



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1506_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook **Municipality:** **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	G.	Ducey	12/31/2025	jducey@twp.brick.nj.us

Chief Administrative Officer

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

Maureen		Laffey-Berg		mlaffey@twp.brick.nj.us
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Municipal Clerk

Lynnette		Iannarone		clerk@twp.brick.nj.us
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Registered Municipal Accountant

Charles	J.	Fallon		chuckfallon@falloncpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Minichino	12/31/2023	councilmanminichino@gmail.com
Lisa		Crate	12/31/2023	councilwomancrate@gmail.com
Perry		Albanese	12/31/2025	councilmanalbanese@gmail.com
Arthur		Halloran	12/31/2023	councilmanhalloran@gmail.com
Heather		deJong	12/31/2025	councilwomandeJong@gmail.com
Marianna		Pontoriero	12/31/2025	councilwomanpontoriero@gmail.com
Andrea		Zapcic	12/31/2023	councilwomanzapcic@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.747	\$78,198,039.18	31.36%	\$2,240.25
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$1,045,707.88	0.42%	\$29.99
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.062	\$5,894,000.00	2.36%	\$185.94
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.121	\$117,357,273.00	47.07%	\$3,361.88
Regional School District			0.00%	\$0.00
County Purposes	0.374	\$39,195,667.02	15.72%	\$1,121.63
County Library	0.041	\$4,276,215.23	1.71%	\$122.96
County Board of Health	0.019	\$1,966,849.35	0.79%	\$56.98
County Open Space	0.014	\$1,416,684.42	0.57%	\$41.99
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.388	\$249,350,436.08	100.00%	\$7,161.61

Total Taxable Valuation as of October 1, 2021 \$10,515,320,822.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$299,900.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.747	0.766	2.54%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$78,198,039.18	\$80,547,357.50	3.00%	\$2,349,318.32

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,240.25	\$2,297.23	2.54%	\$56.98

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$80,547,357.50
Municipal Library		
Municipal Open Space	ACTUAL	\$1,050,510.06
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$6,070,820.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$120,877,991.19
Regional School District		
County Purposes	ESTIMATED	\$40,371,537.03
County Library	ESTIMATED	\$4,404,501.69
County Board of Health	ESTIMATED	\$2,025,854.83
County Open Space	ESTIMATED	\$1,459,184.95
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$256,807,757.25

Revenue Anticipated, Excluding Tax Levy	30,707,611.22
Budget Appropriations, before Reserve for Uncollected Taxes	107,520,604.29
Total Non-Municipal Tax Levy	\$176,260,399.75
Amount to be Raised by Taxes - Before RUT	\$253,073,392.82
Reserve for Uncollected Taxes (RUT)	\$3,734,364.43
Total Amount to be Raised by Taxes	\$256,807,757.25

% of Tax Collections used to Calculate RUT 98.55%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	247,597,386.90
Total Tax Levy, CY 2021	250,397,046.55
% of Taxes Collected, CY 2021	98.88%
Delinquent Taxes - December 31, 2021	\$2,538,094.19

