,532.44
Recycling Enhancement Grant			10,000.00	10,000.00
Title III Olders American Act - 2024 Congregate Meals	10-656	10,000.00		-
Title III Olders American Act - 2024 Info & Asst	10-657	10,000.00	4,000.00	4,000.00
2024 National Opioid Settlement II	10-657		91,809.46	91,809.46
Urban Enterprise Zone - 5 Year Plan	10-879		120,000.00	120,000.00
Code Blue Grant	10-621	150,951.00	150,951.00	150,951.00
Title III Olders American Act - Info & Asst Supplement				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Green Acres-2024	10-587		1,400,000.00	1,400,000.00
Ubran Enterprise Zone- Marketing 2024	10-617		300,000.00	300,000.00
Urban Enterprise Zone - Clean Team	10-510		155,000.00	155,000.00
Animal Control Services - East Brunswick	10-629			
Clean Communities Program	10-505		88,678.55	88,678.55
Animal Control Services - North Brunswick	10-630			
Neilson Street Park Grant-2024	10-580		2,041,770.00	2,041,770.00
Parker Grant	10-651	215,000.00	215,000.00	215,000.00
Distracted Driving	10-508		7,000.00	7,000.00
Library Arts Grant	10-877	4,200.00	3,275.00	3,275.00
Library History Grant	10-878		7,300.00	7,300.00
Library Workforce Grant	10-879		38,000.00	38,000.00
Local Recreation Grant	10-671		100,000.00	100,000.00
Stormwater	10-744		25,000.00	25,000.00
EPA Stormwater	10-745		760,000.00	760,000.00
COPS	10-518		987,102.00	987,102.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	5,652,000.00	7,044,324.47	7,044,324.47
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	35,607,645.12	31,642,878.75	34,052,721.79
Total Section B: State Aid Without Offsetting Appropriations	09-001	15,528,285.00	16,989,620.58	16,989,620.64
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	2,010,000.00	2,109,877.40	2,013,570.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	4,150,785.24	4,687,485.73	4,687,485.73
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	1,077,292.02	10,777,730.01	10,777,730.01
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	4,571,897.12	4,237,407.27	4,292,497.76
Total Miscellaneous Revenues	13-099	62,945,904.50	70,444,999.74	72,813,625.93
4. Receipts from Delinquent Taxes	15-499	5,000.00	23,451.00	7,357.12
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	68,602,904.50	77,512,775.21	79,865,307.52
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	41,124,051.63	39,702,257.48	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	1,192,552.00	1,244,451.00	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	1,526,830.69	1,434,308.94	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	43,843,434.32	42,381,017.42	41,827,335.86
7. Total General Revenues	13-299	112,446,338.82	119,893,792.63	121,692,643.38

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF ADMINISTRATION							
Office of Business Administrator:							
Salaries and Wages	20-100	1	448,204.70	481,301.30	483,901.30	483,879.21	22.09
Other Expenses	20-100	2	69,650.00	69,810.83	69,310.83	63,850.83	5,460.00
Division of Purchasing:							
Salaries and Wages	20-102	1	43,163.04	76,837.22	79,237.22	79,235.62	1.60
Other Expenses	20-102	2	2,600.00	1,824.16	1,824.16	695.68	1,128.48
Postage and Duplicating:							
Other Expenses	20-100	2	99,816.00	99,816.00	99,816.00	99,601.68	214.32
Division of Housing Inspections:							
Salaries and Wages							
Other Expenses							
Insurance	23-210	2	4,112,926.70	4,096,780.70	5,596,780.70	5,596,780.70	
Health Benefits	23-220	2	18,713,253.66	19,279,746.35	17,374,446.35	17,033,037.90	341,408.45
Health Benefits Waiver	23-222	2	87,500.00	85,000.00	85,000.00	85,000.00	
Tuition Reimbursement:							
Other Expenses	20-100	2	8,000.00	8,000.00	8,000.00		8,000.00

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF ENGINEERING							
Division of Engineering and Operations:							
Salaries and Wages	20-165	1	69,518.04	218,923.93	218,923.93	218,847.08	76.85
Other Expenses	20-165	2	175,076.00	170,672.30	175,472.30	175,471.29	1.01
DEPARTMENT OF PUBLIC WORKS							
Division of Street Services:							
Salaries and Wages	26-290	1	261,198.45	270,244.68	292,244.68	291,998.56	246.12
Other Expenses	26-290	2	144,600.00	22,693.31	60,693.31	60,624.87	68.44
Division of Clean Communities:							
Salaries and Wages	26-300	1	7,424.84	8,497.42	29,697.42	29,654.10	43.32
Other Expenses	26-300	2	21,350.00	20,986.47	20,986.47	20,383.33	603.14
Division of Recycling:							
Salaries and Wages	26-300	1	34,326.50	32,890.95	32,890.95	27,475.78	5,415.17
Other Expenses	26-300	2	1,338,320.28	1,083,308.12	1,083,308.12	825,596.55	257,711.57
Bureau of Garbage and Trash Collection:							
Salaries and Wages	26-305	1	759,074.32	826,924.96	761,924.96	758,734.14	3,190.82
Other Expenses	26-305	2	2,094,401.00	2,053,032.60	2,053,032.60	2,036,186.88	16,845.72

