



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1506_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

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

Government Type:

Election Type:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Lisa		Crate	12/31/2025	mayor@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		Fallon		chuckfallon@falloncpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vince		Minichino	12/31/2027	councilmanminichino@gmail.com
Derrick	T	Ambrosino	12/31/2027	councilmanAmbrosino@gmail.com
Perry		Albanese	12/31/2025	brickcouncilmanalbanese@gmail.com
Heather		deJong	12/31/2025	councilwomandelong@gmail.com
Steve		Feinman	12/31/2027	councilmanfeinman@gmail.com
Marianna		Pontoriero	12/31/2025	councilwomanpontoriero@gmail.com
Melissa		Travers	12/31/2027	councilwomantravers@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.763	\$80,547,357.50	30.96%	\$2,315.07	Municipal Purpose Tax	ACTUAL	\$83,835,406.58
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$1,054,118.74	0.41%	\$30.34	Municipal Open Space	ACTUAL	\$1,057,580.90
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.197	\$6,232,000.00	2.40%	\$597.73	Fire Districts (total levies)	ACTUAL	\$6,546,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.141	\$120,374,142.00	46.27%	\$3,461.99	Local School District	ESTIMATED	\$123,985,366.26
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.414	\$43,699,342.08	16.80%	\$1,256.15	County Purposes	ESTIMATED	\$45,010,322.35
County Library	0.039	\$4,136,614.01	1.59%	\$118.33	County Library	ESTIMATED	\$4,260,712.43
County Board of Health	0.023	\$2,399,769.88	0.92%	\$69.79	County Board of Health	ESTIMATED	\$2,471,762.97
County Open Space	0.017	\$1,736,344.45	0.67%	\$51.58	County Open Space	ESTIMATED	\$1,788,434.78
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.604	\$260,179,688.66	100.00%	\$7,900.98	Total ESTIMATED amount to be raised by taxes		\$268,955,586.27
Total Taxable Valuation as of October 1, 2023 <u>\$10,575,809,000.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>33,902,118.87</u>		
Current Year Average Residential Assessment <u>\$303,417.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>114,358,114.45</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$185,120,179.69</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$265,576,175.27</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$3,379,411.00</u>		
0.763	0.792	3.80%			Total Amount to be Raised by Taxes <u>\$268,955,586.27</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.74%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$80,547,357.50	\$83,835,406.58	4.08%	\$3,288,049.08		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2023 <u>257,959,651.11</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2023 <u>261,047,314.87</u>		
\$2,315.07	\$2,403.06	3.80%	\$87.99		% of Taxes Collected, CY 2023 <u>98.82%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$3,107,921.24</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.82%	(\$554,729.59)	\$11,497,148.69	\$10,942,419.10	\$10,942,419.10							
08	Local Revenue	-12.62%	(\$711,248.93)	\$5,634,248.93	\$4,923,000.00	\$4,923,000.00							
09	State Aid (without offsetting appropriation)	5.40%	\$307,890.41	\$5,705,311.46	\$6,013,201.87	\$6,013,201.87							
08	Uniform Construction Code Fees	-0.86%	(\$23,555.00)	\$2,723,555.00	\$2,700,000.00	\$2,700,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-0.43%	(\$9,281.15)	\$2,139,281.15	\$2,130,000.00	\$2,130,000.00							
10	Public and Private Revenue	-91.87%	(\$2,664,924.62)	\$2,900,697.18	\$235,772.56	\$235,772.56							
08	Other Special Items	-39.75%	(\$2,940,585.91)	\$7,398,311.25	\$4,457,725.34	\$4,457,725.34							
15	Receipts from Delinquent Taxes	-28.74%	(\$1,008,240.57)	\$3,508,240.57	\$2,500,000.00	\$2,500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.19%	\$1,795,257.66	\$82,040,148.92	\$83,835,406.58	\$83,835,406.58							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.33%	\$3,462.16	\$1,054,118.74	\$1,057,580.90		\$1,057,580.90						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.66%	(\$5,805,955.54)	\$124,601,061.89	\$118,795,106.35	\$117,737,525.45	\$1,057,580.90	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	52.00	7.00	-7.78%	(\$544,184.84)	\$6,995,826.00	\$6,451,641.16	\$6,451,641.16								
21	7.00		-53.43%	(\$847,182.00)	\$1,585,532.00	\$738,350.00	\$738,350.00								
22	22.00		6.50%	\$118,775.00	\$1,827,050.00	\$1,945,825.00	\$1,945,825.00								
23			1.67%	\$386,732.88	\$23,195,000.00	\$23,581,732.88	\$23,581,732.88								
25	219.00	61.00	8.51%	\$2,400,635.87	\$28,211,837.69	\$30,612,473.56	\$30,547,201.00	\$65,272.56							
26	21.00		-2.49%	(\$226,848.54)	\$9,122,702.66	\$8,895,854.12	\$8,895,854.12								
27	5.00		-39.35%	(\$331,890.00)	\$843,355.00	\$511,465.00	\$340,965.00	\$170,500.00							
28	26.00		1.91%	\$53,529.00	\$2,804,056.00	\$2,857,585.00	\$2,857,585.00								
29			#DIV/0!	\$0.00		\$0.00									
30			-30.00%	(\$300,000.00)	\$1,000,000.00	\$700,000.00	\$700,000.00								
31			-4.02%	(\$142,000.00)	\$3,532,000.00	\$3,390,000.00	\$3,390,000.00								
32	67.00		-14.98%	(\$548,047.04)	\$3,659,588.88	\$3,111,541.84	\$3,111,541.84								
35			#DIV/0!	\$0.00		\$0.00									
36			3.13%	\$417,084.05	\$13,312,442.00	\$13,729,526.05	\$13,729,526.05								
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	8.00		3.61%	\$34,525.00	\$956,640.00	\$991,165.00	\$991,165.00								
44			28.59%	\$121,500.00	\$425,000.00	\$546,500.00	\$546,500.00								
45			10.50%	\$1,649,437.48	\$15,702,598.26	\$17,352,035.74	\$16,294,454.84		\$1,057,580.90						
46			#DIV/0!	\$0.00	\$0.00	\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			-12.91%	(\$500,786.31)	\$3,880,197.31	\$3,379,411.00	\$3,379,411.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	427.00	68.00	1.49%	\$1,741,280.55	\$117,053,825.80	\$118,795,106.35	\$117,501,752.89	\$235,772.56	\$1,057,580.90	\$0.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,037	\$137,044,800.00	1.30%	15A Public Schools	24	\$145,483,600.00	19.12%
2 Residential	30,755	\$9,306,001,700.00	87.99%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	741	\$385,434,400.00	50.66%
4A Commercial	770	\$979,261,000.00	9.26%	15D Church and Charities	62	\$73,179,400.00	9.62%
4B Industrial	38	\$22,148,600.00	0.21%	15E Cemeteries & Graveyards	1	\$486,800.00	0.06%
4C Apartments	17	\$131,352,900.00	1.24%	15F Other Exempt	307	\$156,229,500.00	20.53%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	32,617	\$10,575,809,000.00	100.00%	Total	1,135	\$760,813,700.00	100.00%
Average Ratio (%), Assessed to True Value				72.89%			
Equalized Valuation, Taxable Properties				\$14,509,272,876.94			
Total # of property tax appeals filed in 2023				County Tax Board		44.00	
				State Tax Court		50.00	
Number of 2023 County Tax Board decisions appealed to Tax Court				30.00			
Number of pending property tax appeals in State Tax Court				83.00			
Amount paid out by municipality for tax appeals in 2023				\$186,273.30			
				Percentage of Exempt vs. Non-Exempt Properties			
				7.19%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	57,050.00	\$57,050.00				
Supervisory Staff (Department Heads & Managers)	26.00		5,793,662.73	\$3,407,636.00		\$600,084.70	\$1,525,257.87	\$260,684.15
Police Officers (Including Superior Officers)	146.00		43,512,590.00	\$22,420,000.00	\$1,150,000.00	\$8,192,268.00	\$10,035,192.00	\$1,715,130.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	255.00		30,809,356.47	\$17,370,813.12	\$1,275,500.00	\$3,059,000.19	\$7,775,175.95	\$1,328,867.20
All Other Non-Union Employees not listed above		61.00	1,040,000.00	\$1,040,000.00				
Totals	427.00	68.00	81,212,659.19	\$44,295,499.12	\$2,425,500.00	\$11,851,352.89	\$19,335,625.83	\$3,304,681.36