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.31%	\$31,156.19	\$9,918,843.81	\$9,950,000.00	\$9,950,000.00							
08	Local Revenue	-1.42%	(\$29,560.31)	\$2,075,410.31	\$2,045,850.00	\$2,045,850.00							
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	-21.50%	(\$527,230.00)	\$2,452,230.00	\$1,925,000.00	\$1,925,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-5.42%	(\$106,434.80)	\$1,962,366.57	\$1,855,931.77	\$1,855,931.77							
10	Public and Private Revenue	-36.98%	(\$515,906.73)	\$1,395,058.07	\$879,151.34	\$879,151.34							
08	Other Special Items	62.78%	\$2,338,931.29	\$3,725,682.82	\$6,064,614.11	\$6,064,614.11							
15	Receipts from Delinquent Taxes	-4.78%	(\$130,574.46)	\$2,730,574.46	\$2,600,000.00	\$2,600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.38%	\$302,891.54	\$80,244,465.96	\$80,547,357.50	\$80,547,357.50							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.66%	\$6,838.56	\$1,043,671.50	\$1,050,510.06		\$1,050,510.06						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	1.24%	\$1,370,111.28	\$110,935,367.50	\$112,305,478.78	\$111,254,968.72	\$1,050,510.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted	Positions	% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Arts and Culture	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund					
20	General Government	57.00	7.00	12.55%	\$755,431.90	\$6,020,503.10	\$6,775,935.00	\$6,775,935.00							
21	Land-Use Administration	7.00		-17.18%	(\$130,112.35)	\$757,357.35	\$627,245.00	\$627,245.00							
22	Uniform Construction Code	23.00		25.80%	\$458,972.45	\$1,778,727.55	\$2,237,700.00	\$2,237,700.00							
23	Insurance			6.22%	\$1,141,868.64	\$18,363,131.36	\$19,505,000.00	\$19,505,000.00							
25	Public Safety	212.00	64.00	7.43%	\$1,947,135.45	\$26,201,437.01	\$28,148,572.46	\$27,823,348.00	\$325,224.46						
26	Public Works	21.00		15.87%	\$1,301,450.81	\$8,202,947.07	\$9,504,397.88	\$9,334,625.00	\$169,772.88						
27	Health and Human Services	5.00		42.95%	\$243,368.82	\$566,661.18	\$810,030.00	\$435,376.00	\$374,654.00						
28	Parks and Recreation	26.00		5.40%	\$135,970.00	\$2,520,175.00	\$2,656,145.00	\$2,646,645.00	\$9,500.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			14.29%	\$100,000.00	\$700,000.00	\$800,000.00	\$800,000.00							
31	Utilities and Bulk Purchases			10.42%	\$301,721.60	\$2,896,278.40	\$3,198,000.00	\$3,198,000.00							
32	Landfill / Solid Waste Disposal	69.00		3.43%	\$108,450.09	\$3,163,349.91	\$3,271,800.00	\$3,271,800.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			7.04%	\$806,118.14	\$11,443,443.86	\$12,249,562.00	\$12,249,562.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	10.00		16.75%	\$153,822.06	\$918,357.94	\$1,072,180.00	\$1,072,180.00							
44	Capital			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00							
45	Debt			5.59%	\$900,742.03	\$16,106,686.97	\$17,007,429.00	\$15,956,918.94	\$1,050,510.06						
46	Deferred Charges			507.01%	\$172,996.90	\$34,121.11	\$207,118.01	\$207,118.01							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-6.34%	(\$252,905.15)	\$3,987,269.58	\$3,734,364.43	\$3,734,364.43							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	430.00	71.00	7.82%	\$8,145,031.39	\$104,160,447.39	\$112,305,478.78	\$110,375,817.38	\$879,151.34	\$1,050,510.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,148	\$149,827,500.00	1.42%	15A Public Schools	25	\$146,999,700.00	19.65%
2 Residential	30,663	\$9,207,383,800.00	87.53%	15B Other Schools			0.00%
3A/3B Farm	1	\$1,200.00	0.00%	15C Public Property	731	\$378,422,700.00	50.58%
4A Commercial	769	\$998,288,000.00	9.49%	15D Church and Charities	63	\$73,150,600.00	9.78%
4B Industrial	38	\$22,148,600.00	0.21%	15E Cemeteries & Graveyards	1	\$486,800.00	0.07%
4C Apartments	17	\$131,552,900.00	1.25%	15F Other Exempt	250	\$149,082,900.00	19.93%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	3	\$10,220,222.00	0.10%				
Total	32,639	\$10,519,422,222.00	100.00%	Total	1,070	\$748,142,700.00	100.00%
Average Ratio (%), Assessed to True Value				88.33%			
Equalized Valuation, Taxable Properties				\$11,909,229,278.84			
Total # of property tax appeals filed in 2021				County Tax Board		51.00	
				State Tax Court		71.00	
Number of 2021 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				156.00			
Amount paid out by municipality for tax appeals in 2021				\$64,622.12			
				Percentage of Exempt vs. Non-Exempt Properties 7.11%			

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 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	57,000.00	\$57,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	27.00		4,431,804.60	\$3,086,000.00	\$0.00	\$435,434.60	\$674,291.00	\$236,079.00
Police Officers (Including Superior Officers)	144.00		31,433,785.00	\$19,050,000.00	\$1,150,000.00	\$5,614,035.00	\$4,162,425.00	\$1,457,325.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	259.00	0.00	28,464,453.12	\$18,841,970.00	\$1,405,500.00	\$2,658,601.97	\$4,116,970.45	\$1,441,410.71
All Other Non-Union Employees not listed above		64.00	1,335,000.00	\$1,320,000.00	\$15,000.00	\$0.00		
Totals	430.00	71.00	65,722,042.72	\$42,354,970.00	\$2,570,500.00	\$8,708,071.57	\$8,953,686.45	\$3,134,814.71