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Bureau of Central Vehicle Maintenance:							-
Salaries and Wages	26-315	1	6,009.20	69,529.43	19,529.43	14,576.32	4,953.11
Other Expenses	26-315	2	153,200.00	147,541.24	188,541.24	188,034.11	507.13
Division of Parks:							-
Salaries and Wages	28-375	1	367,523.39	103,871.89	266,871.89	184,809.43	82,062.46
Other Expenses	28-375	2	565,906.00	55,003.20	197,003.20	184,117.21	12,885.99
Division of Shade Trees:							-
Salaries and Wages	28-375	1	202,394.64	187,267.96	187,267.96	171,396.10	15,871.86
DEPARTMENT OF SOCIAL SERVICES							-
Division of Health:							-
Salaries and Wages	27-330	1	220,531.80	200,879.65	228,879.65	225,814.68	3,064.97
Other Expenses	27-330	2	13,350.00	9,050.00	16,050.00	15,636.47	413.53
Other Health Services	27-330	2	279,505.79	277,505.79	277,505.79	277,505.79	-
Senior Resource Center:							-
Salaries and Wages	27-330	1	486,778.72	473,366.78	413,366.78	409,245.06	4,121.72
Other Expenses	27-330	2	123,718.00	119,213.60	119,213.60	112,743.04	6,470.56
Dial-A-Ride Program:							-
Salaries and Wages	27-330	1	93,225.31	124,205.22	124,205.22	124,205.22	-
Other Expenses	27-330	2	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Youth Services System:					-		-
Salaries and Wages	27-330	1	21,096.99	17,157.48	227,157.48	224,538.02	2,619.46
Other Expenses	27-330	2	31,550.00	23,544.49	25,044.49	24,766.85	277.64
DEPARTMENT OF POLICE					-		-
Division of Police:					-		-
Salaries and Wages	25-240	1	18,818,218.18	17,539,909.44	17,243,209.44	17,185,949.40	57,260.04
Other Expenses	25-240	2	1,143,369.29	1,218,123.92	1,218,123.92	1,202,277.44	15,846.48
Police Civilians:					-		-
Salaries and Wages	25-240	1	820,301.51	861,042.33	882,942.33	882,874.48	67.85
Other Expenses	25-240	2	1,204,674.80	1,281,103.78	1,276,203.78	1,241,299.33	34,904.45
Park Rangers:					-		-
Salaries and Wages	25-240	1	14,370.00	4,360.00	7,560.00	7,551.25	8.75
Other Expenses	25-240	2	9,000.00	9,950.00	29,150.00	29,053.99	96.01
Animal Control:					-		-
Salaries and Wages	27-340	1	178,836.60	127,024.24	134,124.24	134,035.75	88.49
Other Expenses	27-340	2	76,853.76	30,809.45	52,809.45	52,789.16	20.29
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
DEPARTMENT OF FIRE					-		-
Division of Fire:					-		-
Salaries and Wages	25-265 1	12,891,220.50	12,031,173.98		12,031,173.98	12,025,841.65	5,332.33
Other Expenses	25-265 2	302,245.39	322,137.40		322,137.40	304,437.28	17,700.12
Uniform Fire Safety Act Ch. 383, P.L. 1983):					-		-
Fire Official:					-		-
Salaries and Wages	25-265 1	307,538.59	297,765.77		337,765.77	331,779.10	5,986.67
Other Expenses	25-265 2	26,700.00	31,038.22		31,038.22	26,181.72	4,856.50
MUNICIPAL COURT					-		-
Salaries and Wages	43-490 1	1,148,563.72	1,178,641.90		1,153,641.90	1,102,369.25	51,272.65
Other Expenses	43-490 2	207,500.00	169,244.24		196,744.24	187,406.63	9,337.61
HUMAN AND COMMUNITY SERVICES					-		-
Administrative Office:					-		-
Salaries and Wages	27-332 1	5,478.73	146,555.96		149,555.96	149,532.86	23.10
Other Expenses	27-332 2		488.34		988.34	973.87	14.47
Community Service:					-		-
Salaries and Wages	27-333 1	130,034.50	126,692.53		126,892.53	126,889.93	2.60

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HUMAN AND COMMUNITY SERVICES							
Housing Inspection:							
Salaries and Wages	21-190	1	298,106.64	214,764.41	249,264.41	245,848.51	3,415.90
Other Expenses	21-190	2	48,196.00	30,921.51	31,421.51	31,208.92	212.59
Division of Recycling:							
Salaries and Wages	26-292	1	162,856.85	289,751.97	247,251.97	245,734.13	1,517.84
Other Expenses	26-292	2	24,075.00	10,147.07	12,647.07	11,057.11	1,589.96
Division of Recreation:							
Salaries and Wages	28-370	1	51,073.44	89,404.42	101,404.42	101,295.06	109.36
Other Expenses	28-370	2	226,894.00	171,050.65	171,050.65	171,040.71	9.94
Human Services:							
Salaries and Wages	27-334	1	25,470.74	107,957.29	122,457.29	122,382.63	74.66

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	2,023,731.51	2,024,856.87		2,024,856.87	2,024,856.87	-
Social Security System (O.A.S.I.)	36-472	1,839,325.10	1,789,325.10		1,589,325.10	1,576,183.22	13,141.88
Consolidated Police & Fireman's Pension Fund	36-474				-		
Police and Firemen's Retirement System of NJ	36-475	10,529,326.00	10,063,602.00		10,063,602.00	10,063,602.00	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		
					-		
					-		
					-		
					-		
Defined Contribution Retirement Program (DCRP)	36-477	55,000.00	51,000.00		41,000.00	36,896.56	4,103.44
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	14,447,382.61	15,344,408.44	-	15,134,408.44	15,117,163.12	17,245.32
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	91,861,601.55	90,688,137.24	-	90,688,137.24	89,210,544.71	1,477,592.53

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Matching Funds for Grants	41-899						
Body Armor Fund	41-505	2	10,165.54	9,586.31	9,586.31	9,586.31	-
Middlesex - Arts and History Grant	41-873	2	5,100.00	3,725.00	3,725.00	3,725.00	-
Urban Enterprise Zone- Public Safety	41-739	2		350,000.00	350,000.00	350,000.00	-
NPP-2024	41-879	2		125,000.00	125,000.00	125,000.00	-
Photography Grant	41-878	2	3,000.00			-	-
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2	24,056.00	24,056.00	24,056.00	24,056.00	-
Safe and Secure Grant	41-503	2	45,150.00	45,150.00	45,150.00	45,150.00	-
Drive Sober or Get Pulled Over	41-509	2		10,500.00	10,500.00	10,500.00	-
National Opiods Settlement Funds 2024	40-711	2	59,955.61	79,532.44	79,532.44	79,532.44	-
2024 Neilson Street Park Grant	40-712	2		2,041,770.00	2,041,770.00	2,041,770.00	-
Public Awareness	41-662	2	20,000.00			-	-
National Opiods Settlement Funds 2024	41-569	2		91,809.46	91,809.46	91,809.46	-
Middlesex Arts Grant Holifestival	41-873	2	5,000.00	5,000.00	5,000.00	5,000.00	-
Recycling Tonnage Grant	41-569	2	37,861.87	75,994.67	75,994.67	75,994.67	-
						-	-
						-	-
						-	-

