



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

[Email the UFB if not using Outlook](#)

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	G.	Ducey	12/31/2017	mayor@twp.brick.nj.us

Chief Administrative Officer

Joanne		Bergin		jbergin@twp.brick.nj.us
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Chief Financial Officer

Scott	M.	Pezarras		spezar@twp.brick.nj.us
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Municipal Clerk

Lynette		Iannarone		clerk@twp.brick.nj.us
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Mummolo	12/31/2017	councilmanmummolo@gmail.com
Heather		deJong	12/31/2017	councilwomandejong@gmail.com
James		Fozman	12/31/2015	councilmanfozman@gmail.com
Susan		Lydecker	12/31/2015	councilwomanlydecker@gmail.com
Bob		Moore	12/31/2015	councilmanmoore@gmail.com
Marianna		Pontoriero	12/31/2017	councilwomanpontoriero@gmail.com
Andrea		Zapcic	12/31/2015	councilwomanzapcic@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.662	\$67,911,538.12	31.38%	\$1,937.62	Municipal Purpose Tax	ACTUAL	\$69,861,325.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.010	\$1,026,260.00	0.47%	\$29.27	Municipal Open Space	ACTUAL	\$1,025,801.50
Fire Districts (avg. rate/total levies)	0.051	\$4,924,824.00	2.28%	\$149.27	Fire Districts (total levies)	ACTUAL	\$5,127,156.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.972	\$99,741,767.00	46.10%	\$2,844.97	Local School District	ACTUAL	\$99,079,183.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District	ACTUAL	
County Purposes	0.352	\$36,050,157.62	16.66%	\$1,030.28	County Purposes	ACTUAL	\$36,483,315.76
County Library	0.039	\$4,017,601.46	1.86%	\$114.15	County Library	ACTUAL	\$3,949,139.18
County Board of Health	0.014	\$1,444,482.65	0.67%	\$40.98	County Board of Health	ACTUAL	\$1,420,879.99
County Open Space	0.012	\$1,265,826.25	0.58%	\$35.12	County Open Space	ACTUAL	\$1,247,755.73
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.112	\$216,382,457.10	100.00%	\$6,181.66	Total ESTIMATED amount to be raised by taxes		\$218,194,556.16
Total Taxable Valuation as of October 1, 2014 <u>\$10,258,014,969.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>28,518,364.14</u>		
Current Year Average Residential Assessment <u>\$292,692.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>90,045,049.07</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$148,333,231.16</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$209,859,916.09</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$8,267,010.52</u>		
0.662	0.681	2.87%			Total Amount to be Raised by Taxes <u>\$218,126,926.61</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.21%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$67,911,538.12	\$69,861,325.00	2.87%	\$1,949,786.88				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2014 <u>213,200,656.65</u>		
\$1,937.62	\$1,993.23	2.87%	\$55.61		Total Tax Levy, CY 2014 <u>217,470,807.21</u>		
					% of Taxes Collected, CY 2014 <u>98.04%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$3,221,291.76</u>		