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	113.00	\$14,401.20	\$1,627,335.60	110.00	\$13,510.64	\$1,486,170.40
Parent & Child	35.00	\$24,426.88	\$854,940.80	36.00	\$22,906.52	\$824,634.72
Employee & Spouse (or Partner)	46.00	\$29,360.32	\$1,350,574.72	47.00	\$27,621.28	\$1,298,200.16
Family	148.00	\$39,027.28	\$5,776,037.44	144.00	\$36,599.20	\$5,270,284.80
Employee Cost Sharing Contribution (enter as negative -)			(\$1,847,158.34)			(\$1,845,173.60)
Subtotal	342.00		\$7,761,730.22	337.00		\$7,034,116.48
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$14,401.20	\$14,401.20	1	\$13,510.64	\$13,510.64
Parent & Child	0	\$24,426.88	\$0.00	0	\$22,906.52	\$0.00
Employee & Spouse (or Partner)	1	\$29,360.32	\$29,360.32	1	\$27,621.28	\$27,621.28
Family	1	\$39,027.28	\$39,027.28	1	\$36,599.20	\$36,599.20
Employee Cost Sharing Contribution (enter as negative -)			(\$1,963.40)			(\$4,962.48)
Subtotal	3.00		\$80,825.40	3.00		\$72,768.64
Retirees - Health Benefits - Annual Cost						
Single Coverage	100	\$15,969.30	\$1,596,930.00	101	\$15,753.30	\$1,591,083.30
Parent & Child	12	\$28,601.34	\$343,216.08	10	\$26,832.06	\$268,320.60
Employee & Spouse (or Partner)	149	\$34,074.60	\$5,077,115.40	142	\$31,962.58	\$4,538,686.36
Family	50	\$44,647.74	\$2,232,387.00	53	\$41,875.18	\$2,219,384.54
Employee Cost Sharing Contribution (enter as negative -)			(\$180,635.16)			(\$183,724.77)
Subtotal	311.00		\$9,069,013.32	306.00		\$8,433,750.03
GRAND TOTAL	656.00		\$16,911,568.94	646.00		\$15,540,635.15