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	3,485,000.00	3,075,000.00		3,075,000.00	3,075,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925				-		XXXXXXXXXX
Interest on Bonds	45-930	1,070,000.00	734,000.00		734,000.00	733,175.00	XXXXXXXXXX
Interest on Notes	45-935		274,000.00		274,000.00	273,922.73	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942	97,436.00	97,436.00		97,436.00	97,435.88	XXXXXXXXXX
Refunding Bond Principal	45-941	344,000.00	368,000.00		396,000.00	395,162.50	XXXXXXXXXX
Refunding Bond Interest	45-943	1,187,000.00	1,162,000.00		1,134,000.00	1,132,503.46	XXXXXXXXXX
Redevelopment Area Bonds - Principal	45-944	125,000.00	95,000.00		95,000.00	95,000.00	XXXXXXXXXX
Redevelopment Area Bonds - Interest	45-944	680,000.00	684,000.00		684,000.00	683,937.50	XXXXXXXXXX
MCIA Pooled Loan - Principal	45-943	462,000.00	436,000.00		436,000.00	435,669.81	XXXXXXXXXX
MCIA Pooled Loan - Interest	45-943	78,000.00	100,000.00		100,000.00	99,044.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	40,000.00	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX
Unfunded Improvement Authorization - 0-041605				XXXXXXXXXX	-		XXXXXXXXXX
COVID Special Emergency	46-880	600,000.00	600,000.00	XXXXXXXXXX	600,000.00	600,000.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	640,000.00	640,000.00	XXXXXXXXXX	640,000.00	640,000.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405	742,567.00	743,533.00	XXXXXXXXXX	743,533.00	743,533.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	18,017,528.06	26,545,099.23	-	26,545,099.23	26,518,425.48	22,088.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920	2,005,000.00	2,025,000.00		2,025,000.00	2,025,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930	315,000.00	396,000.00		396,000.00	396,000.00	XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	2,320,000.00	2,421,000.00	-	2,421,000.00	2,421,000.00	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-		XXXXXXXXXX
District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	2,320,000.00	2,421,000.00	-	2,421,000.00	2,421,000.00	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	20,337,528.06	28,966,099.23	-	28,966,099.23	28,939,425.48	22,088.63
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	112,199,129.61	119,654,236.47	-	119,654,236.47	118,149,970.19	1,499,681.16
(M) Reserve for Uncollected Taxes	50-899	247,209.21	239,556.16	XXXXXXXXXX	239,556.16	239,556.16	XXXXXXXXXX
9. Total General Appropriations	34-499	112,446,338.82	119,893,792.63	-	119,893,792.63	118,389,526.35	1,499,681.16

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	91,861,601.55	90,688,137.24	-	90,688,137.24	89,210,544.71	1,477,592.53
(A) Operations - Excluded from "CAPS"	XXXXXX						
Other Operations	34-300	3,578,447.80	2,670,914.49	-	2,670,914.49	2,648,825.86	22,088.63
Uniform Construction Code	22-999	-	-	-			
Shared Service Agreements	42-999	4,150,785.24	4,687,485.73	-	4,687,485.73	4,687,485.73	-
Additional Appropriations Offset by Revenues	34-303	-	-	-			
Public & Private Programs Offset by Revenues	40-999	1,077,292.02	10,777,730.01	-	10,777,730.01	10,777,730.01	-
Total Operations Excluded from "CAPS"	34-305	8,806,525.06	18,136,130.23	-	18,136,130.23	18,114,041.60	22,088.63
(C) Capital Improvements	44-999	300,000.00	-	-			
(D) Municipal Debt Service	45-999	7,528,436.00	7,025,436.00	-	7,025,436.00	7,020,850.88	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	640,000.00	640,000.00	XXXXXXXXXX	640,000.00	640,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-			XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-		
(K) Local District School Purposes	29-410	2,320,000.00	2,421,000.00	-	2,421,000.00	2,421,000.00	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	742,567.00	743,533.00	XXXXXXXXXX	743,533.00	743,533.00	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	247,209.21	239,556.16	XXXXXXXXXX	239,556.16	239,556.16	XXXXXXXXXX
Total General Appropriations	34-499	112,446,338.82	119,893,792.63	-	119,893,792.63	118,389,526.35	1,499,681.16

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503	16,385,000.00	15,570,000.00	16,385,576.03
Miscellaneous	08-505	2,461,000.00	1,297,827.09	2,461,144.09
Service to Other Systems	08-506	3,097,078.33	2,500,000.00	3,152,488.66
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Billings as per Ordinance O-122203	08-520	-		
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	21,943,078.33	19,367,827.09	21,999,208.78

DEDICATED WATER UTILITY BUDGET - (continued)

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	322,078.00	30,000.00	XXXXXXXXXX	30,000.00		30,000.00
Capital Outlay	55-512	120,000.00			101,500.00	85,000.00	16,500.00
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	2,186,000.00	1,945,000.00		1,945,000.00	1,945,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522	897,000.00	608,000.00		608,000.00	607,855.00	XXXXXXXXXX
Interest on Notes	55-523	1,750,000.00	2,062,000.00		2,062,000.00	2,062,000.00	XXXXXXXXXX
Payment of NJEIT Loan Principal	55-524	1,238,000.00	1,216,000.00		1,216,000.00	1,215,782.39	XXXXXXXXXX
Payment of NJEIT Loan Interest	55-525	36,000.00	55,000.00		55,000.00	54,312.50	XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	280,748.88	280,905.00		280,905.00	280,905.00	-
Social Security System (O.A.S.I.)	55-541	327,214.90	327,214.90		327,214.90	327,214.90	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
Police & Firemen's Retirement System	55-543	265,000.00			-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	21,943,078.33	19,367,827.09		19,367,827.09	18,259,965.55	1,106,811.43

DEDICATED SEWER UTILITY BUDGET

DEDICATED SEWER UTILITY BUDGET - (continued)

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	1,735,258.41	909,685.88	XXXXXXXXXX	909,685.88	909,685.88	*
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	1,065,000.00	895,000.00		895,000.00	895,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	695,000.00	441,000.00		441,000.00	441,000.00	XXXXXXXXXX
Interest on Notes	55-523		196,000.00		196,000.00	159,070.51	XXXXXXXXXX
Principal - Waste Water Treatment Trust Loan	55-524				-		XXXXXXXXXX
Interest - Waste Water Treatment Trust Loan	55-525				-		XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	35,093.61	35,113.13		35,113.13	35,113.13	-
Social Security System (O.A.S.I.)	55-541	58,460.00	58,460.00		58,460.00	58,460.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
Police & Firemen's Retirement System	55-543	265,000.00			-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545	2,250,000.00	2,500,000.00	XXXXXXXXXX	2,500,000.00	2,500,000.00	XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	20,863,505.36	18,253,001.20	-	18,253,001.20	17,383,784.48	832,287.23

DEDICATED STORMWATER UTILITY BUDGET

10. DEDICATED REVENUES FROM STORMWATER UTILITY	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	-	-	-
Rents	08-503	800,000.00	540,000.00	839,321.96
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Billings as per Ordinance O-052404	08-520	634,823.65		
Deficit (General Budget)	08-549			
Total Stormwater Utility Revenues	08-599	1,434,823.65	540,000.00	839,321.96

DEDICATED STORMWATER UTILITY BUDGET - (continued)

DEDICATED STORMWATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR STORMWATER UT	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:							
Salaries & Wages	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses	55-501				-		-
	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:							
Down Payments on Improvements	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Improvement Fund	55-510				-		-
Capital Outlay	55-511	300,000.00		XXXXXXXXXX	-		-
	55-512				-		-
					-		-
					-		-
Debt Service:							
Payment on Bond Principal	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-520				-		XXXXXXXXXX
Interest on Bonds	55-521				-		XXXXXXXXXX
Interest on Notes	55-522				-		XXXXXXXXXX
	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED STORMWATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR STORMWATER UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
Police & Firemen's Retirement System	55-543	50,000.00					
Judgements	55-531						XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL STORMWATER UTILITY APPROPRIATION	55-599	1,434,823.65	540,000.00	-	540,000.00	68,685.00	471,315.00