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	Utility	Utility	Utility	Utility
08	Surplus	41.21%	\$2,916,987.00	\$7,077,650.00	\$9,994,637.00	\$9,994,637.00							
08	Local Revenue	-29.03%	(\$895,943.04)	\$3,085,943.04	\$2,190,000.00	\$2,190,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,387,064.00	\$5,387,064.00	\$5,387,064.00							
08	Uniform Construction Code Fees	-16.80%	(\$302,925.00)	\$1,802,925.00	\$1,500,000.00	\$1,500,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	-6.82%	(\$112,943.14)	\$1,654,943.14	\$1,542,000.00	\$1,542,000.00							
10	Public and Private Revenue	-82.95%	(\$2,041,333.16)	\$2,460,829.48	\$419,496.32	\$419,496.32							
08	Other Special Items	-39.71%	(\$2,945,213.62)	\$7,417,263.37	\$4,472,049.75	\$4,471,590.75	\$459.00						
15	Receipts from Delinquent Taxes	4.83%	\$138,762.46	\$2,874,813.61	\$3,013,576.07	\$3,013,576.07							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.04%	(\$3,705,452.04)	\$73,566,776.97	\$69,861,324.93	\$69,861,324.93							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$1,025,801.00		\$1,025,801.00		\$1,025,801.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.62%	(\$5,922,259.54)	\$105,328,208.61	\$99,405,949.07	\$98,379,689.07	\$1,026,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	24.00	21.00	-2.70%	(\$163,355.00)	\$6,058,360.00	\$5,895,005.00	\$5,895,005.00							
21	Land-Use Administration	15.00	6.00	-7.53%	(\$56,403.52)	\$748,923.52	\$692,520.00	\$692,520.00							
22	Uniform Construction Code	21.00		3.18%	\$45,715.00	\$1,437,010.00	\$1,482,725.00	\$1,482,725.00							
23	Insurance	1.00		-1.77%	(\$262,978.00)	\$14,879,900.00	\$14,616,922.00	\$14,616,922.00							
25	Public Safety	185.00		-3.89%	(\$876,190.15)	\$22,504,801.37	\$21,628,611.22	\$21,507,052.00	\$121,559.22						
26	Public Works	82.00	10.00	20.63%	\$1,564,076.95	\$7,582,686.90	\$9,146,763.85	\$8,986,426.75	\$160,337.10						
27	Health and Human Services	0.00		-33.69%	(\$305,923.89)	\$908,013.89	\$602,090.00	\$466,990.00	\$135,100.00						
28	Parks and Recreation	25.00	14.00	-34.57%	(\$1,102,555.00)	\$3,189,765.00	\$2,087,210.00	\$2,084,710.00	\$2,500.00						
29	Education (including Library)	0.00		-100.00%	(\$1,500.00)	\$1,500.00	\$0.00	\$1,500.00							
30	Unclassified	30.00		36.22%	\$266,091.08	\$734,661.92	\$1,000,753.00	\$1,000,753.00							
31	Utilities and Bulk Purchases	0.00		-6.49%	(\$189,500.00)	\$2,919,500.00	\$2,730,000.00	\$2,730,000.00							
32	Landfill / Solid Waste Disposal	0.00		-17.71%	(\$699,381.00)	\$3,949,381.00	\$3,250,000.00	\$3,250,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00		6.30%	\$469,033.00	\$7,448,967.00	\$7,918,000.00	\$7,918,000.00							
37	Judgements	0.00		#DIV/0!	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	11.00		-5.90%	(\$57,683.00)	\$977,543.00	\$919,860.00	\$919,860.00							
44	Capital			0.00%	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00							
45	Debt			14.84%	\$1,904,759.00	\$12,833,168.00	\$14,737,927.00	\$13,711,667.00	\$1,026,260.00						
46	Deferred Charges			7.16%	\$260,922.00	\$3,645,000.00	\$3,905,922.00	\$3,905,922.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-7.75%	(\$700,360.00)	\$9,035,000.00	\$8,334,640.00	\$8,334,640.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	394.00	51.00	0.10%	\$101,767.47	\$99,304,181.60	\$99,405,949.07	\$97,960,192.75	\$419,496.32	\$1,026,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X				State Aid Energy Receipts Tax and CMPTRA Aid	\$5,387,064.00	revenue is subject to State appropriation in their annual budget
X				Essential Services Grant	\$2,134,230.75	revenue is subject to availability from the Federal budget and approval by the State. Grant will not be funded next year.
				Note: All of the Township's contracts are ending on 12-31-15. An increase in salary and wage accounts throughout the budget will be impacted depending on the outcome of negotiations		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,224	\$178,891,640.00	1.74%
2 Residential	30,493	\$8,925,065,142.00	87.01%
3A/3B Farm			0.00%
4A Commercial	746	\$1,005,815,648.00	9.81%
4B Industrial	38	\$20,464,400.00	0.20%
4C Apartments	16	\$116,385,000.00	1.13%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$11,393,139.00	0.11%
Total	32,518	\$10,258,014,969.00	100.00%

Average Ratio (%), Assessed to True Value	98.34%
Equalized Valuation, Taxable Properties	\$10,431,172,431.36

Total # of property tax appeals filed in 2014	County Tax Board	790.00
	State Tax Court	121.00
Number of 2014 County Tax Board decisions appealed to Tax Court		27.00
Number of pending property tax appeals in State Tax Court		198.00

Amount paid out by municipality for tax appeals in 2014	\$1,046,162.00
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	24	\$143,356,200.00	19.75%
15B Other Schools			0.00%
15C Public Property	674	\$391,618,800.00	53.95%
15D Church and Charities	63	\$62,065,200.00	8.55%
15E Cemeteries & Graveyards	1	\$486,800.00	0.07%
15F Other Exempt	182	\$128,306,500.00	17.68%
Total	944	\$725,833,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 2.82%