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
TWU - SICK	77761.25	\$1,269,010.67	X		
TWU - VAC	11497.50	\$415,263.20	X		
TWU - COMP	1055.50	\$32,283.21	X		
TEAM XGUARD - SICK	1313.00	\$20,482.17	X		
TEAM XGUARD - VAC	0.00	\$0.00	X		
TEAM XGUARD - COMP	0.00	\$0.00	X		
PBA - SICK	56631.00	\$2,509,641.98	X		
PBA - VAC	12235.75	\$905,900.83	X		
PBA - COMP	8184.50	\$638,959.93	X		
TEAM - SICK	17951.00	\$572,121.37	X		
TEAM - VAC	2145.50	\$115,747.61	X		
TEAM - COMP	6.25	\$262.63	X		
Administrative Secretary	1233.00	\$73,297.09		X	
Business Administrator	1233.50	\$51,383.90		X	
Chief EMS	1793.50	\$9,652.22		X	
Engineering	778.50	\$20,454.29		X	
Deputy Chief EMS	1749.00	\$7,500.00		X	
Municipal Clerk	441.00	\$38,741.85		X	
Superintendent, PW	814.25	\$7,722.60		X	
Chief Financial Officer	1108.50	\$15,372.38		X	
Public Information Officer	1027.50	\$61,834.96		X	
Administrative Secretary	1255.75	\$88,329.46		X	
Tax Collector	510.50	\$36,791.74		X	
Construction Official	927.50	\$81,165.53		X	
Deputy Mun Emer Mgmt Coord	739.50	\$10,332.94		X	
Principal Planner	545.75	\$45,924.86		X	
Data Processing Systems Programmer	1087.25	\$12,062.42		X	
Data Processing Systems Programmer	1252.50	\$71,142.00		X	
Tax Assessor	1029.00	\$68,922.42		X	
Director of Recreation	1028.50	\$75,389.05		X	
HR Director	1090.00	\$82,883.60		X	
IT Director	1332.50	\$115,247.93		X	
Totals	209758.75	\$7,453,824.84			
Total Funds Reserved as of end of 2023		\$1,462,250.04			
Total Funds Appropriated in 2024		\$700,000.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,105,000.00	\$9,105,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
Municipal Purposes						
Debt Authorized (BNI)	\$30,178,385.95	\$30,178,385.95				
Notes Outstanding	\$23,732,739.00	\$23,732,739.00				
Bonds Outstanding	\$72,882,926.31	\$1,772,059.84	\$71,110,866.47			
Loans and Other Debt		\$0.00				
Total (Current Year)	\$135,899,051.26	\$10,877,059.84	\$125,021,991.42			
Population (2020 census)	<u>73,620</u>					
Per Capita Gross Debt	<u>\$1,845.95</u>					
Per Capita Net Debt	<u>\$1,698.21</u>					
3 Year Average Property Valuation		<u>\$14,425,813,277.33</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.87%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$23,732,739.00			
Bond Anticipation Notes - Interest			\$1,183,340.74			
Bonds - Principal			\$14,140,000.00	\$11,455,000.00	\$9,125,000.00	\$37,575,000.00
Bonds - Interest			\$1,925,933.10	\$1,608,139.10	\$1,303,053.40	\$2,783,852.26
Loans & Other Debt - Principal			\$118,313.40	\$119,068.69	\$119,839.16	\$495,705.06
Loans & Other Debt - Interest			\$8,502.04	\$7,746.76	\$6,976.30	\$26,148.25
Total			\$41,108,828.28	\$13,189,954.55	\$10,554,868.86	\$40,880,705.57
Total Principal			\$37,991,052.40	\$11,574,068.69	\$9,244,839.16	\$38,070,705.06
Total Interest			\$3,117,775.88	\$1,615,885.86	\$1,310,029.70	\$2,810,000.51
% of Total Current Year Budget			34.60%			
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	Aa3	AA	N/A			
Year of Last Rating	2024	2016	N/A			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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