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: Recreation Trust Fund - PL 1999, c.292

Emergency Demolition NJS 40:48-2.5b; Open Space, Trust NJS 40:12-15.2; Accumulated Absences NJAC 5:30-15; Storm Recovery Trust PL 2013, c271; Outside Employ Off Duty LFN2000-14 Buccleuch Park Green Acres PL1975,c155; UCC Code Enforcement NJS 52:27D-119; Disposal of Forfeited Property PL1986,C135; Developers Escrow NJS 40:55D-53.1; Sister Cities NJS 40A:5-29 Veterans Monumen Program NJS 40A:5-29; Shade Tree Program NJS 40A:5-29; Senior Resource Enter NJS 40A:5-29; Recycling NJS 40A:5-29; Recreation NJS 40A:5-29 HUB Teen Center NJS 40A:5-29; DARE NJS 40A:5-29; Historical Commission NJS 40A:5-29; Youth Services System NJS 40A:5-29; Recreatio Trust PL1999,c292; Municipal Public Defender PL1997, c256; Uniform Fire Safety NJS 52:27D-192; Parking Offenses Adjudication PL1989, c137; Recycling Program PL1981,c278; Community Development Block Grant Fund Act of 1974

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	26,045,832.91
Due from State of N.J.(c. 20, P.L. 1961)	47,302.22
Federal and State Grants Receivable	10,252,831.11
Receivables with Offsetting Reserves:	XXXXXXX
Taxes Receivable	90,859.02
Tax Title Lien Receivable	16,542.54
Property Acquired by Tax Title Lien Liquidation	5,353,500.00
Other Receivables	3,512,893.62
Deferred Charges Required to be in 2025 Budget	640,000.00
Deferred Charges Required to be in Budgets Subsequent to 2025	3,600,000.00
Total Assets	49,559,761.42

LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	30,898,674.12
Reserves for Receivables	9,735,349.27
Surplus	8,925,738.03
Total Liabilities, Reserves and Surplus	49,559,761.42

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

(Important: This appendix must be included in advertisement of Budget.)

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	12,969,870.78	13,832,979.26
CURRENT REVENUE ON A CASH BASIS:	XXXXXXX	XXXXXXX
Current Taxes:*(Percentage Collected 2024: 99.63%, 2023: 99.93%)	94,282,579.62	90,265,483.34
Delinquent Taxes	7,357.12	497,888.72
Other Revenues and Additions to Income	74,642,222.09	67,516,466.04
Total Funds	181,902,029.61	172,112,817.36
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXX	XXXXXXX
Municipal Appropriations	119,649,651.35	109,625,961.76
School Taxes (Including Local and Regional)	35,963,167.00	34,410,015.00
County Taxes (Including Added Tax Amounts)	15,722,938.00	14,980,980.40
Special District Taxes	648,125.17	655,201.39
Other Expenditures and Deductions from Income	992,410.06	886,412.50
Total Expenditures and Tax Requirements	172,976,291.58	160,558,571.05
Less: Expenditures to be Raised by Future Taxes	-	1,415,624.47
Total Adjusted Expenditures and Tax Requirements	172,976,291.58	159,142,946.58
Surplus Balance, December 31	8,925,738.03	12,969,870.78

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget		
Surplus Balance, December 31	8,925,738.03	
Current Surplus Anticipated in 2025 Budget	5,652,000.00	
Surplus Balance Remaining	3,273,738.03	

2025
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

CITY OF NEW BRUNSWICK
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

Various General Capital Improvements to include:

- Vital records restoration
- Office restoration and improvements
- Milling & Paving of various streets
- Vehicle replacements for fire, police, human and community service departments
- Safety/Other equipment for police, fire and public works divisions
- Workstation upgrades for various departments

Various Water Utility Improvements:

- Various water main repair and replacement
- Infrastructure upgrades to allow for more efficient treatment of water
- Office and safety equipment, necessary vehicle replacements included
- Lead service line inventory and curb box replacement

Various Sewer Utility Improvements:

- Sanitary sewer system upgrades to provide for more efficient treatment of sewage
- Vehicle replacement, technology, office and safety equipment and technology included

Various Stormwater Utility Improvements:

- Master plan study and storm sewer repairs

The City has various other capital projects in the planning stages that will be included in future capital improvements

CAPITAL BUDGET (Current Year Action)

2025

Local Unit

CITY OF NEW BRUNSWICK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
GENERAL CAPITAL FUND		-			72,500.00		2,300,000.00	1,450,000.00	2,500,000.00
Improvements to Public Buildings		6,322,500.00			79,050.00			1,581,000.00	5,000,000.00
Safety, Office and Other Equipment		6,660,050.00			20,000.00			400,000.00	4,250,000.00
Street and Sidewalk Improvements		4,670,000.00			34,000.00			680,000.00	2,250,000.00
Vehicle Replacement		2,964,000.00							
WATER CAPITAL		-						7,500,000.00	79,350,000.00
Improvements to Water Utility Facilities		86,850,000.00						11,000,000.00	67,650,000.00
Treatment Plant Upgrade Project		78,650,000.00							
SEWER CAPITAL		-			205,000.00				5,500,000.00
Improvements to Sewer Utility Facilities		5,705,000.00							
STORMWATER CAPITAL		-						500,000.00	-
Master Plan Study		500,000.00						2,500,000.00	4,250,000.00
Various Capital Upgrades/Equipment		6,750,000.00							
TOTAL - THIS PAGE	XXXXX	199,071,550.00	-	-	410,550.00	-	2,300,000.00	25,611,000.00	170,750,000.00

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6 YEAR CAPITAL PROGRAM - 2025 to 2030
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

CITY OF NEW BRUNSWICK

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2025	5b 2026	5c 2027	5d 2028	5e 2029	5f 2030
GENERAL CAPITAL FUND		-							
Improvements to Public Buildings		6,322,500.00		1,450,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Safety, Office and Other Equipment		6,660,050.00		1,581,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Street and Sidewalk Improvements		4,670,000.00		400,000.00	850,000.00	850,000.00	850,000.00	850,000.00	850,000.00
Vehicle Replacement		2,964,000.00		680,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
		-							
WATER CAPITAL		-							
Improvements to Water Utility Facilities		86,850,000.00		7,500,000.00	14,350,000.00	14,000,000.00	18,000,000.00	17,000,000.00	16,000,000.00
Treatment Plant Upgrade Project		78,650,000.00		11,000,000.00	12,000,000.00	12,000,000.00	13,500,000.00	16,000,000.00	14,150,000.00
		-							
SEWER CAPITAL		-							
Improvements to Sewer Utility Facilities		5,705,000.00		205,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
		-							
STORMWATER CAPITAL		-							
Master Plan Study		500,000.00		500,000.00	-	-	-	-	-
Various Capital Upgrades/Equipment		6,750,000.00		2,500,000.00	1,000,000.00	1,000,000.00	750,000.00	750,000.00	750,000.00
		-							
TOTAL - THIS PAGE	XXXXX	199,071,550.00	XXXXXXXXXX	25,816,000.00	31,250,000.00	30,900,000.00	36,150,000.00	37,650,000.00	34,800,000.00