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 2014 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		8.00	220,590.00	\$88,000.00	\$0.00	\$3,080.00	\$119,645.00	\$9,865.00
Supervisory Staff (Department Heads & Managers)	39.00		5,848,609.70	\$3,667,064.00	\$150,000.00	\$437,114.00	\$1,166,538.70	\$427,893.00
Police Officers (Including Superior Officers)	128.00		26,754,859.84	\$16,268,051.00	\$1,200,000.00	\$3,500,000.00	\$3,828,639.84	\$1,958,169.00
Fire Fighters (Including Superior Officers)			0.00		\$0.00			
All Other Union Employees not listed above	218.00	18.00	23,980,057.22	\$13,132,808.00	\$1,371,900.00	\$1,209,074.00	\$6,640,287.22	\$1,625,978.00
All Other Non-Union Employees not listed above	9.00	25.00	1,397,271.24	\$895,403.00	\$5,000.00	\$126,732.00	\$269,201.24	\$100,935.00
Totals	394.00	51.00	58,201,388.00	\$34,051,326.00	\$2,726,900.00	\$5,276,000.00	\$12,024,312.00	\$4,122,840.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	96.00	\$11,125.92	\$1,068,088.32
Parent & Child	39.00	\$16,378.68	\$638,768.52
Employee & Spouse (or Partner)	46.00	\$24,586.80	\$1,130,992.80
Family	169.00	\$28,733.52	\$4,855,964.88
Employee Cost Sharing Contribution (enter as negative -)			(\$1,803,159.78)
Subtotal	350.00	\$80,824.92	\$5,890,654.74
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	1	\$11,125.92	\$11,125.92
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$24,586.80	\$24,586.80
Family	2	\$28,733.52	\$57,467.04
Employee Cost Sharing Contribution (enter as negative -)			(\$4,193.09)
Subtotal	4.00	\$64,446.24	\$88,986.67
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	73	\$11,125.92	\$812,192.16
Parent & Child	8	\$16,378.68	\$131,029.44
Employee & Spouse (or Partner)	116	\$24,586.80	\$2,852,068.80
Family	32	\$28,733.52	\$919,472.64
Employee Cost Sharing Contribution (enter as negative -)			(\$10,056.73)
Subtotal	229.00	\$80,824.92	\$4,704,706.31
GRAND TOTAL	583.00	\$226,096.08	\$10,684,347.72

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

no

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

no

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Transport Worker's Union	13032.00	\$1,899,322.00	x		
Temaster (supervisory)	2482.00	\$606,867.00	x		
Teamster (crossing guards)	234.00	\$14,398.00	x		
PBA	12591.00	\$3,921,232.00	x		
Unclassified	2898.00	\$787,742.00		x	
Totals	31237.00	\$7,229,561.00			

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,574,000.00	\$16,574,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$30,569,188.85	\$439,571.97	\$30,129,616.88				
Notes Outstanding	\$9,682,000.00		\$9,682,000.00				
Bonds Outstanding	\$119,519,000.00		\$119,519,000.00				
Loans and Other Debt	\$3,567,765.45		\$3,567,765.45				
Total (Current Year)	\$179,911,954.30	\$17,013,571.97	\$162,898,382.33				
Population (2010 census)	75,072						
Per Capita Gross Debt	\$2,396.53						
Per Capita Net Debt	\$2,169.90						
3 Yr. Average Property Valuation		\$10,725,829,520.33					
Net Debt as % of 3 Year Avg Property Valuation		1.52%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$96,820.00			
Bonds - Principal				\$9,999,000.00	\$9,825,000.00	\$9,250,000.00	\$90,445,000.00
Bonds - Interest				\$3,925,330.00	\$3,696,813.78	\$3,433,988.78	\$17,154,419.80
Loans & Other Debt - Principal				\$496,853.84	\$499,244.36	\$346,602.16	\$2,254,068.28
Loans & Other Debt - Interest				\$218,691.46	\$53,470.50	\$44,495.88	\$175,936.04
Total				\$14,736,695.30	\$14,074,528.64	\$13,075,086.82	\$110,029,424.12
Total Principal				\$10,495,853.84	\$10,324,244.36	\$9,596,602.16	\$92,699,068.28
Total Interest				\$4,240,841.46	\$3,750,284.28	\$3,478,484.66	\$17,330,355.84
% of Total Current Year Budget				14.82%			
<u>Description</u>		<u>Debt Not Listed Above</u>					
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$14,064.31	\$14,316.83		
Total Other							
<u>Bond Rating</u>		<u>Moody's</u>		<u>Standard & Poors</u>		<u>Fitch</u>	
Rating		Aa2		n/a		n/a	
Year of Last Rating		Aa2		n/a		n/a	
Mark "X" if Municipality has no bond rating							

Sheet UFB-11

USER FRIENDLY BUDGET SECTION - Notes

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

Note interest for future years will be determined when outstanding notes are rolled at the end of 2015
The Mayor and Council have implemented a debt service reduction plan which will reduce the net debt of the Township by more than \$10,000,000 by the end of 2017.
The Township continues to implement cost savings measures through its contract negotiations. Examples in the past have included elimination of longevity and step increments in 2 out of the 3 largest bargaining units for new hires. Reducing the payouts of sick time to a maximum of \$7500 for employees hires after certain dates. The Township will continue on this trend as it enters negotiation in 2015.

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