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	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	114.00	\$13,421.01	\$1,529,995.14	117.00	\$12,550.92	\$1,468,457.64
Parent & Child	36.00	\$22,662.00	\$815,832.00	35.00	\$21,102.72	\$738,595.20
Employee & Spouse (or Partner)	55.00	\$27,346.08	\$1,504,034.40	49.00	\$25,617.72	\$1,255,268.28
Family	145.00	\$36,395.04	\$5,277,280.80	152.00	\$33,977.52	\$5,164,583.04
Employee Cost Sharing Contribution (enter as negative -)			(\$2,235,104.16)			(\$2,187,368.99)
Subtotal	350.00		\$6,892,038.18	353.00		\$6,439,535.17
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	\$13,421.04	\$26,842.08	1	\$12,550.92	\$12,550.92
Parent & Child	0	\$22,662.00	\$0.00	0	\$21,102.72	\$0.00
Employee & Spouse (or Partner)	1	\$27,346.08	\$27,346.08	2	\$25,617.72	\$51,235.44
Family	1	\$36,395.04	\$36,395.04	1	\$33,977.52	\$33,977.52
Employee Cost Sharing Contribution (enter as negative -)			(\$6,583.44)			(\$6,660.48)
Subtotal	4.00		\$83,999.76	4.00		\$91,103.40
Retirees - Health Benefits - Annual Cost						
Single Coverage	94	\$14,572.47	\$1,369,812.18	93	\$13,601.49	\$1,264,938.57
Parent & Child	8	\$24,657.81	\$197,262.48	7	\$22,921.02	\$160,447.14
Employee & Spouse (or Partner)	134	\$29,636.96	\$3,971,352.64	139	\$27,706.98	\$3,851,270.22
Family	54	\$38,736.16	\$2,091,752.64	44	\$36,114.76	\$1,589,049.44
Employee Cost Sharing Contribution (enter as negative -)			(\$102,132.23)			(\$86,872.31)
Subtotal	290.00		\$7,528,047.71	283.00		\$6,778,833.06
GRAND TOTAL	644.00		\$14,504,085.65	640.00		\$13,309,471.63

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

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

NO

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

NO

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

	Gross Debt	Deductions	Net Debt		Current Year	2023	2024	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$11,075,000.00	\$11,075,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$19,565,050.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$243,900.00			
0			\$0.00	Bonds - Principal	\$14,300,000.00	\$13,230,000.00	\$13,145,000.00	\$49,085,000.00
0			\$0.00	Bonds - Interest	\$2,325,184.00	\$1,891,604.96	\$1,569,108.10	\$4,216,994.76
0			\$0.00	Loans & Other Debt - Principal	\$128,250.00	\$117,573.00	\$118,313.40	\$734,612.91
0			\$0.00	Loans & Other Debt - Interest	\$10,095.00	\$9,242.44	\$8,502.04	\$40,871.31
0			\$0.00					
0			\$0.00	Total	\$36,572,479.00	\$15,248,420.40	\$14,840,923.54	\$54,077,478.98
Municipal Purposes				Total Principal	\$33,993,300.00	\$13,347,573.00	\$13,263,313.40	\$49,819,612.91
Debt Authorized	\$26,810,175.87		\$26,810,175.87	Total Interest	\$2,579,179.00	\$1,900,847.40	\$1,577,610.14	\$4,257,866.07
Notes Outstanding	\$19,565,050.00		\$19,565,050.00	% of Total Current Year Budget	32.57%			
Bonds Outstanding	\$89,760,000.00	\$1,772,059.84	\$87,987,940.16					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$147,210,225.87	\$12,847,059.84	\$134,363,166.03	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>75,072</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$1,960.92</u>			Rating	Aa1	AA	N/A	
Per Capita Net Debt	<u>\$1,789.79</u>			Year of Last Rating	2021	2016	N/A	
3 Yr. Average Property Valuation		<u>\$11,951,178,609.33</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.12%</u>						

USER FRIENDLY BUDGET SECTION - Notes

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