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6 YEAR CAPITAL PROGRAM - 2025 to 2030
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

CITY OF NEW BRUNSWICK

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
GENERAL CAPITAL FUND	-			-						
Improvements to Public Buildings	6,322,500.00			316,125.00		2,300,000.00	3,706,375.00			
Safety, Office and Other Equipment	6,660,050.00			333,002.50			6,327,047.50			
Street and Sidewalk Improvements	4,670,000.00			233,500.00			4,436,500.00			
Vehicle Replacement	2,964,000.00			148,200.00			2,815,800.00			
	-			-						
WATER CAPITAL	-			-				86,850,000.00		
Improvements to Water Utility Facilities	86,850,000.00			-				59,650,000.00		
Treatment Plant Upgrade Project	78,650,000.00			-		19,000,000.00				
	-			-						
SEWER CAPITAL	-			-				5,705,000.00		
Improvements to Sewer Utility Facilities	5,705,000.00			-						
	-			-						
STORMWATER CAPITAL	-			-				500,000.00		
Master Plan Study	500,000.00			-				6,750,000.00		
Various Capital Upgrades/Equipment	6,750,000.00			-						
	-			-						
TOTAL - THIS PAGE	199,071,550.00	-	-	1,030,827.50	-	21,300,000.00	17,285,722.50	159,455,000.00	-	-

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6 YEAR CAPITAL PROGRAM - 2025 to 2030 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

CITY OF NEW BRUNSWICK

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

of the

CITY

Be it Resolved by the **COUNCIL MEMBERS** of the **MIDDLESEX** that the budget hereinbefore set forth is hereby of **NEW BRUNSWICK**, County of **MIDDLESEX** adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 41,124,051.63 (Item 2 below) for municipal purposes, and
- (b) \$ 1,192,552.00 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 363,443.09 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 1,526,830.69 (Item 5 Below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes

John Anderson, President
Manuel Castañeda, VP
Rebecca Escobar
Glenn Fleming
Petra Gaskins
Suzanne Sicora Ludwig

Nays

Abstained

Absent Matthew Ferguson

SUMMARY OF REVENUES

1. General Revenues				
Surplus Anticipated		08-100	\$ 5,652,000.00	
Miscellaneous Revenues Anticipated		13-099	\$ 62,945,904.50	
Receipts from Delinquent Taxes		15-499	\$ 5,000.00	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)		07-190	\$ 41,124,051.63	
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
Item 6, Sheet 42		07-195	\$ -	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191	\$ 1,192,552.00	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY				\$ 1,192,552.00
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX		07-192	\$ 1,526,830.69	
Total Revenues		13-299	\$ 112,446,338.82	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:		XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"		XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 77,414,218.94	
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 14,447,382.61	
(g) Cash Deficit	46-885	\$ -	
Excluded from "CAPS"		XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 8,806,525.06	
(c) Capital Improvements	44-999	\$ 300,000.00	
(d) Municipal Debt Service	45-999	\$ 7,528,436.00	
(e) Deferred Charges - Municipal	46-999	\$ 640,000.00	
(f) Judgments	37-480	\$ -	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 742,567.00	
(g) Cash Deficit	46-885	\$ -	
(k) For Local District School Purposes	29-410	\$ 2,320,000.00	
(m) Reserve for Uncollected Taxes	50-899	\$ 247,209.21	
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195		
Total Appropriations	34-499	\$ 112,446,338.82	

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 4th day of June, 2025. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 4th day of June, 2025, cityclerk@cityofnewbrunswick.org, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	363,443.09	360,569.75	360,569.75	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
					Other Expenses	54-385-2				-
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-375-1				-
Reserve Funds:	54-101				Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
					Acquisition of Farmland	54-916-2				-
					Down Payments on Improvements	54-902-2				-
Total Trust Fund Revenues:	54-299	363,443.09	360,569.75	360,569.75	Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Summary of Program										
Year Referendum Passed/Implemented:			11/12/2019							
Rate Assessed:		\$.01/\$100 of Assess Valuation	(Date)		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:			(Acres)		Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2024:			(Acres)		Reserve for Future Use	54-950-2	363,443.09	360,569.75	360,569.75	-
Farmland preserved in 2024:			(Acres)		Total Trust Fund Appropriations:	54-499	363,443.09	360,569.75	360,569.75	-

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: CITY OF NEW BRUNSWICK

Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

Change order R-052410	Sal Electric - Electrical Repairs	Change order R-082427	Dumor Contracting - Water Main Replace
Change order R-062407	Appolonia, Inc. - Truck Parts	Change order R-092432	Z Brothers Contract. - Water Main Replace
Change order R-062408	Norcia Corp - Truck Parts	Change order R-072453	Champion Elevator - Elevator maint and rep
Change order R-062433	Champion Elevator - Elevator Maint and Repairs	Change order R-072454	Champion Elevator - Elevator maint and rep
Change order R-032424	Allied Oil - Diesel Fuel	Change order R-072469	B&W Construction Co. - Water Utility Repairs
Change order R-012435	Sal Electric - Electrical Repairs	Change order R-102438	Underground Utilities - Van Dyke Water Improv.
Change order R-012436	Sal Electric - Electrical Repairs	Change order R-122417	Norcia Corp - Truck Parts
Change order R-012452	B&W Construction Co. - Water Utility Repairs	Change order R-122421	Core & Main, LP - Cold Water Meters
Change order R-042432	Maaco East Brunswick - Police Auto Body Repairs	Change order R-122436	B&W Construction Co. - Water Utility Repairs
Change order R-052465	Dumor Contracting - Water Main Replacement	Change order R-112425	B&W Construction Co. - Water Utility Repairs
Change order R-072406	Champion Elevator - Elevator Maint and Repairs	Change order R-122486	B&W Construction Co. - Water Utility Repairs
Change order R-072424	Underground Utilities - Van Dyke Water Improv.	Change order R-112441	John Duffy Fuel - Public Works Diesel
Change order R-062467	Sal Electric - Electrical Repairs	Change order R-122465	Campbell Freightliner - Truck Parts
Change order R-102425	Sal Electric - Electrical Repairs		
Change order R-102426	Sal Electric - Electrical Repairs		
Change order R-082411	Rehrig Pacific Co - Roll-out carts		

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

4/16/2025

Date

cityclerk@cityofnewbrunswick.org
Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	112,199,129.61	xxxxxxxxxx 35,963,167.00
2	Local District School Tax	38,182,400.00	xxxxxxxxxxxx
3	Regional School District Tax	Actual	xxxxxxxxxx
4	Regional High School Tax	Actual	xxxxxxxxxx
5	County Tax	Actual	15,722,938.00
6	Special District Tax	Actual	16,044,422.75
7	Municipal Open Space	Actual	360,569.75
8	Municipal Arts and Culture	Actual	363,443.09
9	Total General Appropriations & Other Taxes	Estimate	360,569.75
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	Estimate	xxxxxxxxxx
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	99.75%	xxxxxxxxxx
12	Amount of Item 11 divided by	99.75%	98,883,685.16
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		
	Analysis of Item 12:		
	Local School District Tax (Line 2 Above)	38,182,400.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	16,044,422.75	
	Special District Tax (Line 6 Above)	449,985.00	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	43,843,434.32	
	Total Amount (Line 12)	98,520,242.07	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11) Computation of "Tax in Local Municipal Budget"	247,209.21	
	Item 1 - Total General Appropriations	112,199,129.61	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	247,209.21	
	Subtotal	112,446,338.82	
	Less: Item 10 - Total Anticipated Revenues	68,602,904.50	
	Amount to Be Raised by Taxation in Municipal Budget	43,843,434.32	
	Local Tax for Municipal Purpose	41,124,051.63	
	Addition to Local District School Tax	1,192,552.00	
	Minimum Library Tax	1,526,830.69	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.101	\$39,702,257.48	42.05%	\$2,897.77
Municipal Library	0.040	\$1,434,308.94	1.52%	\$105.28
Municipal Open Space	0.010	\$360,569.75	0.38%	\$26.32
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.018	\$36,706,700.00	38.87%	\$2,679.32
Regional School District	0.014	\$500,918.00	0.53%	\$36.85
County Purposes	0.400	\$14,412,933.64	15.26%	\$1,052.78
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.036	\$1,310,004.36	1.39%	\$94.75
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	2.619	\$94,427,692.17	100.00%	\$6,893.06

	<u>Current Year 2025 Budget</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Taxes			
Municipal Purpose Tax	ACTUAL		\$41,124,051.63
Municipal Library	ACTUAL		\$1,526,830.69
Municipal Open Space	ACTUAL		\$363,443.09
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ACTUAL		\$38,182,400.00
Regional School District	ACTUAL		\$449,985.00
County Purposes	ESTIMATED		\$14,654,128.01
County Library			
County Board of Health			
County Open Space	ESTIMATED		\$1,390,294.74
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$97,691,133.16
Revenue Anticipated, Excluding Tax Levy			68,387,904.50
Budget Appropriations, before Reserve for Uncollected Taxes			111,984,129.61
Total Non-Municipal Tax Levy			\$55,040,250.84
Amount to be Raised by Taxes - Before RUT			\$98,636,475.95
Reserve for Uncollected Taxes (RUT)			\$247,209.21
Total Amount to be Raised by Taxes			\$98,883,685.16
% of Tax Collections used to Calculate RUT			99.75%
If % used exceeds the actual collection % then reference the statutory exception used			
40A:4-41c(1) 3 Year Average			
<u>Tax Collections - ACTUAL as of Prior Year</u>			
Total Tax Revenue, Collections CY 2024			94,282,579.62
Total Tax Levy, CY 2024			94,625,341.93
% of Taxes Collected, CY 2024			99.64%
Delinquent Taxes - December 31, 2024			\$114,758.68

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	WATER Utility	SEWER Utility	STORMWATER Utility	Utility	Utility
08	Surplus	-13.77%	(\$969,819.11)	\$7,044,324.47	\$6,074,505.36	\$5,652,000.00				\$422,505.36			
08	Local Revenue	2.71%	\$2,093,830.74	\$77,332,716.36	\$79,426,547.10	\$35,607,645.12				\$21,943,078.33	\$20,441,000.00	\$1,434,823.65	
09	State Aid (without offsetting appropriation)	-8.60%	(\$1,461,335.64)	\$16,989,620.64	\$15,528,285.00	\$15,528,285.00							
08	Uniform Construction Code Fees	-0.18%	(\$3,570.00)	\$2,013,570.00	\$2,010,000.00	\$2,010,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-11.45%	(\$536,700.49)	\$4,687,485.73	\$4,150,785.24	\$4,150,785.24							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-90.00%	(\$9,700,437.99)	\$10,777,730.01	\$1,077,292.02	\$1,077,292.02							
08	Other Special Items	6.51%	\$279,399.36	\$4,292,497.76	\$4,571,897.12	\$4,571,897.12							
15	Receipts from Delinquent Taxes	-32.04%	(\$2,357.12)	\$7,357.12	\$5,000.00	\$5,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.00%	\$1,975,475.71	\$39,512,019.01	\$41,487,494.72	\$41,124,051.63	\$363,443.09						
07	Minimum Library Tax	-4.17%	(\$51,899.00)	\$1,244,451.00	\$1,192,552.00	\$1,192,552.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	6.45%	\$92,521.75	\$1,434,308.94	\$1,526,830.69	\$1,526,830.69							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-5.01%	(\$8,284,891.79)	\$165,336,081.04	\$157,051,189.25	\$112,446,338.82	\$363,443.09	\$0.00	\$21,943,078.33	\$20,863,505.36	\$1,434,823.65	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Positions Full-Time	Budgeted 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	SEWER Utility	STORMWATER Utility	Utility	Utility
20 General Government	37.00	1.00	-19.07%	(\$1,045,157.10)	\$5,481,034.63	\$4,435,877.53	\$4,435,877.53								
21 Land-Use Administration	22.00	2.00	-63.71%	(\$1,495,553.19)	\$2,347,381.76	\$851,828.57	\$375,777.57	\$476,051.00							
22 Uniform Construction Code	6.00		5.38%	\$24,785.59	\$460,958.06	\$485,743.65	\$485,743.65								
23 Insurance			2.96%	\$708,361.31	\$23,966,181.05	\$24,674,542.36	\$24,674,542.36								
25 Public Safety	273.00	45.00	3.14%	\$1,085,245.74	\$34,597,560.06	\$35,682,805.80	\$35,537,638.26	\$145,167.54							
26 Public Works	48.00	1.00	1.15%	\$57,276.87	\$4,987,421.44	\$5,044,698.31	\$5,006,836.44	\$37,861.87							
27 Health and Human Services	32.00	185.00	-52.40%	(\$2,229,725.00)	\$4,255,167.55	\$2,025,442.55	\$1,686,430.94	\$339,011.61							
28 Parks and Recreation	33.00	7.00	-71.61%	(\$3,734,576.65)	\$5,215,368.12	\$1,480,791.47	\$1,413,791.47	\$67,000.00							
29 Education (including Library)	21.00	12.00	0.57%	\$14,284.31	\$2,502,568.49	\$2,516,852.80	\$2,504,652.80	\$12,200.00							
30 Unclassified			7.99%	\$213,443.09	\$2,670,895.00	\$2,884,338.09	\$2,520,895.00		\$363,443.09						
31 Utilities and Bulk Purchases			-9.11%	(\$174,000.00)	\$1,910,884.00	\$1,736,884.00	\$1,736,884.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35 Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36 Statutory Expenditures			5.31%	\$728,598.64	\$13,718,783.97	\$14,447,382.61	\$14,447,382.61								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			-11.45%	(\$536,700.49)	\$4,687,485.73	\$4,150,785.24	\$4,150,785.24								
43 Court and Public Defender	31.00		0.42%	\$5,677.58	\$1,350,386.14	\$1,356,063.72	\$1,356,063.72								
44 Capital			#DIV/0!	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00								
45 Debt			7.16%	\$503,000.00	\$7,025,436.00	\$7,528,436.00	\$7,528,436.00								
46 Deferred Charges			-68.87%	(\$1,415,624.47)	\$2,055,624.47	\$640,000.00	\$640,000.00								
48 Debt - Type 1 School District			-4.17%	(\$101,000.00)	\$2,421,000.00	\$2,320,000.00	\$2,320,000.00								
50 Reserve for Uncollected Taxes			3.19%	\$7,653.05	\$239,556.16	\$247,209.21	\$247,209.21								
55 Surplus General Budget	51.00	3.00	#DIV/0!	\$44,241,407.34	\$44,241,407.34	\$21,943,078.33	\$20,863,505.36	\$1,434,823.65						\$0.00	\$0.00
Total	554.00	256.00	30.99%	\$37,157,396.62	\$119,893,792.63	\$157,051,189.25	\$111,369,046.80	\$1,077,292.02	\$363,443.09	\$0.00	\$21,943,078.33	\$20,863,505.36	\$1,434,823.65		

Sheet UFB-3

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<input checked="" type="checkbox"/>				Utility Operating Surplus of Prior Year - Sewer	\$1,300,000.00	MAY NOT BE AVAILABLE
<input checked="" type="checkbox"/>				Utility Operating Surplus of Prior Year - Water	\$2,300,000.00	MAY NOT BE AVAILABLE
<input checked="" type="checkbox"/>				Anticipated Utility Operating Surplus - Sewer	\$2,250,000.00	MAY NOT BE AVAILABLE

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	122	\$37,712,900.00	1.04%
2 Residential	5,855	\$1,546,671,800.00	42.56%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	602	\$952,925,000.00	26.22%
4B Industrial	96	\$427,091,800.00	11.75%
4C Apartments	193	\$662,161,400.00	18.22%
5A/5B Railroad	15	\$0.00	0.00%
6A/6B Business Personal Property	1	\$7,868,000.00	0.22%
Total	6,884	\$3,634,430,900.00	100.00%

Average Ratio (%), Assessed to True Value	78.68%
Equalized Valuation, Taxable Properties	\$4,619,256,354.86

Total # of property tax appeals filed in 2024	County Tax Board	29.00
	State Tax Court	38.00
Number of 2024 County Tax Board decisions appealed to Tax Court		14.00
Number of pending property tax appeals in State Tax Court		52.00
Amount paid out by municipality for tax appeals in 2024		\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	21	\$432,970,800.00	9.16%
15B Other Schools	85	\$1,080,753,300.00	22.86%
15C Public Property	153	\$545,832,400.00	11.55%
15D Church and Charities	136	\$1,242,873,000.00	26.29%
15E Cemeteries & Graveyards	6	\$19,632,700.00	0.42%
15F Other Exempt	738	\$1,405,285,200.00	29.73%
Total	1,139	\$4,727,347,400.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 130.07%

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
G Commercial/Industrial Exemption				2024 Total Tax Rate
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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions										Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions										Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions									
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full	2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full	2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full	2024 Total Tax Rate						
30 VAN DYKE	Comm./Indust.	1/1/2005	12/31/1935	\$129,714.03	\$12,625,200.00	\$330,527.74		FULTON SQUARE	Other Housing	1/1/2007	12/31/2037	\$509,806.00																	
ALBANY STREET PLAZA	Comm./Indust.	1/1/2004	12/31/2034	\$306,572.67	\$37,871,400.00	\$991,473.25		HELDREICH / RESIDENCES	Other Housing	1/1/2008	12/31/2038	\$302,987.00																	
THE ASPIRE	Comm./Indust.	1/1/2013	12/31/1943	\$306,572.67	\$44,407,100.00	\$1,162,577.88		LAWWOOD/MT. ZION	Other Housing	1/1/2007	12/31/2037	\$71,149.00																	
COLLEGE HALL/ROCKOFF HALL	Other	1/1/2005	12/31/1935	\$210,122.50	\$57,078,500.00	\$1,494,315.13		ONE SPRING STREET	Other Housing	1/1/2006	12/31/2036	\$664,661.00																	
FRENCH STREET UR (I)	Other	1/1/2008	12/31/1938	\$505,395.81	\$24,106,800.00	\$631,116.02		THE VUE CONDOMINIUM	Other Housing	1/1/2012	12/31/2042	\$169,044.00																	
GATEWAY / THE VUE APTS	Comm./Indust.	1/1/2010	12/31/2040	\$375,000.00	\$37,809,400.00	\$989,850.09																							
750 JERSEY AVENUE	Industrial	1/1/2023	12/31/2051	\$100,000.00	\$7,677,000.00	\$200,983.86																							
THE GEORGE	Other	1/1/1998	12/31/2028	\$122,155.40	\$16,874,200.00	\$441,766.56																							
HIGHLANDS / PLAZA SQUARE	Other	1/1/2004	12/31/1933	\$620,551.95	\$87,611,600.00	\$2,293,671.69																							
HUNGARIA / MAGYAR BANK	Other	1/1/2006	12/31/1936	\$303,411.17	\$14,615,300.00	\$382,628.55																							
LIBERTY PLAZA - GEORGE ST	Comm./Indust.	1/1/1999	12/31/2029	\$144,059.21	\$12,491,800.00	\$327,035.32																							
LIVINGSTON MANOR	Comm./Indust.	1/1/1990	12/31/2026	\$56,570.40	\$4,066,600.00	\$106,463.59																							
MATRIX - THE QUINCY	Aff. Housing	1/1/2013	12/31/1943	\$69,223.30	\$82,723,200.00	\$2,165,693.38																							
MATRIX - GARAGE	Other	1/1/2013	12/31/2043	\$604,885.95	\$9,000,000.00	\$235,629.00																							
NB HOMES/HOPE MANOR	Comm./Indust.	1/1/2003	12/31/2033	\$19,276.19	\$7,963,800.00	\$208,492.28																							
PRO HOMES/HOPE MANOR (C)	Aff. Housing	1/1/2003	12/31/2033	\$9,658.48	\$840,100.00	\$21,993.82																							
PROVIDENCE SQUARE I	Comm./Indust.	1/1/2009	12/31/2039	\$0.00	\$11,184,680.00	\$292,814.92																							
PROVIDENCE SQUARE II	Aff. Housing	1/1/2009	12/31/2029	\$40,000.00	\$6,022,520.00	\$157,669.57																							
RIVERSIDE UR (APTS)	Aff. Housing	1/1/2002	12/31/2032	\$110,000.00	\$9,100,000.00	\$238,238.00																							
SEYLDEN TOWER	Aff. Housing	1/1/2001	12/31/2031	\$122,984.40	\$12,575,000.00	\$329,213.50																							
SPRING STREET PLAZA	Aff. Housing	1/1/2008	12/31/2038	\$43,438.18	\$12,679,600.00	\$331,951.93																							
THE STANDARD	Comm./Indust.	1/1/2020	12/31/2030	\$1,384,362.98	\$55,000,000.00	\$1,439,900.00																							
TCB - LORD STERLING	Other	1/1/2008	12/31/2038	\$16,062.88	\$4,509,100.00	\$118,048.24																							
THE VUE	Aff. Housing	1/1/2020	12/31/2050	\$1,298,238.75	\$55,000,000.00	\$1,439,900.00																							
WALGREENS PLAZA	Other	1/1/2005	12/31/2035	\$47,936.03	\$7,416,100.00	\$194,153.50																							
Total Long Term Exemptions - Column Total				6,946,192.95	631,249,000.00	16,526,098.82	Total Long Term Exemptions - Column Total								\$1,717,647.00	\$0.00	#VALUE!	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00					
Mark "X" if Grand Total															Total Long Term Exemptions - PAGE TOTAL				\$8,663,839.95				\$631,249,000.00	#VALUE!					

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
Organization / Individuals Eligible for Benefit								
Governing Body	0.00	7.00	151,271.51	\$121,250.00	\$0.00	\$20,745.88	\$0.00	\$9,275.63
Supervisory Staff (Department Heads & Managers)	15.00	2.00	3,417,228.99	\$2,235,743.96	\$0.00	\$382,535.79	\$627,914.83	\$171,034.41
Police Officers (Including Superior Officers)	147.00	0.00	31,529,086.45	\$18,912,534.00	\$1,188,840.19	\$6,904,966.16	\$4,231,276.17	\$291,469.93
Fire Fighters (Including Superior Officers)	101.00	0.00	19,279,753.31	\$12,039,858.85	\$251,029.13	\$4,395,752.47	\$2,414,894.98	\$178,217.88
All Other Union Employees not listed above	180.00	47.00	16,395,003.50	\$9,105,055.33	\$1,025,880.58	\$1,557,874.97	\$3,931,176.02	\$775,016.60
All Other Non-Union Employees not listed above	111.00	200.00	14,425,519.72	\$9,374,140.01	\$390,333.22	\$1,603,915.36	\$2,310,148.93	\$746,982.20
Totals	554.00	256.00	85,197,863.47	\$51,788,582.15	\$2,856,083.12	\$14,865,790.62	\$13,515,410.93	\$2,171,996.65

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	201.00	\$19,347.48	\$3,888,843.48	192.00	\$17,833.44	\$3,424,020.48
Parent & Child	64.00	\$40,333.20	\$2,581,324.80	68.00	\$33,759.72	\$2,295,660.96
Employee & Spouse (or Partner)	48.00	\$36,625.92	\$1,758,044.16	75.00	\$37,176.84	\$2,788,263.00
Family	152.00	\$56,575.20	\$8,599,430.40	184.00	\$52,147.80	\$9,595,195.20
Employee Cost Sharing Contribution (enter as negative -)			(\$2,630,099.56)			(\$2,374,809.96)
Subtotal	465.00		\$14,197,543.28	519.00		\$15,728,329.68
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$40,333.20	\$40,333.20	1	\$37,176.84	\$37,176.84
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$11,081.16)			(\$3,756.06)
Subtotal	1.00		\$29,252.04	1.00		\$33,420.78
Retirees - Health Benefits - Annual Cost						
Single Coverage	213	\$11,270.52	\$2,400,620.76	45	\$18,591.36	\$836,611.20
Parent & Child	27	\$20,399.88	\$550,796.76	15	\$34,912.92	\$523,693.80
Employee & Spouse (or Partner)	56	\$22,766.64	\$1,274,931.84	29	\$38,538.60	\$1,117,619.40
Family	68	\$33,135.60	\$2,253,220.80	44	\$54,416.52	\$2,394,326.88
Employee Cost Sharing Contribution (enter as negative -)			(\$385,942.91)			(\$379,568.96)
Subtotal	364.00		\$6,093,627.25	133.00		\$4,492,682.32
GRAND TOTAL	830.00		\$20,320,422.57	653.00		\$20,254,432.78

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)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO
NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$7,730,000.00	\$7,730,000.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00
Utility Fund Debt			
WATER	\$157,785,972.56	\$157,785,972.56	\$0.00
SEWER	\$16,132,000.00	\$16,132,000.00	\$0.00
STORMWATER	\$0.00	\$0.00	\$0.00
			\$0.00
Municipal Purposes			
Debt Authorized (BNI)	\$10,225,480.04	\$0.00	\$10,225,480.04
Notes Outstanding	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$42,050,000.00	\$0.00	\$42,050,000.00
Loans and Other Debt	\$191,537,464.43	\$189,274,639.42	\$2,262,825.01
Total (Current Year)	\$425,460,917.03	\$370,922,611.98	\$54,538,305.05
Population (2020 census)	55,266		
Per Capita Gross Debt	\$7,698.42		
Per Capita Net Debt	\$986.83		
3 Year Average Property Valuation		\$4,285,402,389.33	
Net Debt as % of 3 Year Average Property Valuation		1.27%	

	Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$4,488,200.71	\$4,058,016.85	\$2,885,000.00	\$29,061,000.00
Utility Fund - Interest	\$1,582,889.32	\$1,229,951.26	\$993,451.26	\$6,008,019.39
Bond Anticipation Notes - Principal	\$0.00			
Bond Anticipation Notes - Interest	\$1,750,000.00			
Bonds - Principal	\$5,958,592.10	\$6,034,957.00	\$6,124,425.00	\$39,290,956.50
Bonds - Interest	\$3,290,451.51	\$2,881,550.23	\$2,547,576.62	\$14,166,512.04
Loans & Other Debt - Principal	\$558,748.91	\$578,064.56	\$601,786.18	\$674,359.18
Loans & Other Debt - Interest	\$77,737.02	\$58,588.76	\$25,217.52	\$0.00
Total	\$17,706,619.57	\$14,841,128.66	\$13,177,456.58	\$89,200,847.11
Total Principal	\$11,005,541.72	\$10,671,038.41	\$9,611,211.18	\$69,026,315.68
Total Interest	\$6,701,077.85	\$4,170,090.25	\$3,566,245.40	\$20,174,531.43
% of Total Current Year Budget	11.27%			
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	A2	A+ (Positive)		
Year of Last Rating	2020	2024		
Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

NEW BRUNSWICK PARKING AUTHORITY

NEW BRUNSWICK HOUSING AUTHORITY

USER FRIENDLY BUDGET SECTION - Notes

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